

Children's Commissioner for England

Annual Report and Accounts

2023-24

Children's Commissioner for England

Annual Report and Accounts 2023-24

For the period 1 April 2023 to 31 March 2024

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



Children may not have a vote, but I believe it's essential they have a voice.

As Children's Commissioner it's my role and privilege to listen to what they think and to share their views so that policy makers can act on what young people want to improve their lives and the lives of others.

That's why I have made it my mission over the last three years to speak to young people all over England about the issues they care about, that are impacting their lives.

I have also recruited my first group of 16 young Ambassadors, who are champions of children's voices. They are passionate advocates about issues that affect children and young people.

Ahead of the election it seemed even more important to hear directly from young people, which is why I launched *The Big Ambition* last September. As part of this I visited schools, young offenders' institutions, care settings, residential settings and many other places from Exeter in the south-west to Scunthorpe in the north-east and scores of other places in between.

I was really pleased to have had so many responses – more than 367,000 children (or adults replying on their behalf), including many whose views and voices are so often overlooked: those with a social worker, in secure settings or hospitals, or with special educational needs and disabilities.

Across the country young people shared concerns about mental health, the cost of living and education. Sadly, only 20 per cent told me that they felt listened to by politicians.

But, despite the challenges young people face, what was really heartening and perhaps surprising was the hope that these young people have about their futures; how optimistic they are.

This is not a cynical generation. This is a generation of children which has seen the transformative power of politics. They saw politicians take decisive action during Covid; they saw politicians find a vaccine. They are ambitious, with their own answers and solutions to the challenges we face. They have seen a new government take power, a change of gears, and they are eager to be heard.

We don't want to speak for them – but they need us to listen and give them our help and support.

Listening to children is the golden thread that has run all my work over the last three

years. It is my responsibility to work on and address issues facing children across the whole of the United Kingdom. I have convened and discussed matters that affect children with fellow colleagues from the British and Irish Network of Ombudsman and Children's Commissioners (BINOCC) and will continue to do so.

I am now halfway through my term as Children's Commissioner, and this is my fourth annual report. In my first year, I carried out *The Big Ask*, the largest ever survey of children which spoke about their hopes for the future as we emerged from a life-altering global pandemic; in my second, I carried out my independent *Family Review*, prioritising ambitious solutions to the questions posed in *The Big Ask* and calling for service improvements that replicate the stability and support of a family setting.

Most recently I published the findings of *The Big Ambition* in Parliament in March, surrounded by young people from all over the country and all with different backgrounds and stories. I have now spoken to more than a million children.

We developed seven pillars in *The Big Ask* in 2021, which underpinned all of our work over the last three years and using these as a basis for *The Big Ambition* we have established 10 thematic areas from the findings that children told us were their priorities. These will inform my work over the next three years and set a positive vision for what childhood could be like, if only it were reimaged through the eyes of children, underpinned by 33 ambitions.

These are ambitions that I want policy makers to adopt; big ambitions that young people want to see so they can try to live their best lives.

At the time of writing, a new Labour government has just taken office and a new political era is beginning. This new administration now has chance to reset, rethink and create a country that puts children at its heart. I look forward to working with incoming and returning politicians to shape this and share what children have entrusted me with.

One million children have spoken, and I feel confident in saying that the priorities I set out for the next three years are the priorities of the children of this country.

My challenge to politicians, policy makers and every adult in government making decisions has always been to listen. Now I want to see them act.



Dame Rachel de Souza DBE
Children's Commissioner for England

17 July 2024

2. What children and young people have told us

The Children's Commissioner Dame Rachel de Souza has published an account of her first three years in the role, *Delivering the Children's Commissioner's Strategy: 2021-2024* – a self-assessment of the office's progress made against its strategic plan.

Dame Rachel is now halfway through her term as Children's Commissioner for England. Her first year was centred around *The Big Ask*, the largest survey of children of its kind, while the second year built on this through the independent *Family Review* to explore more deeply the role of family and familial services in children's lives. This year – a general election year – has been shaped by the work of *The Big Ambition*.

The scale and reach of *The Big Ambition* mean that the Commissioner enters the second half of her tenure having engaged with more than one million children, and with a mandate for improving children's lives and a positive vision for childhood in England. She has spoken to thousands of professionals working with children and young people, hearing about their challenges but also seeing fantastic examples of practice that should – and must – be shared.

The Big Ambition built on the 550,000 responses from children to *The Big Ask* in 2021. It took account of thousands of interactions with children in workshops, focus groups and visits to 40 locations all over the country to produce a rich dataset of the views and experiences of children about what is most important to them and their aspirations for the future.

The creation of the Commissioner's young Ambassadors programme, and the appointment of a diverse and eloquent group of 16 young people as its first cohort, has amplified children's views and experiences among policy makers and decision takers. Their voices are helping to synthesise the themes from *The Big Ambition* among adults in positions of influence and expanding the office's reach to a wider pool of children and young people through an informal partnership with First News and Sky FYI. This partnership has resulted in a 'Children's Party' manifesto produced by children's newspaper First News, underpinned by the data and themes of *The Big Ambition* and shaped by the Ambassadors' views on each of its 10 themes.

This year, the Children's Commissioner and her office have heard from:

- More than 367,000 children, or adults on their behalf who engaged with *The Big Ambition* survey, including 214,553 direct responses from children by the end of January 2024 – equivalent to two per cent of the whole population of children aged 0 to 17. Responses included:
 - 39,500 children with a special educational need and/or disability who responded directly;

- Nearly 14,000 children with a social worker;
- 390 children and young people living in secure settings; and
- Around 300 children and young people in mental health settings who responded to *The Big Ambition*, as well as other young people using mental health services and NHS leaders through a series of visits to inform the office's annual mental health briefing;
- 394 children through focus groups and interviews, as part of the broader data gathering for *The Big Ambition*;
- The Commissioner's 16 young Ambassadors, appointed in January 2024 who are lending their unique experiences to shaping policy and the national debate, from meetings with technology companies to discuss online safety requirements to hosting roundtables with sector leaders in each of the 10 themes of *The Big Ambition*;
- Unaccompanied migrant children and families arriving via the Channel, through visits to Kent Intake Unit, reception centres and hotels run by the Home Office (before their closure in January 2024) to offer advocacy and support;
- Young people aged 16 and 17 with experience of homelessness, via visits to homeless support services;
- 50 disabled children aged 11 to 24, through 16 focus groups and interviews to explore their experiences and needs, as well as with 50 parents, carers and professionals;
- Children and young people in need of support from the Commissioner's advocacy service Help at Hand, with 1,050 new inquiries this year, up from 798 in 2022-23;
- Young people and local councillors in Grimsby through The Big Conversation, a collaboration between the Children's Commissioner's office, Adoption UK, NSPCC and North-East Lincolnshire Council where *The Big Ambition* survey was shared; and
- Children, young people, parents, carers and professionals at more than 50 visits to schools, colleges, hospitals, youth clubs, secure settings, children's homes, private homes and homelessness support services for a range of other projects outside of *The Big Ambition* survey.

3. The Performance Report

3.1. The year in summary

This report presents work undertaken during the period 1 April 2023 to 31 March 2024, and its impact on children, particularly those with additional needs. This is the fourth Annual Report since Dame Rachel de Souza took up the role of Children's Commissioner on 1 March 2021, and the third report on a full year in office.

3.1.1 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 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.

3.1.2 Impact and media engagement

This year's media activity has been centred around the launch, promotion and publication of findings from *The Big Ambition*, a progression of the Commissioner's first piece of work in 2021, *The Big Ask*, and the office's major contribution to the debate around children's rights and aspirations in a General Election year.

The Big Ambition was a commitment set out in the Commissioner's business plan for 2023-24, to create a 'children's manifesto' to put children's views at the centre of thinking for policy making. The survey questions and themes have been a unifying thread throughout the entirety of this year's work by the office and will continue to be so in next year's communications, with the aim of creating the conditions in which children's responses are more unanimously positive.

The Big Ambition has allowed the office to expand its reach directly to children and young people, by securing an informal partnership with First News, the children's newspaper, and Sky FYI, Sky News' children's TV channel, to promote its findings and use this to underpin a manifesto for a new Children's Party, created by First News and backed by children's charities.

First News and Sky FYI joined *The Big Ambition's* Parliamentary launch event to interview the Commissioner and her Ambassadors. These interviews were broadcast

in a package on Sky FYI's programme (2 million viewers) and a special edition of First News on 29 March, reaching a weekly readership of more than 2.6 million children aged seven to 14.

Key to *The Big Ambition* was engagement with children and young people directly, at every stage of the project, to be confident that the end findings were representative and inclusive. This included promotion of the survey through a dedicated host page on the CCo website, the creation of shareable resources for schools and children's settings including lesson plans and a video explainer, as well as direct engagement with headteachers, Multi Academy Trusts and school leaders to give as many children as possible the opportunity to put forward their views. By the end of January 2024, this culminated in 253,000 survey responses, 214,553 of which came directly from children. This is equivalent to more than two per cent of the whole population of children aged 0 to 17 years old.

Publication of *The Big Ambition* resulted in 23 pieces of media coverage, including national and sector press, commentary from stakeholders and seven broadcast pieces across BBC channels, ITV News, Times Radio and an hour-long caller phone-in on LBC across the day. Ambassadors also gave interviews to BBC 5Live, ITV News and Sky FYI.

Going forward into the 2024-25 financial year, the partnership with First News and Sky FYI will build on the momentum created by the survey publication and convene politicians to listen to children. A 'roadshow' of events at schools around England is being developed, following the July 4th election, to take the findings of *The Big Ambition* 'on the road', and to pursue other creative partnerships with media, notable public figures and relevant organisations that continue to drive the report's momentum, influencing not just election manifestos but also to shape the early days of a new government.

In addition to this central strand of work, the office has continued to deliver work on priority areas, with a focus on four key areas from within the pillars: drawing attention to the increasing numbers of children persistently absent from school, the rise in children being targeted by sales of disposable vapes, a looming crisis in mental health and the relationships between vulnerable young people and the police, particularly through the continued use of stop and search powers.

Digital interaction and engagement on the Commissioner's online platforms continue to increase in 2023-24, following the launch of the office's rebranded website at the end of the last financial year. Over the course of the year this has been developed further to enhance the user journey and ensure it is a useful bank of resources, resulting in the number of users to the website tripling from 93,685 in 2022-23 to 281,192 in 2023-24 – largely as a result of the launch of *The Big Ambition* survey. There has been a similar increase in page views in parallel, from 272,123 last year to 681,344 in 2023-24 and a steady increase in followers across all social media channels. The office continues to review engagement and audience segmentation on

its digital channels and will use this ongoing audit to develop a robust digital strategy that sets the direction for the next three years.

3.1.3 Help at Hand

The Children's Commissioner for England has a statutory duty set out under section 8a of the Children Act 2004 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 wellbeing, 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 can resolve, or partially resolve, the majority of cases where they make representations.

Help at Hand received 1,050 enquiries in the year 2023-24; this is a substantial increase on the year 2022-23 when Help at Hand received 796. It is thought that such a notable increase is in part due to implementing recommendations from the Help at Hand review that was published in autumn 2022, which included a rebrand of the service to maximise its reach and commissioning an accessible video, hosted on the site, explaining the service to children with learning disabilities.

Within the enquiries received, the main themes on which the Help at Hand service has supported include:

1. Children in care being moved contrary to their wishes and feelings;
2. Disabled children at home not getting adequate support;
3. Children not having a school place, particularly acute for children in care placed out of area with an Education Health and Care Plan (EHCP);
4. Care leavers not having appropriate accommodation; and
5. Unaccompanied children seeking asylum facing delays in the National Transfer

Scheme.

Help at Hand has made a number of visits to see children and promote the service, including to Young Offenders Institutes (YOIs), reception centres and Home Office-run accommodation.

In April 2023, Ofsted began sharing with Help at Hand the details of any children's home with a provisional rating of inadequate and the names of the local authority/ies that have a child placed in that home. Help at Hand then writes to the placing local authorities to confirm that those children have been offered an advocate and have access to Help at Hand. This work is in addition to responding to the 1,050 enquiries.

Help at Hand published its annual report in November.¹

3.2. The Children's Commissioner's Pillars

3.2.1 Education

Helping all children succeed in school, particularly those with additional needs, is a core priority for the Children's Commissioner. In 2023-24, the Commissioner built on her previous work, the Attendance Audit, to examine the educational experiences of persistently absent children, home educated children and children missing education.

In May 2023, the office used its powers to gather data on the education of children in care. The office found that children who are looked after are disproportionately more likely to not be in school: 1,363 looked after children (2.7%) were missing from school. This research also showed that unaccompanied children seeking asylum, male children, older children, children with special educational needs, and children without stable care placements were more likely to be missing.

This report was followed by further analysis of the educational histories of children who left state education. *Lost in Transition* shone a new light on the vulnerabilities of children who left the state education system last year. For the first time, the office analysed the destinations, characteristics and educational histories of children who left state education, finding that more than 10,000 children in a year left the state education system to destinations unknown to their local authorities. Of the c13,000 other children who left the state education system for home education, these children were disproportionately more likely to have special educational needs or to come from disadvantaged areas. The report highlighted that in many cases parents are not opting for home education out of choice but rather as a 'last resort' because they can't get the special educational support or mental health support that their children need.

The Commissioner has continued her work on improving school attendance this year. As part of her work for the Attendance Action Alliance, the Commissioner hosted a series of regional roundtables to prepare local authorities for the return to school in

¹ <https://www.childrenscommissioner.gov.uk/resource/help-at-hand-annual-report-and-review/>

September. These roundtables convened local leaders in education, health, social care, violence reduction, and local government to discuss school attendance. This work helped to inform the report released in November 2023, *Missing Children, Missing Grades*, which examined the post-pandemic relationship between school absenteeism and academic attainment. As part of her mission to secure 100 per cent school attendance, this year the Children's Commissioner accepted an invitation from the former Secretary of State for Education, Gillian Keegan, to chair the Greater Manchester Local Attendance Action Alliance. This group has begun to meet monthly to discuss how the Greater Manchester region can improve overall attendance, tackle absences related to transitions, and reduce the number of severely absent children in Greater Manchester.

3.2.2 Family

The key priority for the Children's Commissioner in her work on family has been working with the Department for Education (DfE) to deliver a response to her independent Family Review, which was published in December 2022. At the time of writing, the official response from the Government has been shared with CCo in draft and publication is awaited.

Families have been a key element of *The Big Ambition* survey, focus groups, roundtables and final report. A roundtable was held with senior stakeholders to discuss the support needed for families, which led to the development of a series of ambitions in the final report about increasing direct support with parenting, as well as addressing poverty and housing needs which impact negatively on family life.

The Commissioner has also produced smaller pieces of work highlighting the intersection of family support and other issues facing children, including a blog post on how better family support can enhance children's mental health.

3.2.3 Community

Child victims of crime

Following on from the work the Children's Commissioner carried out last year on the impact of pornography on children, this year the Commissioner has focused on children's experiences of accessing support services and justice after harm. This included analysis of how police forces support child victims of crime with advocacy and is being followed up with additional work in the new financial year on the experiences of child victims of crime, including rare testimonies from child victims of sexual harm, new data from police forces and analysis of police interviews with children.

The findings of this body of work have also informed the Commissioner's influencing work on the Victims and Prisoners Bill over the past year. The Bill completed its passage through Parliament to become legislation during the government's 'wash-up' period at the calling of a General Election on May 22, 2024. The Commissioner is pleased that this incoming legislation much better reflects the distinct needs and

experiences of child victims, including a requirement that the needs of children be taken into account when commissioning victim support services and in the Victims' Code.

The use of strip searching by the police

Much of the office's work in this area this past financial year has been directed by the momentum from the Commissioner's landmark report on strip searches of children carried out by police forces in England and Wales under stop and search powers in March 2023. The report found widespread non-compliance with statutory codes of practice, systematic problems with child protection, and pronounced ethnic disproportionality, and has led to significant political and media interest throughout the past 12 months, shaping the public discourse and being referenced in related media coverage. CCo has engaged extensively with policing stakeholders, including the Home Office, Independent Office for Police Conduct, Metropolitan Police, National Police Chiefs' Council, on strengthening safeguards for children interacting with police. The Commissioner is pleased that a number of the recommendations made in this report on improved data collection, workforce training and reforms to the PACE code, including by informing parents when a strip search is to be carried out, are being considered – the office has contributed to the recent consultation on PACE code reform.

Online safety

The office achieved a momentous step forward in the passing of the Online Safety Act whereby the Children's Commissioner was enshrined in the legislation as a statutory consultee to Ofcom, overseeing the Codes of Practice which will be integral to the online safety regime. This achievement reflected the extensive research and engagement undertaken by the office to make the online world safer, which has included a roundtable dedicated to online safety attended by the Commissioner's young Ambassadors and technology firms, as part of *The Big Ambition* programme of work, a relentless campaign of lobbying through briefings to parliamentarians at every stage of the Bill's passing and keeping children's voices at the centre of debate through broadcast and print media.

Youth custody

The office continues to conduct visits to children in youth custody settings to monitor welfare and to understand how they are supported to maintain healthy family relationships from within these settings, building on the report 'Family contact in youth custody' published in March 2023. As part of *The Big Ambition*, the Commissioner assembled a roundtable of managers of Young Offenders Institutions (YOIs) and secure children's homes to hear what is needed to improve secure care. With help from leaders including these, *The Big Ambition* achieved a particularly high number of responses (390) from children in secure settings, and analysis included breakdowns of their answers. The office has begun work to explore the educational histories of this group of children, including attendance, in 2024-25.

3.2.4 Children's Social Care

Children who have child in need plans are the largest group supported by children's social care in England. They are often highly vulnerable and face a wide variety of challenges. In March 2024 the office published 'Children on Child in Need Plans', which found the proportion of children with a child in need plan varied significantly across local authorities. In one local authority, 70% of the children involved in children's social care were on child in need plans, while in another it was as low as 3.6% - suggesting a complex variation in thresholds for intervention across the country.

In November 2023, the office published a report on homelessness among 16- and 17-year-olds following a data request to all local authorities in England. The report found that of the 6,000 children aged 16 and 17 who presented as homeless to their local authority in 2022-23, only 39% of those accommodated were treated as they should be and provided with the support to which they are entitled, as children needing care under section 20 of the Children Act 2004.

Using the office's statutory data collection powers, the office collected data from local authorities in England to assess the extent of variation in the availability, quality, and effectiveness of advocacy services across the country. This report found that even where children get a referral to an advocate – and most children do not – many of these referrals do not result in children getting direct support from an advocate.

In November 2023 the office published a report which drew on data collected from the Home Office to illustrate the level of vulnerabilities of unaccompanied children who were housed in contingency Home Office hotels. It detailed the data on children aged from ten years old, travelling alone, who have been beaten, contracted diseases, and faced sexual assault. Using the Commissioner's statutory powers, the office has continued to make regular visits to newly arrived unaccompanied children. The Commissioner and her team have continued to raise concerns around the likely influx of arrivals of children in the coming months and the need for greater capacity to provide care for children from the day they arrive.

IMO

IMO – In My Opinion – is the Children's Commissioner's digital offering for children in care and care leavers. A peer-led website, which serves as a meeting point for children in the care system and care leavers, it is a place where they can 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 a website, which receives 15,000 unique page views annually, social media channels with a combined following of more than 3,900, and an award-winning podcast series which has been listened to more than 12,900 times.

IMO has continued to grow over the past year, sharing a fourth season of its podcast featuring open and honest conversations with care leavers, with a mixture of influential care experienced people and younger care leavers. IMO has developed its offering of blog posts offering advice on life skills, featuring multiple 'top tips' posts, and has provided workshops to young people about sharing their stories and creating blog posts.

IMO has heard from care leavers about their careers and championed projects that care experienced young people have founded and participated in, developed its creative writing and poetry offering, shared practical information and resources around jobs and navigating the workplace, the online world, special educational needs and disabilities, self-care and mental health, living independently and interacting with Personal Advisors. IMO continues to update resources about applying to and starting university, including support details and funding information for care leavers and care leaver team contacts for UK colleges and universities. It also shared the office's ask of whether care experience should be made a Protected Characteristic with the IMO community to ensure users had their say.

3.2.5 Health

In June 2023, the Children's Commissioner published new research on children and parents' attitudes to vaping, the first analytical intervention on this subject made by the office. This evidence was submitted to the Government's consultation on youth vaping in the same month. Many of the Commissioner's recommendations made in this report were included in draft legislation for the Tobacco and Vapes Bill, including much tighter restrictions on the branding, marketing and sales of vapes, and the outlawing both the sale of non-nicotine vapes to children and the sharing of free vaping product samples with children. She is pleased that the new Government has committed to taking forward similarly robust legislation to protect young children's health.

The Children's Commissioner was also commissioned by the Cabinet Office's Disability Unit to explore in-depth the lives, experiences and needs of disabled children in England. The findings of this work were published in the report '[Disabled children's vision for change](#)', and used it to influence the Cabinet Office's Disability Action Plan published in February 2024.

Continuing on from previous years, the Children's Commissioner also published her annual mental health briefing, tracking spending and waiting times in children's mental health services. This year's report featured new data, including waiting times by referral reason, and breakdowns in waiting times by children's characteristics. The office visited Integrated Care Board (ICB) areas that have been performing well across key metrics, to share good practice.

This year the Commissioner has also requested data from NHS England on waiting times in community health settings for children with suspected neurodevelopmental conditions. The findings of this work will be published in due course.

3.2.6 Jobs and Skills

The Children's Commissioner has continued to advocate for a 'cradle to career' approach to education this year. In 2023-24, the office has developed a broad set of resources for the green jobs of the future and further developed its work on the opportunities available for children from vulnerable groups, such as care leavers or children completing Key Stage 4 in alternative provision.

Building on the success of the resource '[Where can I go with maths](#)', available on the CCo website, this year the office produced a further series of resources focused on green jobs career profiles for children to explore and consider.

In 2023-24, the office has published guides and blogs both on its main website and through IMO promoting skills, including a guest blog by a member of the CCo team who shared her own tips for care leavers joining the workforce and one exploring the benefits of part-time jobs for children still attending school as a way to build their skill set and independence.

In January and February 2024, the office held a series of roundtable workshops and interviews with young people who have attended alternative provision schools to explore their employment outcomes and post-16 journeys. This informed a report published in May 2024 on post-16 pathways for children in alternative provision, which was shared with sector title Schools Week as an [exclusive story](#) and was the second most-read story on its website that week.

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 are heard in the heart of Government.

Of the 10 themes within *The Big Ambition*, perhaps Better World most encapsulates its overall findings, calling for children's voices to be listened to in formal and informal ways by politicians and policy makers, through local surgeries, select committees and equality assessments for every new piece of legislation. The Commissioner's newly-appointed group of 16 young Ambassadors have helped her to champion children's voices and ensured they are at the heart of policy agendas. The group, aged 16 to 18, represent young people across England across a range of issues and played a major part in bringing children's voices to life throughout the development of *The Big Ambition*, attending and presenting at events, roundtables and the launch event in March 2024.

Furthermore, building on the success of the Children's Advisory Board, care-experienced young people's voices continue to be represented by the Commissioner's Care Experienced Advisory Board. Over the past year, the board has met regularly to discuss the disparities in opportunities and outcomes that exist for care-experienced young people, and the possible solutions, and have fed into a wide range of projects, including the office's review of advocacy services across England.

CCo also published a range of resources on green careers to celebrate COP28 in November 2023. The resources highlighted the diversity of green and sustainable roles and apprenticeships open to young people through career profiles, from marine biologists to chartered surveyors. Associated blogs also highlighted the ways in which children have been leading the debates at events such as COP and how children across England can have their voices heard on green issues.

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:

- The Commissioner met frequently with ministers and senior civil and public servants from the Department for Education, the Department for Health & Social Care, the Office of the Chief Medical Officer, the Ministry of Justice, the Home Office, the Department for Work & Pensions, the Department of Culture, Media & Sport, the Department for Science, Innovation & Technology, NHS England, the National Police Chief's Council, the Youth Custody Service, and Ofcom.
- Regular meetings with parliamentarians and peers from all parties on children's issues and on specific pieces of legislation affecting children, such as the Illegal Migration Act, the Online Safety Act, and the Victims and Prisoners Act. This built on last year's work to influence Parliament, incorporating children's voices into House of Lords debates on government bills.
- Hosting a series of 15 roundtables on each of the themes in *The Big Ambition* and including the involvement of the Commissioner's 16 young Ambassadors. These roundtables were attended by ministers and parliamentarians, senior civil servants, sector experts, and professionals working with children. The Commissioner convened this group of almost 100 senior stakeholders from all areas affecting children's lives to test her ambitions for improving all aspects of children's lives.
- A launch event in Parliament for *The Big Ambition*, hosted by then Select Committee Chair Robin Walker MP and attended by cross-party MPs and Peers, including Bridget Phillipson, Munira Wilson and Baroness Floella Benjamin who spoke at the event about the survey findings.
- Engaging with All Party Parliamentary Groups (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.
- The Commissioner engaged regularly with her colleagues in the British and Irish Network of Ombudsman and Children’s Commissioners (BINOCC) and attended regular meetings of the European Network of Ombudsman for Children (ENOC). In June 2024, the office attended the ENOC Spring Seminar in Tallinn, Estonia and an event on ‘Children in Migration’ hosted by the European Migration Network Luxembourg and the Ombudsman for children and youngsters of Luxembourg.

3.4. Non-financial matters

3.4.1 Social matters

The Equality and Diversity Policy sets out the Commissioner’s commitment to creating 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.

3.4.2 Respect for human rights

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.

3.4.3 Anti-corruption and anti-bribery matters

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

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.

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.

3.4.4 Sustainability

Defra has granted CCo an exemption from reporting sustainability information under the Greening Government Commitments, under the de-minimis criteria. CCo employs 30.5 Full Time Equivalent (FTE) staff and occupies office floor space of 166m². Consequently, CCo has not included sustainability reporting in their annual report.

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 the office from meaningfully aggregating the Children's Commissioner's portion of the overall disclosure by the Department for Education. 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.

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 remain under review to ensure the organisation can retain smarter working practices that enhance business delivery and support sustainability.

3.5. Financial review

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 2023-24 was delivered within these controls.

The financial statements for the period to 31 March 2024 are set out on page 56 onwards. The notes contained within these accounts also form an integral part of the accounts. In 2023-24 the total budget allocation was £2.996 million (m), comprising £2.956m revenue and £40,000 (k) capital (2022-23, £2.956m, comprising £2.896m revenue and £40k capital). The revenue budgets for 2023-24 were further divided into

£2.826m cash and £130k non-cash depreciation allocations (2022-23, £2.728m cash and £168k non-cash depreciation budget). Note that only drawn-down cash funds are shown in the SoCTE (Statement of Comprehensive Taxpayers' Equity). In 2023-24 the net total expenditure was £3.018m, of which £3.000m revenue and £18k capital (£2.813m in 2022-23: £2.777m revenue and £36k capital). Included in the 2023-24 expenditure was £294k backdated rent, related to the change in treatment of the right of use asset following a new License for the office being issued in April 2024. This is a technical accounting adjustment rather than an in-year overspend and is fully funded by the Department for Education. Details of expenditure can be found in the notes to the accounts.

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

3.6. Auditing of accounts

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 2023-24 financial statements was £55,000 (£45,000 for 2022-23).



Dame Rachel de Souza DBE
Children's Commissioner for England

17 July 2024

4. The Accountability Report

4.1. Corporate Governance Report

4.1.1 Directors' Report

Introduction

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 and young people's groups, with the addition of the Commissioner's young Ambassadors in 2023-24.

- **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.

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.

Further information about the CCo's governance arrangements can be found in the Accounting Officer's governance statement on pages 25-34.

4.1.2 Registration of interests

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

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

4.1.3 Corporate governance

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

4.1.4 Personal data incidents

In 2023-24 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.

4.1.5 Complaints

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

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

Complaints Procedure/Children's Commissioner for England

4.1.6 Donations

In 2023-24 there were no political donations made to, or from, the CCo (none in 2022-23).

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

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.

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.

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.

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

4.3.1 Scope of responsibility

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.

4.3.2 Governance framework

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.

4.3.3 Governance

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.

4.3.4 Advisory Board

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.

The Advisory Board met four times during 2023-24: on 26 April 2023, 20 June 2023, 12 December 2023 and 14 February 2024. Chaired by the Commissioner, the attendance list below relates solely to this period. Three new members were recruited

during the period.

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 2023-24
Nick Bent	June 2023	Three years	May 2026	4/4
Bernadette Brown	June 2023	Three years	May 2026	4/4
Tim Coulson	September 2021	Three years	August 2024	3/4
Natasha Porter	September 2021	Three years	August 2024	4/4
Ed Vainker	September 2021	Three years	August 2024	4/4
Jon Yates	September 2021	Three years	August 2024	3/4
Ann Mroz	May 2022	Three years	April 2025	4/4
Paul Hewitt	September 2022	Three years	August 2025	2/4
Dal Babu	April 2023	Three years	March 2026	4/4
Douglas Hargreaves	April 2023	Three years	March 2026	4/4
Shammi Rahman	April 2023	Three years	March 2026	3/4

4.3.5 Audit and Risk Committee

The Audit and Risk Committee (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.

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 12-month period to date. The report also sets out key issues that have arisen.

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 2023-24, no members declared any directorships or other significant interests that may have conflicted with their responsibilities.

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 2023-24, the Committee provided assurance to the CCo that it has discharged its role and responsibilities in full in 2023-24. This Committee noted that improvements continue to be made in business planning, risk management and financial controls.

ARC met five times during 2023-24: on 17 May 2023, 21 June 2023, 20 September 2023, 29 November 2023 and 21 February 2024. One new member was recruited during the period. Five members reached the end of their term of office, with one member being reappointed for a second term.

Audit and Risk Committee attendance 2023-24				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2023-24
Sue Baldwin (Chair)	July 2022	Three years	June 2025	5/5
James Norton	April 2016	Three years (extended for a further four years)	October 2023	2/3
Richard Smith	November 2020	Three years	October 2023	3/3
George Stylianides	November 2020	Three years	October 2023	1/3
Harry Buscall	April 2021	Three years	March 2024	3/3
Micon Metcalfe	April 2021	Three years	March 2024	5/5
Diana Melville	July 2022	Three years	June 2025	5/5
Paul Hewitt	July 2022	Three years	June 2025	1/5
Sara Ace	October 2023	Three years	September 2026	2/2

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

4.3.6 Senior Leadership Team

The Senior Leadership Team (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

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 2023-24
Dame Rachel de Souza	Children's Commissioner	March 2021	10/10
Juliette Cammaerts	Director of Policy, Planning and Performance	October 2021	10/10
Andrew Cottrell	Director of Finance and Resources	July 2023	7/7
Eleanor Lyons*	Deputy Children's Commissioner	July 2021	5/6

*resigned December 2023.

4.3.7 Senior Management Team

The Senior Management Team (SMT) is 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.

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.

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

All staff meetings are held weekly.

4.3.8 Internal control

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.

The CCo's internal controls accord with HM Treasury guidance and have been in place for the whole of 2023-24. 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.

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.

These matters are considered a key aspect of reporting to the Commissioner and the ARC. During 2023-24, the SLT continued to embed internal controls, ensure robust risk management, and enhance business planning processes.

4.3.9 Internal audit

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 2023-24 and the following levels of assurance were provided during the year:

- Business Planning – substantial assurance
- Key financial controls - substantial assurance
- Risk management - adequate assurance
- Assurance mapping – advisory report only

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.

4.3.10 Programme and project management

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.

4.3.11 Government Functional Standards

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 2023–24, to make sure each standard is complied with in a way that meets business need and priorities.

4.3.12 Financial management

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.

4.3.13 Delivery arrangements and achievement against Business Plan

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.

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 Commissioner's website in April 2023.

4.3.14 IT management and data safeguarding

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 2023-24.

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.

4.3.15 People management

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 35-48.

4.3.16 Whistleblowing arrangements

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.

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.

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 2023 and March 2024 CCo received 15 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 2023-24 will be available to view by 31 October 2024.

4.3.17 Risk management arrangements

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.

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

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.

4.3.18 Assessment of risk

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.

4.3.19 Key risks in 2023-24

The key strategic risks during 2023-24 were:

- a) failure to adequately deliver safeguarding protection to children and young people
- b) operational failure of the office: weaknesses in information and data management leading to data security failure or cyber-security failure.

4.3.20 Mitigating controls

Several steps were taken to mitigate risks including:

- a) careful development, training, supervision and skills need of the Help at Hand team and training of the wider office staff;
- b) appointment of an external Data Protection Officer (DPO), delivery of data protection training to all staff, data protection impact assessment checklists in place, security risk assessed as green by DPO.

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

4.3.21 Overall assessment

The information outlined above demonstrates that CCo has been managed efficiently and effectively during 2023-24. Corporate support arrangements provide value for money and improve access to specialist skills.

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.

A handwritten signature in black ink, appearing to read 'R. de Souza', written in a cursive style.

Dame Rachel de Souza DBE
Children's Commissioner for England

17 July 2024

4.4. Remuneration and Staff Report

4.4.1 Senior team members' remuneration policy

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 2023-24, on 17 May 2023.

Remuneration Committee attendance				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2023-24
James Norton Chair	April 2016	Three years (extended for a further four years)	October 2023	1/1
Sue Baldwin	July 2022	Three years	June 2026	1/1
Richard Smith	November 2020	Three years	October 2023	1/1
George Stylianides	November 2020	Three years	October 2023	0/1
Harry Buscall	April 2021	Three years	March 2024	1/1
Micon Metcalfe	April 2021	Three years	March 2024	1/1
Diana Melville	July 2022	Three years	July 2025	1/1
Paul Hewitt	August 2022	Three years	August 2025	0/1
Sara Ace	October 2023	Three years	September 2024	0/0

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.

4.4.2 Service contracts

The Commissioner's staff are not civil servants, however recruitment is conducted in line with the Civil Service Commission's 'recruitment principles'.

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.

Further information about the work of the Civil Service Commission can be found at: <http://civilservicecommission.independent.gov.uk/>

4.4.3 Staff policies on employment opportunities and development of disabled employees

The Commissioner is committed to eliminating discrimination, promoting equality, and respecting diversity. The Commissioner's aim is that the workforce is representative of all sections of society and that each employee feels respected and gives their best.

The Commissioner abides by the Equality and Diversity Policy, ensuring that applicants are not unlawfully discriminated against because of a protected characteristic including disability.

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.

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.

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.

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

4.4.4 Sickness absence

The average number of working days lost per FTE was three days in 2023-24 (1.9 in 2022-23).

4.4.5 Staff composition

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

	31-Mar-24							31-Mar-23						
	Permanent Staff			Temporary Staff			Total	Permanent Staff			Temporary Staff			Total
	Male	Female	Total	Male	Female	Total		Male	Female	Total	Male	Female	Total	
Grade Equivalent														
Director	1	2	3	-	-	-	3	-	4	4	-	-	-	4
Grade 6	-	2	2	-	1	1	3	-	3	3	-	-	-	3
Grade 7	-	4	4	-	2	2	6	-	4	4	-	-	-	4
Senior Executive Officer	3	9	12	-	-	-	12	-	8	8	1	-	1	9
Higher Executive Officer	-	3	3	-	2	2	5	1	6	7	-	-	-	7
Executive Officer	-	1	1	-	1	1	2	1	1	2	-	-	-	2
Total	4	21	25	-	6	6	31	2	26	28	1	-	1	29

Staff turnover was 34.8% in 2023-24 (57.6% in 2022-23).

4.4.6 Off-payroll engagements

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

	2023-24	2022-23
Number of temporary off-payroll workers engaged during the year ended 31 March	3	1
Of which:		
Not subject to off-payroll legislation	3	-
Subject to off-payroll legislation and determined as in-scope of IR35	-	-
Subject to off-payroll legislation and determined as out-of-scope of IR35	-	1
No. of engagements reassessed for compliance or assurance purposes during the year	-	-
Of which: No. of engagements that saw a change to IR35 status following review	-	-

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

	2023-24	2022-23
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	-	-

4.4.7 Consultancy spend

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.

There were no consultancy payments in 2023-24 (£0 in 2022-23).

There were a total of five engagements of contingent labour during the year, with total costs of £60k (four engagements totalling £69k in 2022-23).

4.4.8 Fire Health and Safety

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 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		Bonus Payments £000		Exit Packages £000		Total Salary and Pension Benefits £000	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Children's Commissioner Dame Rachel de Souza	135-140	130-135	-	-	-	-	135-140	130-135
Deputy Children's Commissioner Eleanor Lyons Until 10 December 2023	70-75 (105-110)*	95-100	0-5	0-5	-	-	70-75	95-100
Executive Director Juliette Cammaerts	95-100	80-85	0-5	0-5	-	-	95-100	80-85
Director of Finance and Resources Andrew Cottrell From 10 July 2023	60-65 (85-90)*	-	-	-	-	-	75-80	-

Officials	Salary £000's		Bonus Payments £000's		Exit Packages £000's		Total Salary and Pension Benefits £000's	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Director of Corporate Services Janette Threapleton Until 31 March 2023	-	85-90	-	0-5	-	40-45***	-	130-135

Notes:

- Accrued pension benefits for directors are not included for 2023-24 due an exceptional delay in the calculation of these figures following the application of the public service pension remedy.
- No staff received benefits in kind in either 2023-24 or 20221-23.
- *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.
- ** Dame Rachel de Souza and Andrew Cottrell both elected to be members of the Partnership scheme.
- ***Janette Threapleton left CCo with a voluntary exit package from the Civil Service Compensation Scheme on 31 March 2023.

2023-24 salaries

4.4.9 Salary

'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.

4.4.10 Benefits in kind

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 2023-24 or 2022-23.

4.4.11 Performance awards

Performance awards for 2023-24 are based on organisational performance. Awards are accrued and become payable in the summer of the subsequent financial year.

4.4.12 Pension benefits

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. Accrued pension benefits for directors are not included for 2023-24 due an exceptional delay in the calculation of these figures following the application of the public service pension remedy.

4.4.13 Pensions

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.

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).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of premium, classic, classic plus, nuvos and all other members of alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member’s earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

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).

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.)

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

4.4.14 Cash equivalent transfer values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a 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 benefits for directors are not included for 2023-24 due an exceptional delay in the calculation of these figures following the application of the public service pension remedy.

4.4.15 Payments to past directors

There were no payments made to past directors in either 2023-24, or 2022-23.

4.4.16 Compensation on early retirement or for loss of office

No members of staff received compensation for early retirement or loss of office in 2023-24 or 2022-23. See 4.4.49 for Civil Service Exit Package.

4.4.17 Fair pay disclosure

Percentage change disclosures

Percentage change from 2022-23	Salary and allowances	Performance pay and bonuses*
Highest paid director midrange point	4%	4%
Employees as a whole- average	3.13%	-0.29%

*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 £135k to £140k (2022-23: £130k to £135k)

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.

	2023-24		2022-23	
	Total remuneration	Salary component	Total remuneration	Salary component
Band of the highest-paid director's total remuneration (£000's)	135-140	135-140	130-135	130-135
25th percentile pay	43,300	43,300	40,304	39,806
Median pay	47,498	46,748	42,589	41,997
75th percentile pay	59,898	58,998	57,707	57,267
Range of remuneration ('000s)	26-140	26-140	29-135	29-135
25th percentile pay ratio	3.2:1	3.2:1	3.3:1	3.3:1
Median pay ratio	2.9:1	2.9:1	3.1:1	3.2:1
75th percentile pay ratio	2.3:1	2.3:1	2.3:1	2.3:1

The banded remuneration of the highest paid director in 2023-24 was £135,000 to £140,000 (2022-23, £130,000 to £135,000). This was 2.9 (2022-23, 3.1) times the median remuneration of the workforce, which was £47,498 (2022-23, £42,589).

The slight reduction in the pay ratio is attributable to increases in the pay and benefits of the entity's employees as a whole, in particular to a non-consolidated cost-of-living

payment made in-year to all staff below SLT level.

In 2023-24 and 2022-23, no employees received remuneration in excess of the highest paid director. FTE remuneration ranged from £26,000 to £140,000 in 2023-24 (2022-23, £29,000 to £132,500).

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.

4.4.18 Staff report

Staff costs comprise:

	2023-24			2022-23		
	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	1,398	325	1,723	1,625	69	1,693
Social security costs	162	29	191	195	-	195
Pension costs	347	65	412	413	-	413
Exit payments*	-	-	-	44	-	44
	1,906	419	2,325	2,277	69	2,345
Less recovery in respect of outwards secondments	(2)	-	(2)	-	-	-
	2,263	55	2,323	2,277	69	2,345

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

4.4.19 Pension schemes

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.

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.

For 2023-24, employers' contributions of £363,754 were payable to the PCSPS (2022-23, £375,460) 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 2023-24 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer's contributions of £46,298 were paid to the appointed stakeholder pension provider, Legal and General in 2023-24 (2022-23: £33,585). Employer contributions are age-related and range from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, mini-ASLC employer contributions for 2023-24 of £1,665, 0.5% of pensionable pay, (2022-23: £1,400) 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.

Contributions of £3,957 were due to the partnership pension providers at the balance sheet date. (2022-23: £3,042).

No persons retired early on ill-health grounds in 2023-24, or in 2022-23.

4.4.20 Average number of persons employed

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

	2023-24			2022-23		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
Staff numbers	24	7	31	31	1	32

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

There was one exit packages paid in 2023-24. This was accrued in 2022-23 and paid in May 2023. The 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.

4.5. Parliamentary Accountability and Audit Report

Part 1: Unaudited Information

4.5.1 Long-term Expenditure trends

The CCo Grant in Aid allocation from DfE increased by 2% in 2023-24 (10% in 2022-23).

Part 2: Audited information

4.5.2 Regularity of expenditure

There were no losses in aggregate over £300k in either 2023-24 or 2022-23.

There were no special payments in either 2023-24 or 2022-23.

There were no small losses/fruitless payments in either 2023-24 or 2022-23.

There were no significant gifts in either 2023-24 or 2022-23.

4.5.3 Contingent and remote contingent liabilities

There were no contingent or remote contingent liabilities in either 2023-24 or 2022-23.



Dame Rachel de Souza DBE
Children's Commissioner for England

17 July 2024

4.6. The certificate and report of the Comptroller and Auditor General to the Houses of Parliament

4.6.1 Opinion on financial statements

I certify that I have audited the financial statements of the Children's Commissioner's office for the year ended 31 March 2024 under the Children Act 2004.

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

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and International Financial Reporting Standards (IFRS) as interpreted by HM Treasury's Government Financial Reporting Manual (FReM).

In my opinion, the financial statements:

- give a true and fair view of the state of the Children's Commissioner's office's affairs as at 31 March 2024 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.

4.6.2 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.

4.6.3 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's 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.

4.6.4 Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Children's Commissioner's 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's office is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

4.6.5 Other Information

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

4.6.6 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 Statutory Other Information 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.

4.6.7 Matters on which I report by exception

In the light of the knowledge and understanding of the Children's Commissioner's 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's 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.

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

As explained more fully in the Statement of the 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's 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 statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Children Act 2004;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Children Act 2004; and
- assessing the Children's Commissioner's 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's office will not continue to be provided in the future.

4.6.9 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.

4.6.10 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.

4.6.11 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's office's accounting policies.
- inquired of management, the Children's Commissioner's office's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Children's Commissioner's 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's office's controls relating to the Children's Commissioner's office's compliance with the Children Act 2004, and Managing Public Money;
- inquired of management, the Children's Commissioner's 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 the Children's Commissioner's office for fraud and identified the greatest potential for fraud in the following areas: 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 required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Children's Commissioner's office's framework of authority and other legal and regulatory frameworks in which the Children's Commissioner's 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 the Children's Commissioner's office. The key laws and regulations I considered in this context included Children Act 2004, Managing Public Money, and relevant employment law and tax legislation.

4.6.12 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 the internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- in addressing the risk of 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.

4.6.13 Other auditor's responsibilities

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

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

4.6.14 Report

I have no observations to make on these financial statements.

Gareth Davies

22 July 2024

Comptroller and Auditor General

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 2024

		2023-24	2022-23
	Note	£000	£000
Staff costs	6.2	2,324	2,346
Income	6.3	-	(151)
Expenditure	6.4 & 6.5	677	582
Net operating expenditure		3,001	2,777
Net expenditure for the year		3,001	2,777
Other comprehensive expenditure		-	-
Total other comprehensive expenditure		-	-
Comprehensive net expenditure for the year		3,001	2,777

The notes on pages 62 to 75 form part of these accounts.

Statement of financial position

As at 31 March		2024	2023
	Note	£000	£000
Non-current assets:			
PPE including IFRS16 Right of Use Asset	6.6	3	408
Intangible assets	6.7	56	56
Total non-current assets		59	464
Current assets			
Trade and other receivables	6.8	32	19
Cash and cash equivalents	6.9	371	261
Inventories	6.10	-	-
Total current assets		403	280
Total assets		462	744
Current liabilities			
Trade and other payables	6.11	(792)	(305)
Lease liabilities	6.13	-	(180)
Total current liabilities		(330)	(485)
Total assets less current liabilities		(330)	259

Non-current liabilities			
Payables	6.11	-	-
Lease liabilities	6.13	-	(283)
Total non-current liabilities		-	(283)
Assets less liabilities		(330)	(24)
Taxpayers' equity:			
General fund		(330)	(24)
Total taxpayers' equity		(330)	(24)



Dame Rachel de Souza DBE
Children's Commissioner for England

17 July 2024

Statement of cash flows

For the year ended 31 March 2024

		2024	2023
	Note	£000	£000
Cash flows from operating activities			
Net operating expenditure	SoCNE	(3,001)	(2,777)
Adjustments for non-cash transactions:			
Depreciation (including Right of Use Asset)		2	110
Amortisation		18	8
Finance Lease interest		-	4
Notional distribution of donations in kind		-	2
Gain on write-off of Right of Use Asset		(60)	-
(Increase) / decrease in receivables	6.8	(13)	13
Increase / (decrease) in payables	6.11	487	60
Net cash outflow from operating activities		(2,567)	(2,580)
Cash flows from investing activities			
Purchase of PPE	6.6	-	-
Purchase of Intangibles	6.7	(18)	(36)
Net cash outflow from investing activities		(18)	(36)
Cash flows from financing activities			
Exchequer supply from sponsor department	SoCTE	2,695	2,845
Lease related rental payments	6.13	-	(52)
Net cash inflow from financing activities		2,695	2,793
Net increase (decrease) in cash and cash equivalents		110	177

Cash and cash equivalents at beginning of the year

261

84

Cash and cash equivalents at end of the year

371

261

The notes on pages 62 to 75 form part of these accounts.

Statement of changes in taxpayer's equity

For the year ended 31 March 2024

	Note	General Fund £000
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)
Grant in Aid from sponsor Department		2,695
Comprehensive expenditure for the year		(3,001)
Balance at 31 March 2024		(330)

Note: taxpayers' equity comprises the general fund

The notes on pages 62 to 75 form part of these accounts.

6 Notes to the accounts

6.1. Accounting policies

6.1.1 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 2023-24 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.

6.1.2 Accounting convention

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

6.1.3 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 license agreement in place for the office space. This had previously been recognised as a finance lease under IFRS 16 based on a Memorandum of Heads of Terms for Proposed Memorandum of Tenancy and Occupation (MOTO) signed between GPA and CCo on 31 March 2022. In April 2024 a new license agreement was issued by GPA for the office space. This was backdated to be effective from 1 November 2021. Legal advice indicated that the agreement constituted a license arrangement rather than a lease, and was legally enforceable despite not being signed at the 31 March 2024. Based on this legal advice the Right of Use asset for the office space was written off as at 1 April 2023, and the license fees are now chargeable directly to the SOCNE.

6.1.4 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.

6.1.5 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.

6.1.6 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.

6.1.7 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

6.1.8 License – office space

CCo held 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.

In April 2024 a new license agreement was issued by GPA for the office space. This was backdated to be effective from 1 November 2021. Legal advice indicated that the agreement constituted a license arrangement rather than a lease, and was legally enforceable despite not being signed at the 31 March 2024.

Based on this legal advice the Right of Use asset for the office space was written off as at 1 April 2023, and the license fees are now chargeable directly to the SOCNE.

6.1.9 Leases

CCo held 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. The lease was written off as at 1 April 2023.

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 elected to adopt the following practical expedients mandated in in the FReM on transition:

- Apply the ‘cumulative catch-up’ approach for adopting IFRS 16

- Not make adjustments for leases for which the underlying asset is of low value.
- Not reassess whether contracts are or contain a lessor 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 was 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 recognized 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%.

Disposal of lease

The lease was disposed of on 1 April 2023, following legal advice on the nature of the license agreement issued in April 2024 and backdated to be effective from 1 November 2021. A gain on disposal of £59,751 was realized.

6.1.10 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.

6.1.11 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.

6.1.12 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.

6.1.13 Going concern

These accounts are produced on a 'going concern' basis. As a non-departmental public body, funding for 2024-25 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 has confirmed financial support for the going concern period up to July 2025. Therefore, it is considered appropriate to adopt a going concern basis for the preparation of these financial statements.

6.2. Staff costs

	2023-24			2022-23		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	1,398	325	1,723	1,625	69	1,694
Social security costs	162	29	191	195	-	195
Pension costs	347	65	412	413	-	413
Exit payments*	-	-	-	44	-	44
	1,907	419	2,326	2,277	69	2,345
Less recovery in respect of outwards secondments	(2)	-	(2)	-	-	-
	1,905	419	2,324	2,277	69	2,345

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

Further details on staff costs can be found in the Remuneration and Staff Report (pages 35 to 48).

6.3. Income

	2023-24	2022-23
	£000	£000
Income*	-	151
Donations in kind (Other income)	-	-
Total	-	151

* Including grant income of £150k received from DLUHC in the year 2022-23 to fund the Independent Family Review.

6.4. Expenditure

	2023-24	2022-23
	£000	£000
CCo project costs	38	82
Staff related costs	12	19
Legal and professional fees	-	1
Catering	1	-
Marketing	3	4
IT support	49	60
DPO	9	8
Telephone costs	-	1
License Fee (Office)	294	-
Rates, Utilities and FM	140	176
Travel and subsistence	34	12
Project travel	26	14
Bank charges and interest	1	1
Auditor remuneration		
- External audit	55	45
- Internal audit	18	16

Other expenditure	37	19
Total	717	458

The external auditors' remuneration for 2023-24 is £55,000. There were no non-audit fees paid to NAO.

6.5. Depreciation, amortisation and other non-cash charges

	2023-24	2022-23
	£000	£000
Depreciation	2	2
Depreciation IFRS 16	-	108
Amortisation	18	8
Finance lease interest	-	4
Donated inventory	-	2
Gain on disposal Right of Use asset	(60)	-
Total	(40)	124

6.6. Property, Plant and Equipment

	2024			2023		
	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	511	9	520
Additions	-	-	-	-	-	-
Disposals	(511)	-	(511)	-	-	-
Reclassifications	-	-	-	-	-	-
At 31 March	-	9	9	511	9	520
Depreciation						
At 1 April	(108)	(4)	(112)	-	(2)	(2)
Charge in year		(2)	(2)	(108)	(2)	(110)
Disposals	108	-	108	-	-	-

At 31 March	-	(6)	(6)	(108)	(4)	(112)
Carrying value at 31 March	-	3	3	403	5	408

*Lease held as an operating lease until 31/3/22 then transitioned to IFRS16 at a value of £511k for 22/23. Right of Use Asset was written off as at 1 April 2024. See Notes 6.1.8 and 6.1.9 for further information

6.7 Intangible assets

	2024			2023		
	Software £000	Websites £000	Total £000	Software £000	Websites £000	Total £000
Cost or valuation						
At 1 April	125	36	161	125	63	188
Additions		18	18		36	36
Impairments	-	-	-	-	-	-
Disposals	-	-	-	-	(63)	(63)
Reclassifications	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
At 31 March	125	54	179	125	36	161
Amortisation						
At 1 April	(105)	-	105	(97)	(63)	(160)
Charged in year	(8)	(10)	(18)	(8)	-	(8)
Impairments	-	-	-	-	-	-
Disposals	-	-	-	-	63	63
Revaluation	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
At 31 March	(113)	(10)	(123)	(105)	-	(105)
Carrying value at 31 March	12	44	56	20	36	56
Asset financing:						
Owned	12	44	56	20	36	56
Carrying value at 31 March	12	44	56	20	36	56

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.

6.8. Trade and other receivables

	2024	2023
	£000	£000
Amounts falling due within one year:		
Trade receivables	-	-
Other receivables	-	1
Prepayments and accrued income	32	18
	32	19

6.9. Cash and cash equivalents

	2024	2023
	£000	£000
Balance at 1 April	261	84
Net change in cash and cash equivalent balances	110	177
Balance at 31 March	371	261
The following balances are held at:		
Cash at bank and in hand:		
Government Banking Service	371	261
Balance at 31 March	371	261
Overdrafts:		
Government Banking Service	-	-
Balance at 31 March, net of overdrafts	371	261

6.10. Inventories

Stock of donations in kind made through IMO website

	2024	2023
	£000	£000
Inventory b/f	-	2
Donations in kind received	-	-
Less		
Donations in kind distributed	-	(2)
Total inventory	-	-

6.11. Trade and other payables

Current payables

	2024	2023
	£000	£000
Trade payables	23	25
Tax and social security payables	48	-
Other payables	43	38
Accruals and deferred income	678	242
Total payables due within one year	792	305

6.12. Provisions

There are no provisions in either 2023-24 or 2022-23.

6.13. Lease liabilities

The Commissioner held a five-year MOTO/operating lease contract for office

accommodation with the GPA. As noted in 6.1.8 and 6.1.9, this was recorded as an operating lease in the 2021-22 Annual Report and Accounts and transitioned to IFRS16 from 1 April 2022. The 2022-23 Annual Report and Accounts showed the lease as a Right of Use asset with an associated lease liability. A new licence agreement was issued by the Government Property Agency in April 2024 effective from 1 November 2021 until 31 December 2024. Due to the nature of the agreement as a 'license to occupy' rather than a lease agreement, the Right of Use Asset and associated lease liabilities were written off and back, effective from 1 April 2023, and license fees charged directly to expenditure.

	2024		2023	
	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
Later than one year and not later than five years (cash flows)	-	-	287	287
Later than five years (cash flows)	-	-	-	-
	-	-	470	470
Less future interest charges	-	-	(7)	(7)
Present value of obligations	-	-	463	463
Analysed as:				
Payables: amounts falling due within 1 year	-	-	180	180
Payables: amounts falling due after more than 1 year	-	-	283	283
Total	-	-	463	463

Lease Liability movements under IFRS16 (£'000)

Opening balance as at 1 April 2023	463
Write off liability	(463)
Closing balance as at 31 March 2024	0

6.14. Related party transactions

The CCo is sponsored by the DfE and for the purposes of these accounts is regarded as a related party. There were material transactions with the DfE in respect of Grant

in Aid, office accommodation, and the provision of IT, finance, commercial and HR services via a Shared Service Agreement.

The License disclosed in note 6.1.8 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 2024. Compensation to senior managers is disclosed in the remuneration report section of this report.

6.15. 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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