

# **Children's Commissioner for England**

## **Annual Report and Accounts**

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2024-25

# Children's Commissioner for England

## Annual Report and Accounts 2024-25

For the period 1 April 2024 to 31 March 2025

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

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



This has been another significant year for the Children's Commissioner's office (CCo) — a year that placed children's voices at the heart of national debate and policymaking, while continuing to champion their rights and needs with ambition and passion.

As I begin my fifth and penultimate year as Children's Commissioner, I remain as determined as ever to deliver on my mission: to make England the best place in the world to grow up. That starts with listening to children — and this year, we have done that at scale and in depth.

*The Big Ambition*, my nationwide consultation designed to capture children's voices ahead of the General Election, was the largest of its kind in recent memory, capturing the views of over 370,000 children. Its findings have shaped every part of our work this year, acting as the golden thread running through all my projects, with a particular focus on listening to children.

My youth participation programme has expanded at every level, across every aspect of our work. My first group of Youth Ambassadors brought their ideas and experiences to meetings with ministers, roundtables with experts and huge conference audiences. I was proud to appoint our second cohort of Ambassadors in January; 17 outstanding young people who joined our first ever *Festival of Childhood: Our Future Our Voice*, a youth-led conference convening children and adult decision-makers from across the country. This Festival will now become an annual fixture, a new space to hear directly from children on the issues affecting their lives and shape national priorities together.

Participation has deepened and diversified — with a new Special Educational Needs and Disabilities (SEND) Panel, continued input from our Care Experienced Advisory Board, and the launch of *The Big Conversation*, a new platform for direct discussion between the Commissioner and children in England through podcasts and surveys.

Over the course of the year, I have heard directly from children in custody, in care, in school, in hospital, and at home — through nearly 100 different visits and multiple research projects around England. Their voices have been amplified through digital campaigns like *100 Voices for 100 Days*, setting their agenda for those crucial first 100

days of the new government and working in partnership with organisations like BookTrust, the Duke of Edinburgh's Award, First News, Sky FYI, Young V&A, Unicorn Theatre, Youth Sport Trust and many more.

In October I launched a practical guide for Higher Education institutions to better support young care leavers going on to university, using input and ideas from my Care Experienced Advisory Board, in collaboration with the John Lewis Partnership with an event at its Waitrose Cookery School. It was a real celebration of young people's voices and the brilliant, bold ideas they bring to the table, with the Children's Minister also in attendance to hear from them.

I've also used my statutory powers with purpose: investigating the care market to reveal the inefficiencies and injustices in how vulnerable children are supported, as well as the enormous cost to the taxpayer for poor quality care, and capturing data from more than 90% of schools in England through my *School and College Survey* to get the most comprehensive picture yet of how today's education system goes beyond its traditional role to provide care and support to its children. The survey was the first time I have used by data powers with schools and the insights gathered will shape our work in 2025–26 and beyond.

Help at Hand, my advocacy service, remains a vital lifeline. This year, we received more than 1,000 new referrals — each one a child needing support, and each one a reminder of why this role matters. From children in unsafe or unsuitable care placements to those navigating homelessness or immigration systems, the small team of child's rights experts who run Help at Hand has offered help where it is most urgently needed, while highlighting the system-wide changes required to prevent such cases in the future.

I've also worked closely with government, Parliament, and regulators to influence the policies that shape children's lives, establishing solid working relationships with a new ministerial team and new MPs after July's General Election and building on existing ones with those returning to Westminster. From pushing for ambitious change through the Children's Wellbeing and Schools Bill, to advocating for reforms on policing, migration and youth justice, we've used evidence and children's voices to shape better, fairer outcomes. I continue to work with Ofcom to drive the strongest possible protections for children online - this will remain a priority in 2025-26. And our international collaborations, through the British and Irish Network of Ombudsman and Children's Commissioners (*BINOCC*) and our global citizenship work, have taken inspiration from overseas best practice on safety, justice and protecting the sanctity of childhood.

Importantly, despite a busy and ambitious programme of work my team has remained agile in response to emerging challenges — from exploring why so many children became involved in the shocking riots that followed the murders of Elsie Dot Stancombe, Bebe King and Alice Dasilva Aguiar in Southport, to pushing for definitive systemic and legal change in response to the unspeakable abuse and murder of Sara Sharif in Surrey.

In these moments, an independent Children's Commissioner must speak up, stand by children, and advocate for change in their lives — it is my responsibility and my privilege to do just that.

The past year has also been a moment to reflect on progress. Two-thirds of the way through my term, I am proud of what we have achieved: a clearer national picture of childhood and a greater public awareness of the risks children face; new and evolving ways to engage directly with children; a growing digital presence and an effective campaign to influence mainstream media headlines; a comprehensive evidence base from school and college leaders on the many new ways in which they support children and communities; legislation progressing through Parliament that will introduce a unique identifier for every child and a register of children not attending school – the strengthened systems of accountability for which I have called since 2021; and, above all, a louder voice for children at every level of public life.

But our work is far from over. As we navigate a Parliament only one year into its session and a political chapter still emerging, my message remains clear: children must be at the centre of national life. Their ideas, their hopes, and their futures must shape the decisions we take today.

This report shows what is possible when we listen to children — and act with urgency and ambition on their behalf.

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**

**30 June 2025**

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

Dame Rachel de Souza is now two-thirds of the way her term as Children's Commissioner for England, beginning her fifth and penultimate year by holding her inaugural Festival of Childhood, a youth-centred conference convening children with adult decision makers. The festival, which is to become an annual event in the calendar, was the result of the significant growth of the Commissioner's youth participation programme, which was a major focus of work over the 2024-25 financial year.

This youth participation builds on the engagement with children carried out in Dame Rachel's first year through *The Big Ask*, the largest survey of children of its kind, the independent *Family Review* in her second year which explored the role of family and familial services in children's lives, and *The Big Ambition* in her third year. Responses to *The Big Ambition* have shaped the office's projects in every pillar over the past 12 months and continue to act as the golden thread running through all work.

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

- **The Commissioner's two cohorts of Youth Ambassadors:**
  - The first 16 finished their 15-month tenure in March 2025, lending their unique experiences to shaping policy and the national debate during this time, including the government's curriculum review, the NHS 10 Year Plan, online safety and mental health. They supported the Commissioner at BINOCC meetings, in Parliament for a hearing of the All-Party Parliamentary Group (APPG) for Children and created nine episodes of The Big Conversation podcast with influential decision-makers;
  - The second cohort of 17 were appointed in January 2025 and began the role formally in March 2025 in time to join the Festival of Childhood;
- **11 children making up the Commissioner's new SEND panel:** these children with lived experience of SEND joined a roundtable meeting with the government's panel reviewing the SEND system, chaired by Tom Rees. Together they explored how to create a more inclusive education system that works for every child;
- **25 members of the Commissioner's Care Experienced Advisory Board,** which completed its work in March 2025. Throughout the year they shared their own experiences of multiple issues including support for care leavers, access to mental health services and local offers;
- **More than 100 young people aged 14-18 in preparation for the first Festival of Childhood,** from organisations and schools around the country;



- **329 children, or adults on their behalf, writing via the ‘digital postbox’**, a new and permanent feature accessed via the website which providing a forum for children to tell the Commissioner about their ambitions, worries and ideas;
- **134 children featured in the Commissioner’s 100 Voices for 100 Days campaign.** These included children’s anonymised responses to *The Big Ambition*, bespoke quotes from the Youth Ambassadors and collaborative social media posts with organisations including BookTrust, the Duke of Edinburgh’s Award, Guide Dogs, First News, Auditory Verbal UK, Ark Walworth, Hull and East Yorkshire Children’s University, Kinship Carers Liverpool, Link School, the National Children’s Bureau and Youth Sport Trust;
- **1,109 new Help at Hand cases** of children and young people seeking support – including seven young people supported by Help at Hand whose interviews and written feedback helped shape its annual report;
- **15 young people with experience of Deprivation of Liberty orders** from the High Court, gathering insights into the use of these orders and their ideas for how the systems operating around them could be improved;
- **27 children interviewed while remanded in youth custody**, for two research reports on their involvement in the Southport riots and on their experience of education before first entering the justice system - in addition to routine visits outside of the office’s research process;
- **128 school-age children on their experience and understanding of poverty**, as the fieldwork for work commissioned by the government’s Child Poverty Unit ahead of its upcoming strategy, due to publish in the 2025-26 financial year;
- **10 interviews with young victims of sexual crime** exploring their experience of seeking help and justice, and the extent to which their rights are upheld or protected by professionals working with them during this complex process;
- **Unaccompanied migrant children seeking asylum** and families with children arriving via the Channel, through visits to Western Jet Foil, Kent Intake Unit and Reception Centres to offer advocacy and follow up on issues raised with the office; and
- **Children, parents, carers and professionals at nearly 100 visits** to schools, colleges, hospitals, youth clubs, young offenders institutions, children’s homes, reception centres for unaccompanied asylum-seeking children, mental health services and sexual abuse support services.

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

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

This report presents work undertaken during the period 1 April 2024 to 31 March 2025, and its impact on children, particularly those with additional needs. This is the fifth Annual Report since Dame Rachel de Souza took up the role of Children's Commissioner on 1 March 2021, and the fourth 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**

###### *Participation*

The theme of the office's work in 2024-25 was engaging youth voice, with a focus on building the Children's Commissioner's participation programme from its first cohort of 16 Youth Ambassadors. Through this programme, the office provided children and young people with opportunities to bring their voices directly to decision makers in policy making, new legislation and shaping the work of a new government following a General Election in July 2024 – including at the Labour Party conference in September for the Commissioner's well-attended panel event. Three Ambassadors joined Dame Rachel, Children's Laureate Frank-Cottrell Boyce, Education Minister Stephen Morgan and Natasha Irons MP, Chair of the APPG for Youth Affairs, to share their ideas and experiences of education, justice and safer communities with more than 100 delegates.

This participation includes a second cohort of 17 Youth Ambassadors, appointed in January 2025 after a competitive recruitment round which received nearly 100 applications, up from 63 in the previous year. They will work with the office until the end of the 2025-26 financial year.

Alongside the Ambassadors, a new panel of young people with Special Educational Needs and Disabilities (SEND) was set up to reflect their views on proposed policy measures with ministers and policy makers, adding to the influence of the office's Care Experienced Advisory Board, which completed its work in March and will form part of a broader 'voices' group next year with the original 16 Ambassadors, adding to the office's project for 2025-26 to create a model of best practice for consulting with children.

The election of a new government in July 2024 – following the pre-election period as observed by all civil and public servants – was an opportunity to bring children's voices forward to shape its emerging agenda. This began with a digital campaign using the office's owned channels, 100 Voices for 100 Days, which featured the views of more than 130 children on prominent issues from the government's manifesto and the pillars of *The Big Ambition*, doubling the visibility of content (impressions) across X, Instagram and LinkedIn within a month of launching.

Under the umbrella of The Big Conversation, the office has shared young people's voices and views directly with policy makers and politicians through roundtables and meetings, via its owned channels with the launch of a permanent 'digital postbox' survey and a monthly podcast led by the Ambassadors, and through specialist and mainstream media including First News and Sky FYI. At the time of writing, eight episodes have been published to streaming platforms, featuring candid interviews between Ambassadors and influential adults on diverse topics, ranging from online regulation with the Chief Executive of Ofcom to international comparators of child happiness with the Norwegian Children's Ombudsman. The QR code for the postbox is shared regularly with children and professionals at events and visits and will be added to reports as standard.

### *Shaping the media agenda*

Between 1 April 2024 and 31 March 2025 there were more than 950 mentions of the Children's Commissioner of the office across print, online and broadcast media. Combining the available audience reach figures across all recorded mentions in national, regional, international, sector and trade press for 2024- 25, there was a total opportunity to see in excess of 2 billion. This figure represents media outlets' reported reach figures and does not account for multiple exposures, meaning individuals may have had multiple opportunities to see coverage across different platforms and publications.

The office's owned digital channels (its website, rebranded and relaunched 2023 and social media accounts on X, LinkedIn and Instagram increased month on month, peaking in September with an additional 500 people following the office's LinkedIn account within the month. By the end of October and the 100 Voices for 100 Days campaign, both channels received an additional 100,000 impressions or opportunities

to see, than the previous month, and the continuation in December of visual content that showcased children's voices resulted in all three platforms doubling their monthly interactions with users ('engagements'). The Children's Commissioner's website increased traffic month on month, growing page views and both active and new users – with a peak in October of 9,000 additional new users compared to an average of 5,000.

Since the end of pre-election period in June, media mentions have routinely peaked above 100 each month, with coverage split between earned and organic. The Commissioner has continued to develop a recognised expertise, leading to regular approaches for media interviews or commentary on subjects, particularly online safety and access to pornography, strip searches and children's interaction with the justice system, and school absence. The Commissioner used her growing media profile to reflect children's voices experiences and ambitions in responding publicly to the new government's early legislative plans, as set out in the King's Speech.

The office's public reach has expanded to new audiences this year with two major television dramas broadcasting in March 2025. The first, a storyline with BBC *EastEnders* for which the office advised on the portrayal of a permitted strip search of a teenage girl, was watched by more than 2.8 million viewers<sup>1</sup>. The successful Netflix drama *Adolescence*, in which a 13-year-old boy kills a female classmate after being influenced by online communities, resulted in wide public commentary, Parliamentary debate and media attention, and resulted in 10% of the office's media mentions reflecting the office's previous recommendations for strengthening online regulation.

Over the past year, the office has retained the agility in its research and policy work to adapt to developing priorities – the trial of Sara Sharif's father, stepmother and uncle was an example of this, where the Commissioner's voice was prominent as a result of a well-prepared intervention at the point of sentencing. Advance planning allowed the Commissioner to position herself at the heart of a major children's rights debate, with a concise set of recommendations that were carried prominently in media coverage as well as parliamentary commentary. There were 77 mentions of the Commissioner's position in the media coverage that followed the sentencing, with her call for the 'reasonable chastisement' defence in assault law to be repealed influencing political debate on *Question Time* and on *Sunday with Laura Kuenssberg* for which the office worked with the show producers ahead of its interview with the Education Secretary.

The office has also taken steps to proactively shape media stories using smaller qualitative reports or novel analysis, in addition to its regular programme of major quantitative research. In September, the office gave the BBC exclusive access to its analysis showing more than 11,000 children went missing from education over one year, which it used as a headline across its platforms for a 'public services' special

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<sup>1</sup> <https://www.thinkbox.tv/research/barb-data/top-programmes-report?tag=Channel5>

series. The Commissioner was also a guest on a live edition of Woman's Hour, which used the office's analysis as a basis for its discussion.

In March, a similar tactic was employed for a collaboration with housing campaigner Kwajo Tweneboa and Sky News, providing the headline data for the prime-time broadcast and helping to set up filming opportunities with a school the office knows well.

### *Influence in policy and research*

The office also maintained a strong presence in Parliament, with 86 mentions in 2024-25, including references in Parliamentary Questions (PQs), Select Committees, and legislative debates. These engagements reinforce the office's ability to influence policy and decisions affecting children's lives.

Over the past year, the office delivered an extensive body of research, policy reports, and thought leadership pieces, ensuring that children's lived experiences drive policy change. The office produced 19 reports, and published 106 blogs and statements on the CCo website, in addition to individual responses on a reactive basis to media requests responding to emerging issues, legislative changes, and sector-wide developments, ensuring a consistent and authoritative voice on matters affecting children.

In order to do this, nine data requests were made under section 2F of the Children Act 2004, which allows the office to collect data relating to children and all public sector organisations in England.

### **3.1.3 Help and 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.

In 2024-2025, Help at Hand received 1,109 referrals, approximately 6% more than the previous year.

The issues raised by children and young people are very varied. Key themes relate to children who are in care but out of school, children and care leavers who are being moved out of homes and areas they want to stay in, and concerns about the quality of the homes for children (living in and outside of care) and care leavers.

#### *How Help at Hand supported children:*

*Accessibility:* To improve access for more children, Help at Hand underwent a full rebrand including a new website and an accessibility-focused video, aimed specifically at supporting disabled children. The office also published its Annual Report on Help at Hand<sup>2</sup>, reviewing its impact and including consultation with children and young people who have used it to ensure their feedback directly informs how to improve advocacy and support for the most vulnerable.

*Stronger advocacy for children in care:* Following an 18-month pilot, the office has formally written to Ofsted to call for a clear plan for every child in care to access advocacy. Advocacy is a lifeline for children facing instability, placement breakdowns, or being moved without explanation, and the office will continue to push for every child to receive the independent support they are entitled to. The office is also working to strengthen safeguarding systems by gathering new evidence through its School and College Survey on Local Authority Designated Officers (LADOs) - professionals responsible for managing allegations against adults working with children.

*Training and collaboration:* The office's Care Leaver Training programme has continued to expand, equipping advocates, social workers, and professionals with the knowledge they need to better support young people leaving care. This training is directly shaped by care leavers' lived experiences, ensuring that professionals understand what young people need as they navigate the transition to independence. Additionally, the office published a Whistleblowing Report, analysing all safeguarding

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<sup>2</sup> <https://assets.childrenscommissioner.gov.uk/wpuploads/2024/12/HAH-Annual-Report-23-4.pdf>

concerns raised with CCo throughout 2024-25. This report highlights systemic failings, holds decision-makers to account, and strengthens protections for children in care.

Help at Hand continued its regular programme of visits to children living away from home, who have a social worker, or are in or leaving care, as well as to unaccompanied migrant children arriving into Kent intake units and reception centres.

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

### **3.2.1 Education**

The Commissioner recognises the value of attending school regularly for every child, especially those with additional vulnerabilities. Over the past year, the office has delivered impactful work across education with a focus on attendance and inclusion, through groundbreaking data collection, targeted policy engagement, and direct collaboration with schools, local authorities, and government to drive change for children.

Recognising the critical role that schools play beyond education, the office carried out the largest-ever survey of schools and colleges in England. With responses from around 90% of schools nationwide, this research has provided unprecedented insights into the challenges faced by education settings. These findings will be disseminated thematically in 2025-26.

The office created the first-ever pupil database of children who leave state education, drawing on data from all local authorities in England. This unprecedented dataset has provided new insights into school transitions, absenteeism, and the challenges faced by children who are not in education. Findings were shared directly with ministers and the Attendance Action Alliance, shaping national conversations on attendance and school engagement.

In September, the office published comprehensive research on Children Missing Education (CME) for the first time – a policy area that has long lacked national focus but affects thousands of vulnerable children. The office's research highlighted the barriers that prevent children from re-entering education, the gaps in local authority oversight, and the need to support children to return to education. These findings were published to align with a BBC Radio 5Live special programme on education and shaped a live edition of Radio 4's Woman's Hour on which the Commissioner appeared as a panellist. The work has influenced the office's response to the new government's Children's Wellbeing and Schools Bill, ensuring the needs of these children remain a priority in legislative reforms.

This year, the office led a series of meetings with 10 local authorities in Greater Manchester, focusing on improving school attendance. This work included running taskforces on transition absences and severe absenteeism, bringing together experts

from education, health, and social care, hosting workshops with regional professionals and delivering training for more than 200 professionals working in schools, equipping education leaders with strategies to improve attendance. This region-wide initiative has provided a blueprint for tackling school absence at scale, reinforcing the role of multi-agency collaboration in keeping children engaged in education.

Education reform should reflect the needs and aspirations of children. That is why in 2024-25 the office submitted a response to the Curriculum and Assessment Review, drawing on insights from over 20,000 responses from children in *The Big Ambition* survey and the experiences of the Commissioner's Youth Ambassadors. These contributions from children's voices have reinforced the need for an education system that prepares young people for life, work, and the future they want to build.

The office has also played a leading role in advocating for children with SEND, ensuring that their needs remain at the forefront of policy discussions, including through evidence submitted to the Education Select Committee's Inquiry on SEND, forming its first-ever SEND Panel, and hosting meetings with the Inclusion Expert Advisory Group Chair, Tom Rees.

### **3.2.2 Family**

Supporting families is essential to ensuring children grow up safe, healthy, and with the opportunities they need to thrive. This year, work on family has focused on poverty, housing, and implementing the recommendations of the Family Review, ensuring government policy truly reflects the needs of families across England.

The office has played a key role in shaping the government's response to child poverty, engaging with the new Child Poverty Unit working across departments as part of a dedicated Taskforce. At the time of writing, fieldwork with children on their experience and understanding of poverty has been completed and interim findings have been shared with officials leading on the government's planned child poverty strategy so that the experiences children have shared with the office help to inform policy decisions. To maximise impact, the Commissioner's final report is intended to align with the child poverty strategy allowing the office to push for real, systemic change in how families are supported through financial hardship.

A child's home environment shapes their health, education, and happiness, yet thousands of children in England are growing up in temporary, insecure, or unsuitable housing. The office undertook new data analysis of the long-term impact of housing instability on education outcomes which found a strong correlation between multiple house moves and educational performance. Publication of this analysis was aligned with a campaign by social housing advocate Kwajo Tweneboa as an exclusive report with Sky News in March. The office's work will continue to support families in securing long-term, stable homes.



Schools are often at the frontline of supporting families, providing more than just education. Through the School and College Survey, the office has gathered national data on how schools help families, including access to family hubs and children's centres, provision of free food support, such as food banks, and availability of wraparound childcare. This will be disseminated through reports and workshops over the coming 12 months.

### **3.2.3 Community**

#### *Offline*

Over the past year the office has driven forward vital work on justice, focusing on protecting children from harm, ensuring their rights are upheld, and advocating for systemic reforms to make the justice system fairer and more child-centred. Work has involved deep analysis of children's experiences with the police, courts, and youth justice system, resulting in major reports and policy interventions.

The office's third report on the strip searching of children in England and Wales confirmed that serious safeguarding failures persist, with 457 searches conducted on children between July 2022 and June 2023, 47% of which resulted in no further action. This work shone a light on the need for urgent reforms, including stricter guidance, increased oversight, and a shift in police culture to prioritise children's safety first. This year the office has also advised on the portrayal of a permitted strip search of a teenage girl in a storyline for BBC EastEnders, which aired at the end of March.

The office's report *Children's Experiences as Victims of Crime* provided a platform for children who have been victims of serious crime, exposing barriers to reporting crimes, traumatic experiences in the justice system, and a lack of proper support. 92% of child victims of sexual and domestic abuse do not have access to a specialist advocate. The office has used these findings to push for child-centred reforms in victim support services and campaigned to ensure the distinct needs and experiences of children were reflected in the Victims and Prisoners Act, which received Royal Assent in May 2024, including successfully pushing for changes to the law so that children who have not reported the crime are recognised as victims, and child victims must be given due regard in the new Victims Code.

In response to the violent unrest across England in 2024, the office published *Children's Involvement in the 2024 Riots*, exploring why children got involved, their experiences of the justice system, and how to prevent similar incidents in the future. This research reinforced the need for rehabilitation, and trust-building between children and the police.

The office also explored the educational experiences of children in secure settings, before and during their time in the justice system. This report found that are these

children are disproportionately more likely to have had lengthy gaps in their education, with more than half (54%) out of education for at least one academic year prior to entering a secure setting, some for more than three. As a result, the office set out a clear vision for what the youth justice system could be for these children.

### *Online*

The Commissioner's office has shaped the national conversation on online safety, ensuring children's voices shape policy, regulation, and industry standards. Work has focused on strengthening legal protections, improving platform accountability, and ensuring that children's digital experiences are safer by design.

A major milestone last year was the publication of the office's online safety report, *"I've Seen Horrible Things"*, which provided first-hand evidence from children on the dangers they face online. Drawing on insights from *The Big Ambition*, this report highlighted the prevalence of harmful content including child sexual abuse material, self-harm and eating disorder content, and algorithm-driven harm. It exposed tech companies' failures to remove harmful material quickly or prevent children from being exposed to it; and called for urgent action from government and industry, pushing for faster implementation of the Online Safety Act and stronger regulation by Ofcom.

The office also engaged extensively in shaping online safety regulation by submitting responses to key consultations, including the Science and Technology Committee's inquiry into online harms, the Illegal Harms Code and Children's Code and the Statement of Strategic Priorities and Part 5 Guidance, advocating for greater transparency from tech companies on the steps they take to protect children.

### **3.2.4 Children's Social Care**

This year the Children's Commissioner's office has driven forward major reforms in children's social care, ensuring vulnerable children receive the support, protection, and opportunities they need. Through data-led research, policy interventions, and direct engagement with government and care professionals, we have strengthened the case for urgent change across the sector.

A key focus has been on examining Child in Need (CiN) plans, combining both qualitative and quantitative data to build a clearer picture of the support available to vulnerable children. 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. This largescale analysis has set the foundation for future policy recommendations. The office also published its findings on the deaths of children in need, a stark reminder of the urgent reforms required to strengthen child protection.

The office's work on children Deprivation of Liberty (DoL) has been a major milestone. Commissioned by the Department for Education, this project allowed the Commissioner to advocate for stronger safeguards for children placed in restrictive settings – offering findings from the work to the Observer newspaper exclusively, this resulted in a rare front-page splash featuring the stories and voices of the young people who contributed to the research. The office used that evidence as part of an intervention in the Court of Appeal highlighting the importance of judicial oversight of decisions to deprive children of their liberty.

In December the office explored the use of unregistered children's homes, shining a light on the need for safe, legal, and appropriate placements using its 2F powers to compel previously unexamined data from local authorities.

Last year, the office launched the Higher Education Handbook, a comprehensive resource for professionals working with care-experienced students. The launch event brought together key stakeholders in higher education, government, and social care to discuss how to improve opportunities for care leavers. The office also carried out care leaver training throughout the year, equipping professionals with the tools to better support young people as they navigate education, employment, and independent living.

The office was invited to give evidence to the Bill Committee on the Border Security, Asylum and Immigration Bill, reflecting its expertise in advocating for unaccompanied asylum-seeking children. Ensuring these children receive proper care, legal protections, and support has been a key priority, and the office's work in this area continues to influence policy discussions.

## *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 in the past 12 months had more than 41,000 unique page views and attracted 23,500 active users (equivalent to 6% of total users to the whole CCo site), social media channels with a combined following of more than 3,750, and an award-winning podcast series of 23 episodes which has been listened to more than 15,400 times – nearly 2,500 times over the past 12 months alone.

IMO content and resources, of which the podcast - featuring open and honest conversations between care leavers – is its largest asset, remain steadily popular with

users. The office will be considering the role of IMO over the coming 12 months and how to capitalise on its active audience.

### **3.2.5 Health**

Over the past year, the Children's Commissioner's office has continued to push for systemic improvements in children's health, particularly in mental health services and neurodevelopmental support. The office's research has highlighted critical gaps in service provision.

CCo's report, *Waiting Times for Assessment and Support for Autism, ADHD, and Other Neurodevelopmental Conditions*, revealed that children are still waiting years for assessment and diagnosis, delaying their access to vital support:

- 400,000 children are currently waiting for their first contact with community health services related to neurodevelopmental conditions;
- the average wait for an ADHD or autism diagnosis in community health services is over two years, with some children waiting more than four years, and
- long waiting times are forcing families into crisis, with some children facing exclusion from school, mental health decline, and in extreme cases, hospitalisation.

The office has called for urgent reforms, including better integration of health, education, and social care services, to ensure early identification and support without requiring a formal diagnosis. Since publishing this report, the office has established its first ever SEND Panel of children and young people, who have already fed into several key policy consultations, including the forthcoming SEND reforms. The Children's Commissioner is also a member of the NHS England ADHD Taskforce, leading on the education workstream to ensure schools are inclusive of neurodivergent children.

The office has continued to scrutinise the provision and funding of children's mental health services (CAMHS), ensuring that children have timely access to support. CCo will publish its findings shortly. This year's annual mental health report includes new data never collected before, including on primary referral reasons by children's demographics, referral sources, and breakdowns on the type of contacts children are having with CYPMHS. The Commissioner has also published briefings to ensure the distinct needs and experiences of children are considered in the Mental Health Bill.

The Commissioner has also used her data collection powers to establish how many children are admitted to hospital, why they are being admitted, their characteristics, and how long they are admitted for. These insights will be published as part of the next financial year's business.

This evidence, as well as quantitative and qualitative findings on children's health and

wellbeing from The Big Ambition survey, have informed the CCo's submission to the NHS 10-Year Plan. The office also organised a roundtable with Minister Dalton, Parliamentary Under-Secretary of State for Public Health and Prevention, and the new intake of CCo Young Ambassadors, as well as members of the Special Educational Needs and Disabilities (SEND) Panel, to discuss their priorities for the 10-Year Plan.

### **3.2.6 Jobs and Skills**

Over the past year, the Children's Commissioner's office has focused on improving support for care leavers and young people in post-16 education, ensuring they have the guidance, opportunities, and stability needed for a successful transition into adulthood.

In collaboration with the Care Experienced Advisory Board, CCo published a handbook for professionals working in higher education to support care experienced students within their institutions. This is a resource that previously did not exist in the sector, aimed at helping professionals recognise the challenges faced by care experienced students and encouraging them to embed policies that improve their students' lives. To maximise its impact, the office hosted a launch event with the Minister for Children, Families and Wellbeing and key Children's Social Care stakeholders, and shared it with policymakers, higher education institutions and employers. By ensuring that universities, colleges, and workplaces are aware of the challenges faced by care leavers, we are pushing for better support structures and increased opportunities for young people leaving care.

Together with the Care Experienced Advisory Board, CCo also published a hierarchy of needs for care experienced young people based on Maslow's Hierarchy of Needs. The publication is a novel one within the sector and acts as a visual guide to help any professionals working with care experienced young people understand their specific needs, supporting them to access and participate in any experience.

CCo also published a comprehensive report on post-16 alternative provision, addressing the gaps in education, training, and employment support for young people who are not in mainstream education. Shared with government and education policymakers, this report provides evidence-based recommendations to improve pathways for young people, ensuring that alternative provision leads to real opportunities, not dead ends. These initiatives reflect the office's ongoing commitment to ensuring that every young person—regardless of background—has the support they need to thrive in adulthood.

### **3.2.7 Better World**

This year the office has strengthened children's voices, expanded youth participation, and ensured their ideas shape national policy. The Better World pillar has been about engagement, accessibility, and ensuring every child feels heard, shaped by the finding

in *The Big Ambition* that just one in five children feel their voices are listened to by politicians (22%).

The Commissioner launched her Youth Ambassadors programme, selecting 16 young people from across England to represent their peers who took up the role in January 2024, handing over to the second cohort of 17 chosen in January 2025. These ambassadors were chosen not just for their passion but for their lived experience, ensuring that the voices of care-experienced children, those with special educational needs and disabilities, and from marginalised backgrounds are part of every conversation.

Under the umbrella of *The Big Conversation*, the office launched a podcast and an online survey to create a direct line to children. The podcast, hosted by the Youth Ambassadors, explores the major themes children raised in *The Big Ambition*. It has given young people a national platform to discuss their experiences, hopes, and the changes they want to see with adult decision makers from politics, industry and the voluntary sector. The *Big Conversation* survey is a permanent feature on the Commissioner's website that gives children and young people a direct way to contact us. This 'digital post box' will be promoted in publications and at events or visits, so that children from all backgrounds, including those who may not usually have a voice in policymaking, can reach the office directly with their concerns and ideas.

The office also made the findings of *The Big Ambition* more accessible by launching *The Big Ambition* Maps, an interactive, publicly available map of all children's responses to the survey. This ensures that children, policymakers, and the public can see what children are saying directly. The office will build on this in 2025-26 for its Mapping Childhood project.

The office has also taken inspiration from best practice globally, exploring what it means to children to be an engaged global citizen and how they can be part of creating positive change. Over the past 12 months this included visits with indigenous leaders and education providers in Western Australia, and the Barnahus Model in Norway supporting child victims of sexual abuse.

Over the next few months visits will focus on good practice overseas when it comes to the SEND system and how we best support children with additional needs in mainstream schools and colleges.

As part of this global citizenship work, we reflect on the common issues that are impacting young people across the globe including youth custody, children's rights, serious violence, education, online safety and mental health. We will share the experiences of young people in other countries around these issues.

Our focus on examples of good practice globally influences and underpins our policy work and our engagement with government and other public bodies.

We will use what we learn to set the agenda to ensure that England is the best place to be a child.

### 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:

- Frequent meetings 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, including the Children's Wellbeing and Schools Bill, children's protections in the Border Security, Asylum and Immigration Bill and the impact of assisted dying legislation on children.
- Introductory briefing event in Parliament for new and returning MPs introducing the work of the office and the issues on which it can support with data and evidence, and for Peers to set out the office's position on the Children's Wellbeing and Schools Bill. This built on last year's work to influence Parliament, incorporating children's voices into House of Lords debates on government bills.
- 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) including in Helsinki in September.

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

#### **Social matters**

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

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

- 3.4.2** Under the Equality Act 2010, the Commissioner encourages and supports the development of a society in which:
- people's ability to achieve their potential is not limited by prejudice or discrimination;
  - there is respect for and protection of each individual's human rights;
  - there is respect for the dignity and worth of each individual;
  - each individual has an equal opportunity to participate in society; and
  - there is mutual respect between groups based on understanding, valuing diversity and shared respect for equality and human rights.

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

- 3.4.3** CCo is committed to conducting its affairs in an ethical and honest manner and to implementing and enforcing systems that ensure bribery is prevented.
- 3.4.4** The Commissioner has zero-tolerance for bribery and corrupt activities. CCo is committed to acting professionally, fairly and with integrity in all business dealings and relationships.
- 3.4.5** The Commissioner will constantly uphold all laws relating to anti-bribery and corruption. The Commissioner is bound by the laws of the UK, including the Bribery Act 2010.

#### **Sustainability**

- 3.4.6** The CCo is not exempt from reporting sustainability information under the Greening Government Commitments (GGC), however because of CCo's occupation at Sanctuary Buildings it is unable to collect data and the results have been included under the DfE's sustainability reporting. The DfE sustainability reporting for 2024-2025 is at Annex A on page 78.



- 3.4.7** The Children's Commissioner keeps working practices under review to ensure the organisation promote agile working practices that enhance business delivery and support sustainability. Reducing the amount of printed material require, through safe digital storage of key records, using 'pull printing' so that documents are not printed unnecessarily, making use of on-line meetings where appropriate to reduce travel cost, reminding staff to use recycling facilities and choosing sustainable materials where possible for merchandise for events.

### **3.5 Financial review**

- 3.5.1** The Commissioner operates within the budget resource allocated by the sponsor department. As Accounting Officer, the Commissioner is responsible for the efficient and effective delivery of the budget within the budgetary controls as delegated by the Department. The Commissioner can confirm that expenditure during 2024-25 was delivered within these controls.
- 3.5.2** The financial statements for the period to 31 March 2025 are set out on page 62 onwards. The notes contained within these accounts also form an integral part of the accounts. In 2024-25 the total budget allocation was £3.102m, comprising £3.012m revenue and £90k capital (23-24, £2.996m, comprising £2.956m revenue and £40k capital). The revenue budgets for 2024-25 were further divided into £2.992m cash and £20k non-cash depreciation allocations (2023-24, £2.826m cash and £130k non-and cash depreciation budget). Included in the revenue budget was a £70k budget via the Cabinet Office for ongoing work with the Child Poverty Taskforce. Note that only drawn-down cash funds are shown in the SoCTE (Statement of Comprehensive Taxpayers' Equity). In 2024-25 the net total expenditure was £2.857m, of which £2.844m revenue and £13k capital (£3.018m in 2023-24: £3.000m revenue and £18k capital).
- 3.5.3** Throughout the year the Commissioner actively managed the budget to achieve effective operation and value for money.

### **Auditing of Accounts**

- 3.5.4** The external audit is carried out by the Comptroller and Auditor General, who is required to examine, certify, and report on the annual financial statements in readiness for their laying before the Houses of Parliament. The external auditor's remuneration for the audit of the 2024-25 financial statements was £67,650 (£55,000 for 2023-24).

A handwritten signature in black ink, appearing to read 'R. de Souza'.

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

**30 June 2025**

## **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 children and young people.

Further information about the CCo's governance arrangements can be found in the Accounting Officer's governance statement on pages 30-39.

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

#### **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 2024-25 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 2024-25 there were no political donations made to, or from, the CCo (none in 2023-24).

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

**4.2.1** Under the Children Act 2004, Schedule 1, Clause 8, HM Treasury has directed the Commissioner to prepare for each financial year, a statement of accounts. The Statement of Accounts has been prepared to show a true and fair view in accordance with UK adopted International Accounting Standards as interpreted for the public sector context by HM Treasury's Government Financial Reporting Manual (FReM).

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

- prepare a Statement of Accounts to show a true and fair view in accordance with UK adopted International Accounting Standards as interpreted for the public sector context by HM Treasury's Government Financial Reporting Manual (FReM), and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced, understandable and take personal responsibility for the Annual Report and Accounts and the judgement required for determining that it is fair, balanced and understandable.

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

**4.2.4** The Commissioner, confirms that:

- there is no relevant audit information of which the auditor is unaware;
- I have taken all the steps that I ought to in order to ensure that they are aware of relevant audit information;
- I have taken all the steps that I ought to in order to establish that the CCo's auditor is aware of the information;

- the Annual Report and Accounts as a whole is fair, balanced and understandable; and
- I take personal responsibility for the Annual Report and Accounts and the judgements required for doing so.

### **4.3 Governance statement**

#### **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 one time during 2024-25 on 11 September 2024 and was

Chaired by the Commissioner. The attendance list below relates solely to this period. During the period, the Commissioner reviewed the remit and membership of the Advisory Board. Three members' terms of office were extended during this period. The next meeting will take place in June 2025.

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

<b>Advisory Board attendance</b>				
<b>Name</b>	<b>Date of appointment</b>	<b>Term of appointment</b>	<b>Term end date</b>	<b>Attendance 2024-25</b>
Nick Bent	June 2023	Three years	May 2026	1/1
Bernadette Brown	June 2023	Three years	May 2026	1/1
Tim Coulson	September 2021	Three years	September 2024*	1/1
Natasha Porter	September 2021	Three years	September 2024*	1/1
Ed Vainker	September 2021	Three years	September 2024*	1/1
Ann Mroz	May 2022	Three years	April 2025	1/1
Paul Hewitt	September 2022	Three years	August 2025	1/1
Dal Babu	April 2023	Three years	March 2026	1/1
Douglas Hargreaves	April 2023	Three years	March 2026	1/1
Shammi Rahman	April 2023	Three years	March 2026	1/1
Jon Yates	September 2021	Three years	September 2024*	0/1

\* originally August 2024 but extended to September 2024 pending the review of the Advisory Board membership and remit.



#### 4.3.5 Audit and Risk Committee

The ARC is responsible for providing scrutiny, challenge, advice, oversight, and assurance to the Commissioner as Accounting Officer; acting in an advisory capacity to provide independent opinion and feedback on how well objectives are being met, good practice, risk management and control.

ARC agrees the content of the annual internal audit programme with the Senior Leadership Team and Commissioner. It also oversees internal and external audit arrangements covering financial and non-financial systems. ARC receives the external auditor's planning report, audit completion report and management letter and produces an ARC Chair's Annual Report summarising how the Committee has discharged its responsibilities for the twelve-month period to date. The report also sets out key issues that have arisen.

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 2024-25, 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 2024-25, the Committee provided assurance to the CCo that it has discharged its role and responsibilities in full in 2024-25. This Committee noted that improvements continue to be made in business planning, risk management and financial controls.

ARC met four times during 2024-25: on 26 June 2024, 19 September 2024, 27 November 2024 and 26 February 2025. One member reached the end of their term of office, with one member being reappointed for a second term.

<b>Audit and Risk Committee attendance 2024-25</b>				
<b>Name</b>	<b>Date of appointment</b>	<b>Term of appointment</b>	<b>Term end date</b>	<b>Attendance 2024-25</b>
Sue Baldwin (Chair)	July 2022	Three years	June 2025	4/4
Micon Metcalfe	March 2024	Three years	February 2025	1/3*
Diana Melville	July 2022	Three years	June 2025	4/4
Paul Hewitt	July 2022	Three years	June 2025	2/4
Sara Ace	October 2023	Three years	September 2026	3/4

\* Following appointment as a contractor (contingent labour) role for up to 6 months in September 2024, M. Metcalfe no longer attended ARC as a member. Following appointment to a fixed term contract as Interim Director of Finance and Resources on 1 February 2025 M. Metcalfe resigned from the Committee.

When the Committee has four members, the meeting is quorate with two members present.

#### **4.3.6 Senior Leadership Team**

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

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

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

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 2024-25
Rachel de Souza	Children's Commissioner	1 March 2021 for a 6-year period to 28 February 2027	12/12
Juliette Cammaerts	Executive Director	11 October 2021	12/12
Andrew Cottrell*	Director of Finance and Resources	10 July 2023 resigned 30 December 2024	8/9
Micon Metcalfe	Corporate Services Contractor	1 September 2024	3/3
	Interim Director of Finance and Resources	1 February 2025 for a fixed period to 31 March 2026	2/2

#### 4.3.7 Senior Management Team

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

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 the Government Financial Reporting Manual.

The CCo's internal controls accord with HM Treasury guidance, 'Managing Public Money' and have been in place for the whole of 2024-25. 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 2024-25, 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 out sourced internal audit provider TIAA) which 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 2024-25 and the following levels of assurance were provided during the year:

- Business Planning – substantial assurance
- Budgetary Control and Financial Reporting - substantial assurance
- Business Continuity Planning - reasonable assurance
- ICT Cyber Security – reasonable assurance

The overall opinion of the Internal Audit provider is that, for the areas reviewed during the year, the CCo has reasonable 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 Counter-Fraud functional standard for a number of years and has been developing processes in relation to the other relevant functional standards in 2024-2025, 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 Finance Manager provides financial management information for SLT, ARC and budget holders and also 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 Commission's website in April 2025.

#### **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 2024-25.

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 40-53.

#### **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 2024-25.

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 2024 and March 2025 CCo received 18 cases (2023-2024: 15) 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 2024-25 will be available to view by 31 October 2025.

#### **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 2024-25**

The key strategic risks during 2024-25 were:

- a) Strategic: failure to operate within the regulatory framework set out for the OCC.
- b) Operational: failure to safeguard children and young people
- c) ICT and Data: weaknesses in information and data security leading to loss of data or cyber security event.

#### **4.3.20 Mitigating controls**

Several steps were taken to mitigate risks including;

- a) careful development, training, supervision and skills need of the HAH team and training of the wider office staff
- b) regular meetings with the external Data Protection Officer, delivery of data protection training to all staff, data protection impact assessment checklists in place, security risk assessed as green by DPO.
- c) an internal audit of cyber risk and recommendations for areas of focus.

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 2024-25. 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.



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

**30 June 2025**



## 4.4. Audited Information: 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 2024-25, on 26 June 2024.

Remuneration Committee attendance				
Name	Date of appointment	Term of appointment	Term end date	Attendance 2024-25
Sue Baldwin (Chair)	July 2022	Three years	June 2025	1/1
Micon Metcalfe	April 2024	Three years	February 2025 *	1/1
Diana Melville	July 2022	Three years	July 2025	1/1
Paul Hewitt	August 2022	Three years	August 2025	1/1
Sara Ace	October 2023	Three years	September 2026	1/1

\* Following appointment as a contractor (contingent labour) role for up to 6 months in September 2024, M Metcalfe no longer attended the remuneration committee as a member. Following appointment to a fixed term contract as Interim Director of Finance and Resources on 1 February 2025 M Metcalfe resigned from the committee.

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 in regard to 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 will be truly representative of all sections of society and that each employee feels respected and able to give 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

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 1.8 days in 2024-25 (3 in 2023-24).

#### 4.4.5 Staff composition

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

	31-Mar-25							31-Mar-24						
	Permanent Staff			Temporary Staff			Total	Permanent Staff			Temporary Staff			Total
Grade Equivalent	Male	Female	Total	Male	Female	Total		Male	Female	Total	Male	Female	Total	
Director	-	2	2	-	1	1	3	1	2	3	-	-	-	3
Grade 6	-	3	3	1		1	4	-	2	2	-	1	1	3
Grade 7	2	4	6		1	1	7	-	4	4	-	2	2	6
Senior Executive Officer	1	7	8	-	-	-	8	3	9	12	-	-	-	12
Higher Executive Officer	-	4	4	-	4	4	8	-	3	3	-	2	2	5
Executive Officer	-	-	-	-	1	1	1	-	1	1	-	1	1	2
Total	3	20	23	1	7	8	31	4	21	25	-	6	6	31

Staff turnover was 35.5% in 2024-25 (34.8% in 2023-24).

#### 4.4.6 Off-payroll engagements

There was one off-payroll engagement of a senior official with significant financial responsibility during the year. The length of the engagement lasted for one month (January 2025). This engagement was exceptional and as a result of the substantive Director of Finance and Resources resigning without a replacement being appointed. During the year two individuals have been deemed senior officials with significant financial responsibility.

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2025, earning **£245** per day or greater:

	2024-25	2023-24
Number of temporary off-payroll workers engaged during the year ended 31 March	2	3
<b>Of which:</b>		
Not subject to off-payroll legislation	2	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	-	-
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 2025, earning £245 per day or greater:

	2024-25	2023-24
Number of existing engagements as at 31 March:	1	1
<b>Of which:</b>		
less than one year at time of reporting	1	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 2024-25 (£0 in 2023-24).

There were a total of two engagements of contingent labour during the year, with total costs of £41k (five engagements totalling £60k in 2023-24).

#### **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.

## Directors' remuneration

Officials	Salary £000		Bonus Payments £000		Pension Benefits £000's ***		Total Salary and Pension Benefits £000	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
<b>Children's Commissioner</b> Rachel de Souza	145-150	135-140	-	-	22**	-	165-170	135-140
<b>Deputy Children's Commissioner</b> Eleanor Lyons Until 10 December 2023	-	70-75 (105-110)*	-	0-5	-	-	-	70-75
<b>Executive Director</b> Juliette Cammaerts	110-115	95-100	0-5	0-5	32	-	140-145	95-100
<b>Director of Finance and Resources</b> Andrew Cottrell Until 30 December 2024	70-75 (95-100)*	60-65 (85-90)*	0-5	-	13**	-	85-90	60-65

Officials	Salary £000's		Bonus Payments £000's		Pension Benefits £000's		Total Salary and Pension Benefits £000's	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
<b>Interim Director of Finance and Resources</b> Micon Metcalfe From 1 February 2025	5-10  <i>(95-100)*</i>	-	-	-	2**	-	10-15	-

Notes:

- No staff received benefits in kind in either 2024-25 or 2023-24.
- \*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, Andrew Cottrell and Micon Metcalfe elected to be members of the Partnership scheme.
- \*\*\* Accrued pension benefits for directors were not included for 2023-24 due to an exceptional delay in the calculation of these figures following the application of the public service pension remedy

## **2024-25 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 2024-25 or 2023-24.

### **4.4.11 Performance awards**

Performance awards for 2024-25 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.

### **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](http://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 at pension age as at 31/03/2025 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/2025	CETV at 31/03/2024	Real increase in CETV
	£000's	£000's	£000's	£000's	£000's
**Juliette Cammaerts <b>Executive Director</b> From 04 October 2014	15-20	2.5-5	204	163	20

- Dame Rachel de Souza, Andrew Cottrell and Micon Metcalfe elected to be members of the Partnership scheme.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their

buying additional pension benefits at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due.

#### **4.4.15 Payments to past directors**

There were no payments made to past directors in either 2024-25, or 2023-24.

#### **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 2024-25 or 2023-24. See 4.4.49 for Civil Service Exit Package.

#### **4.4.17 Fair pay disclosure**

The Highest Paid Director's banded remuneration is £145k to £150k (2023-24: £135k to £140k).

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.

	2024-25		2023-24	
	Total remuneration	Salary component	Total remuneration	Salary component
Band of the highest-paid director's total remuneration (£000's)	145-150	145-150	135-140	135-140
25th percentile pay (£000's)	38,847	37,718	43,300	43,300
Median pay (£000's)	46,857	46,697	47,498	46,748
75th percentile pay (£000's)	63,445	62,316	59,898	58,998
Range of remuneration ('000s)	33-150	33-150	26-140	26-140
25th percentile pay ratio	3.8:1	3.9:1	3.2:1	3.2:1
Median pay ratio	3.1:1	3.1:1	2.9:1	2.9:1
75th percentile pay ratio	2.3:1	2.4:1	2.3:1	2.3:1

The banded remuneration of the highest paid director in 2024-25 was £145,000 to

£150,000 (2023-24, £135,000 to £140,000). This was 3.1 (2023-24, 2.9) times the median remuneration of the workforce, which was £46,857 (2023-24, £47,498).

The increase in the pay ratio is attributable to the change to the spread of grades across the organisation.

In 2024-25 and 2023-24, no employees received remuneration in excess of the highest paid director. FTE remuneration ranged from £33,000 to £150,000 in 2024-25 (2023-24, £26,000 to £140,000).

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.

#### Percentage change disclosures

Percentage change from 2023-24	Salary and allowances	Performance Pay and bonuses
Highest paid director	7.3%	0%
Employees as a whole – average by full time equivalent.	4.8%	72.8%

\*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.

#### 4.4.18 Staff report

Staff costs comprise:

	2024-25			2023-24		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000's	£000's	£000's	£000's	£000's	£000's
Wages and salaries	1,451	174	1,625	1,398	325	1,723
Social security costs	175	14	189	162	29	191
Pension costs	387	34	421	347	65	412
Go	<b>2,013</b>	<b>222</b>	<b>2,235</b>	<b>1,907</b>	<b>419</b>	<b>2,326</b>
Less recovery in respect of outwards secondments	-	-	-	(2)	-	(2)
	<b>2,013</b>	<b>222</b>	<b>2,235</b>	<b>1905</b>	<b>419</b>	<b>2,324</b>

#### 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 2020. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation.

For 2024-25, employers' contributions of £374,167 were payable to the PCSPS (2023-24, £363,754) at the rate of 28.97% 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 2024-25 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 £45,059 were paid to the appointed stakeholder pension provider, Legal and General in 2024-25 (2023-24:

£46,298). 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 2024-25 of £1,522, 0.5% of pensionable pay, (2023-24: £1,665) 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 £3,875 were due to the partnership pension provider at the balance sheet date. (2023-24: £3,957).

No persons retired early on ill-health grounds in 2024-25, or in 2023-24.

#### 4.4.20 Average number of persons employed

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

	2024-25			2023-24		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
Staff numbers	26	3	29	24	7	31

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

There were no exit packages paid in either 2024-25 or 2023-24.

## **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 1.2% in 2024-2025, not including the allocation via the Cabinet Officer for Child Poverty Taskforce (2% in 2023-24).

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

#### **4.5.2 Regularity of expenditure**

There were no losses in aggregate over £300k in either 2024-25 or 2023-24.

There were no special payments in either 2024-25 or 2023-24.

There were no small losses/fruitless payments in either 2024-25 or 2023-24.

There were no significant gifts in either 2024-25 or 2023-24.

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

There were no contingent or remote contingent liabilities in either 2024-25 or 2023-24.



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

**30 June 2025**

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

### **Opinion on financial statements**

I certify that have audited the financial statements of the Children's Commissioner's office for the year ended 31 March 2025 under the Children Act 2004.

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

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the Children's Commissioner's office's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Children Act 2004 and UK adopted International Accounting Standards.

### **Opinion on regularity**

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

### **Basis for opinions**

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

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

### **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.

### **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.

## **Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual ; and
- the information given in the Accountability and Performance Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

## **Matters on which I report by exception**

In the light of the knowledge and understanding of the and its environment obtained in the course of the audit, I have not identified material misstatements in the Accountability and Performance 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.

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

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

- maintaining proper accounting records;

- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for my 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 UK adopted International Accounting Standards;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury's Government Financial Reporting Manual; 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.

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

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

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Children's Commissioner's office's accounting policies.
- inquired of management, 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 expenditure 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.

## **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 and the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and internal audit reports;
- 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

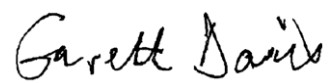
## **Other auditor's responsibilities**

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

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

## **Report**

I have no observations to make on these financial statements.

A handwritten signature in black ink, reading "Gareth Davies". The signature is written in a cursive, flowing style.

**Gareth Davies**

**03 July 2025**

**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 2025

	Note	2024-25 £000	2023-24 £000
Staff costs	6.2	2,235	2,324
Income	6.3	(1)	-
Expenditure	6.4 & 6.5	596	677
<b>Net expenditure for the year</b>		<b>2,830</b>	<b>3,001</b>
<b>Other comprehensive expenditure</b>		-	-
<b>Total other comprehensive expenditure</b>		-	-
<b>Comprehensive net expenditure for the year</b>		<b>2,830</b>	<b>3,001</b>

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

## Statement of financial position

As at 31 March 2025

		2025	2024
	Note	£000	£000
<b>Non-current assets:</b>			
PPE including IFRS16 Right of Use Asset	6.6	-	3
Intangible assets	6.7	47	56
<b>Total non-current assets</b>		<b>47</b>	<b>59</b>
<b>Current assets</b>			
Trade and other receivables	6.8	36	32
Cash and cash equivalents	6.9	127	371
<b>Total current assets</b>		<b>163</b>	<b>403</b>
<b>Total assets</b>		<b>210</b>	<b>462</b>
<b>Current liabilities</b>			
Trade and other payables	6.11	(814)	(792)
<b>Total current liabilities</b>		<b>(814)</b>	<b>(792)</b>
<b>Total assets less current liabilities</b>		<b>(604)</b>	<b>(330)</b>



**Total non-current liabilities**

-

-

**Assets less liabilities**

**(604)**

**(330)**

**Taxpayers' equity:**

General fund

(604)

(330)

**Total taxpayers' equity**

**(604)**

**(330)**



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

**30 June 2025**

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

## Statement of cash flows

For the year ended 31 March 2025

		2025	2024
	Note	£000	£000
<b>Cash flows from operating activities</b>			
Net expenditure for the year	SoCNE	(2,830)	(3,001)
Adjustments for non-cash transactions:			
Depreciation (including Right of Use Asset)		1	2
Amortisation		22	18
Gain on write-off of Right of Use Asset		-	(60)
.....Loss on disposal of furniture and equipment		2	
(Increase) / decrease in receivables	6.8	(4)	(13)
Increase / (decrease) in payables	6.11	22	487
<b>Net cash outflow from operating activities</b>		<b>(2,787)</b>	<b>(2,567)</b>
<b>Cash flows from investing activities</b>			
Purchase of Intangibles	6.7	(13)	(18)
<b>Net cash outflow from investing activities</b>		<b>(13)</b>	<b>(18)</b>
<b>Cash flows from financing activities</b>			
Exchequer supply from sponsor department	SoCTE	2,556	2,695
<b>Net cash inflow from financing activities</b>		<b>2,556</b>	<b>2,695</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(244)</b>	<b>110</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>371</b>	<b>261</b>
<b>Cash and cash equivalents at end of the year</b>		<b>127</b>	<b>371</b>

## Statement of changes in taxpayer's equity

For the year ended 31 March 2025

	Note	General Fund £000
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)
Grant in Aid from sponsor Department		2,556
Comprehensive expenditure for the year		(2,830)
Balance at 31 March 2025		(604)

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

The notes on pages 67 to 77 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 the Children Act 2004, the 2024-25 Government Financial Reporting Manual (FReM) issued by HM Treasury, 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. 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.

#### **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**

In April 2024 a new license agreement was issued by GPA for the office space. This was backdated to be effective from 1<sup>st</sup> 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<sup>st</sup> March 2024.

Based on this legal advice the Right of Use asset for the office space was written off as at 1<sup>st</sup> April 2023, and the license fees are now chargeable directly to the SOCNE. The CCo's current license expired on 31 December 2024 and the CCo is currently accommodated by the Department for Education. The CCo is currently in negotiation to move into offices leased by the GPA in July 2025.

### **6.1.8 Leases**

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.

The Children's Commissioner does not hold any leases.

### **6.1.9 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.

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

IFRS 17 Insurance Contracts (effective for the periods beginning on or after 1 January 2023). The transition date for IFRS 17 was 1 April 2024 with and will be applied by HM Treasury in the FreM from 1 April 2025. 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.

The CCo will review the requirements for the introduction of IFRS 18 Presentation and Disclosure in Financial Statements

### **6.1.11 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.

### **6.1.12 Going concern**

These accounts are produced on a going concern basis. As a non-departmental public body, funding for 2025-26 will be met by DfE as the sponsoring department in the form of budget. CCo has a net liability position as grant in aid is recorded directly in the general fund per the FReM.

The Children's Commissioner holds statutory office holder and has specific duties and powers granted under legislation. 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. It is expected that these duties and powers will continue in the future based on the information received namely that:

- The Commissioner has had confirmation for the Sponsor Department that Grant in Aid Funding for 2025-2026 will be provided at similar levels to 2024-2025.
- The Commissioner has been given assurances that the role of the Commissioner is out of scope of the current review of ALBs/NDPBs.

As such a going concern basis is adopted because there is a clear and absolute expectation that the CCO will be providing services as required until at least the end of July 2026.

## 6.2 Staff costs

	2024-25			2023-24		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	1,451	174	1625	1,398	325	1,723
Social security costs	175	14	189	162	29	191
Pension costs	387	34	421	347	65	412
	<b>2,013</b>	<b>222</b>	<b>2,235</b>	<b>1,907</b>	<b>419</b>	<b>2,326</b>
Less recovery in respect of outwards secondments	-	-	-	(2)	-	(2)
			<b>2,235</b>	<b>1,905</b>	<b>419</b>	<b>2,324</b>

Further details on staff costs can be found in the Remuneration and Staff Report (pages 40 to 53).

## 6.3 Income

	2024-25	2023-24
	£000	£000
Income	1	-
Total	<b>1</b>	<b>-</b>



## 6.4 Expenditure

	2024-25	2023-24
	£000	£000
CCo project costs	30	38
Staff related costs	19	12
Legal and professional fees	3	-
Catering	2	1
Marketing	3	3
IT support	69	49
DPO	10	9
License Fee (Office)	76	294
Rates, Utilities and FM	139	140
Travel and subsistence	24	34
Project travel	71	26
Bank charges and interest	2	1
Auditor remuneration		
- External audit	68	55
- Internal audit	19	18
Other expenditure	37	37
<b>Total</b>	<b>572</b>	<b>717</b>

The external auditors' remuneration for 2024-25 is £67,500. There were no non-audit fees paid to NAO.

## 6.5 Depreciation, amortisation and other non-cash charges

	2024-25	2023-24
	£000	£000
Depreciation	1	2
Amortisation	22	18
Loss on disposal of furniture and equipment	2	-
<b>Gain on disposal Right of Use asset</b>		(60)
<b>Total</b>	<b>25</b>	<b>(40)</b>

## 6.6 Property, Plant and Equipment

	2025			2024		
	Right of Use Asset	Furniture, Fittings & Office Equipment	Total	Right of Use Asset*	Furniture, Fittings & Office Equipment	Total
	£000	£000	£000	£000	£000	£000
<b>Cost or Valuation</b>						
At 1 April	-	9	9	511	9	520
Disposals	-	(6)	(6)	(511)	-	(511)
At 31 March	-	3	3	-	9	9
<b>Depreciation</b>						
At 1 April	-	(6)	(6)	(108)	(4)	(112)
Charge in year	-	(1)	(1)	-	(2)	(2)
Disposals	-	4	4	108	-	108
At 31 March	-	(3)	(3)	-	(6)	(6)
<b>Carrying value at 31 March</b>	-	-	-	-	3	3

## 6.7 Intangible assets

	2025			2024		
	Software	Websites	Total	Software	Websites	Total
	£000	£000	£000	£000	£000	£000
<b>Cost or valuation</b>						
At 1 April	125	54	179	125	36	161
Additions	10	3	13		18	18
<b>At 31 March</b>	<b>135</b>	<b>57</b>	<b>192</b>	<b>125</b>	<b>54</b>	<b>179</b>
<b>Amortisation</b>						
At 1 April	(113)	(10)-	(123)	(105)	-	105
Charged in year	(8)	(14)	(22)	(8)	(10)	(18)
<b>At 31 March</b>	<b>(121)</b>	<b>(24)</b>	<b>(145)</b>	<b>(113)</b>	<b>(10)</b>	<b>(123)</b>
<b>Carrying value at 31 March</b>	<b>14</b>	<b>33</b>	<b>47</b>	<b>12</b>	<b>44</b>	<b>56</b>
<b>Asset financing:</b>						
Owned	14	33	47	12	44	56
<b>Carrying value at 31 March</b>	<b>14</b>	<b>33</b>	<b>47</b>	<b>12</b>	<b>44</b>	<b>56</b>

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

	2025	2024
	£000	£000
<b>Amounts falling due within one year:</b>		
Other receivables	1	-
Prepayments and accrued income	35	32
	<b>36</b>	<b>32</b>

## 6.9 Cash and cash equivalents

	2025	2024
	£000	£000
Balance at 1 April	371	261
Net change in cash and cash equivalent balances	(244)	110
<b>Balance at 31 March</b>	<b>127</b>	<b>371</b>
The following balances are held at:		
<b>Cash at bank and in hand:</b>		
	127	371
<b>Balance at 31 March</b>	<b>127</b>	<b>371</b>
<b>Overdrafts:</b>		
	-	-
<b>Balance at 31 March, net of overdrafts</b>	<b>127</b>	<b>371</b>

## 6.10 Inventories

There were not donations in kind received or distributed in 2024-25 or 2023-24 and the CCO holds no inventories.

## 6.11 Trade and other payables

### Current payables

	2025	2024
	£000	£000
Trade payables	4	23
Tax and social security payables		48
Other payables	33	43
Accruals and deferred income	777	678
<b>Total payables due within one year</b>	<b>814</b>	<b>792</b>

## 6.12 Provisions

There are no provisions in either 2024-25 or 2023-24.

## 6.13 Lease Liabilities

There are no lease liabilities in either 2024-2025 or 2023-2024.

## 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 CCo held a license with the Government Property Agency between 1 April 2024 and 31 December 2024.

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. This has been in relation to the normal course of business.

No senior manager or related party has undertaken any material transactions with the Office in the period to 31 March 2025. 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 same date as the 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.

# Annex A DfE Sustainability reporting

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## Background

The Group has three separate exposures to climate change and sustainability:

- the activities of our corporate estate and operational policy, monitored via the GGCs
- our policy responsibility for the education and children's social care sectors
- our policy responsibility for the education estate, out of scope for GGCs

A refreshed corporate sustainability strategy in 2025 will ensure the Department continues to successfully comply with our obligations as well as being clear on how the Department's staff can support us, so that sustainability is embedded in everything we do.

Minister Morgan has committed to refreshing the sustainability and climate change sector strategy, which will support the aims of the government's Missions and align with existing and emerging departmental and cross-government strategies.

Plans are in development with a vision of supporting brilliant education and care outcomes through an education estate that is safe, sustainable, suitable and sufficiently sized.

We recognise the contribution we can make to help create a sustainable future through education, developing the skills needed for a green economy, supporting our sectors reach net zero targets and furthering our work in sustainable development in our school building programmes. We aspire to lead our organisation and our sectors towards a more sustainable future, as well as being active contributors to cross-government priority outcomes, strategies and programmes.

## Scope of disclosures

This year's disclosures have been prepared in accordance with HMT's TCFD implementation guidance – phase 2, FReM, and the Sustainability Reporting Guidance 2024-25.

Disclosures continue to be made within three separate scopes, reflecting the Department's separate exposures to climate change and sustainability:

- Corporate body – pertaining to the Department itself and our Agencies and NDPBs, including our office estate. Quantified GGC disclosures along with policy statements relating to the Group's own activities.

- Please note that where Non-Departmental Public Bodies (NDPBs) are unable to collect data but occupy Department for Education (DfE) buildings, they have been included under the DfE's sustainability reporting. Where relevant, their disclosures are reflected in the Group disclosures and referenced in the Group Annual Report and Accounts (ARA).
- Education sector strategy – describing our policy aims and activities for the education and children's services system (such as schools) whose activities are not included within the scope of GGC, but for which the Department retains policy responsibility
- Education estate – pertaining to the carbon emissions and adaptation responsibilities from education sector buildings which are equivalent to around one-third of total public sector building emissions, and whose activities are not included within the scope of GGC but for which the Department retains policy responsibility

As required by the reporting guidance, the detailed data in this annex refers to the corporate body GGC responsibilities and the data includes all Group bodies. No exemptions were identified during the year; all Group bodies are in-scope for GGC disclosures. Accordingly, some public bodies in education sectors (for example Ofsted, Ofqual, schools and colleges) are excluded from these GGC disclosures since they are not part of the Department's financial reporting group covered by this ARA.

In accordance with the guidance, all disclosures are for this financial year unless otherwise noted. Departures from this reporting period are explained. The Department is unable to report data from locations where property owners are not obliged to provide it, and some data will be estimated.

The data shows the position for this financial year against a 2017-18 baseline, using data available up to March 2025. Our sustainability performance data is audited internally by Defra environmental analysts.

## **Greening government commitments**

The Department is committed to a number of targets including the mandatory GGCs for reducing energy, water, paper, travel emissions and waste management. These targets were updated during 2021-22 and the current reporting period represents the final year of the current GGC framework, with a new framework due to come into effect during next year.



The Department has been set the following environmental sustainability targets based on the baseline:

- greenhouse gas emissions, achieve a 56% reduction in total emissions (scope 1-3) and a 36% reduction in direct emissions (scope 1)
- water consumption, reduce overall water usage by more than 8%
- waste management, send less than 5% of waste to landfill and ensure at least 70% is recycled

## **Scope**

The data below shows the Group's present position for this year against the baseline (unless otherwise stated).

## **Governance and data validation**

We undertake a stringent monitoring regime in relation to GGC performance management, working closely with GPA as property asset managers, and our Agencies and NDPBs. This is supplemented by periodic audits conducted by GIAA, reported to the Accounting Officer via the Department's finance function. Internal and cross-governance arrangements are also in place for the phases of development and delivery of initiatives set out within the Department's sustainability and climate change strategy. These are regularly reviewed by GIAA.

In addition to the internal governance process, external audits are also undertaken to assure processes and systems including methodologies for recording, analysing, and verifying data, as well as the calculations for quarterly GGC returns. These external validation audits are carried out by Defra's internal GGC audit team.

The majority of this report has been compiled using accurately measured data, verified through internal controls. This includes checking samples of automatically generated meter-reading data with manual meter reads. Where complete data sets have not been available, (for example through lack of detail or due to landlord service charges), internal benchmark figures have been applied based on known parameters and data sets.

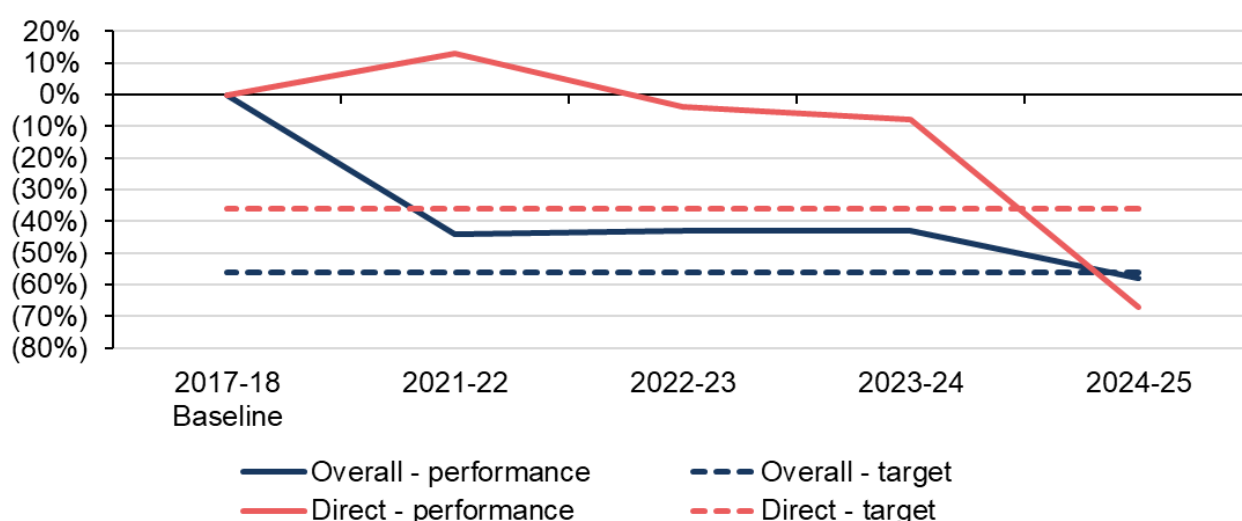
The overall responsibility for sustainability sits with the Department. Internal data validation checks have been carried out by the Department. In order to report the greenhouse gas emissions associated with data such as distance travelled, litres of fuel used or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report can be found in the government environmental impact reporting requirements for business.

The Department for Education reports GHG emissions in line with the Greening Government Commitments and uses DESNZ carbon conversion factors. These methodologies align with the GHG Protocol principles. The reporting boundary includes all departmental operations as defined by the GGC framework. There have been no changes to the basis of reporting this year.

## Summary GGC performance

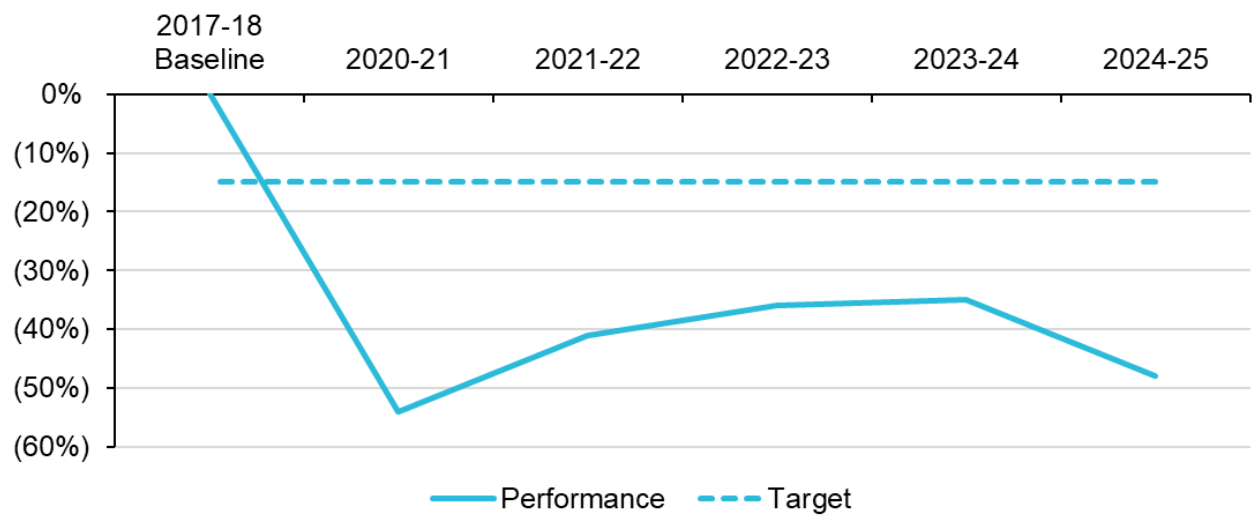
The following figures present summaries of performance against the GGC quantitative targets which largely relate to office estate-based activities (the first target also includes scope 3 business travel emissions). The years between 2017-18 and 2022-23 are not part of the current target. Performance indicators for these years relate to the previous GGC targets.<sup>3</sup> Annual performance is measured against the baseline year and is not a cumulative measure.

**Figure 1: Reduce overall greenhouse gas emissions (tCO<sub>2</sub>e) by 56% and direct emissions (tCO<sub>2</sub>e) by 36%**

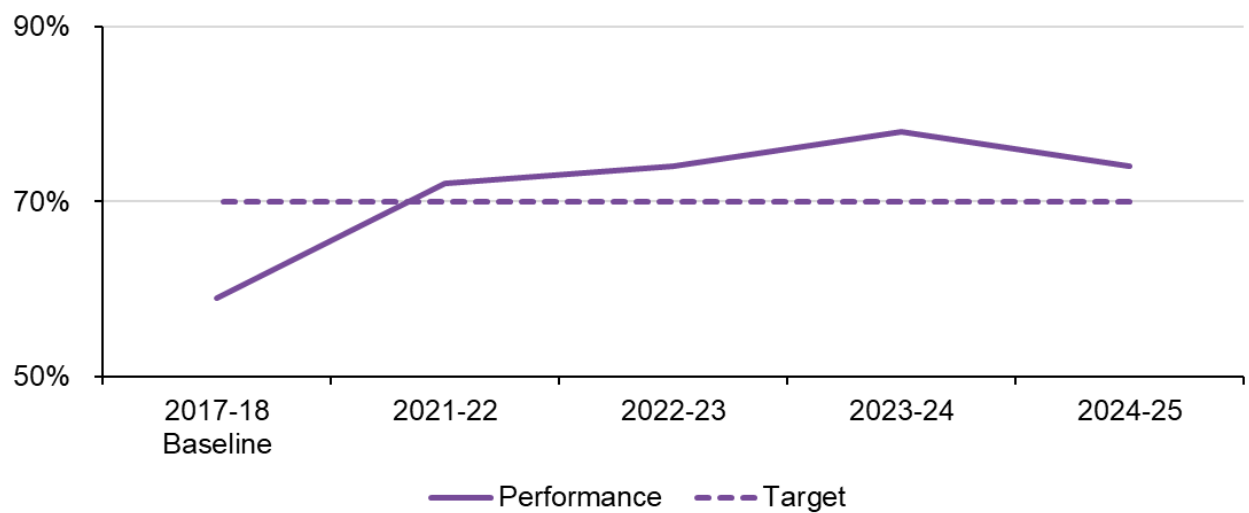


<sup>3</sup> <https://www.gov.uk/government/publications/greening-government-commitments-2016-to-2020>

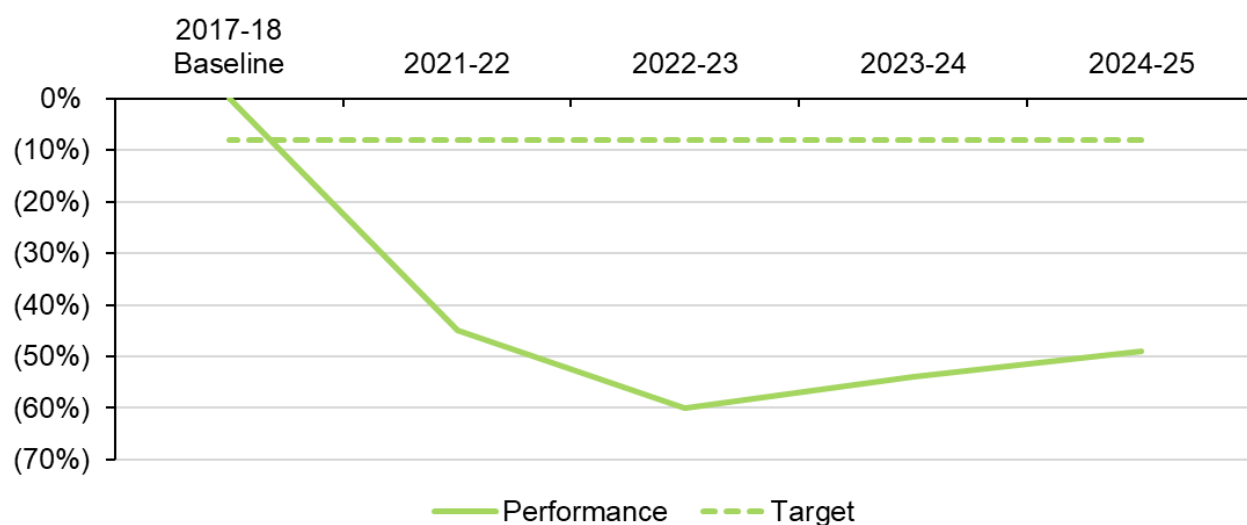
**Figure 2: Reduce the overall amount to waste generated by 15% (tonnes)**



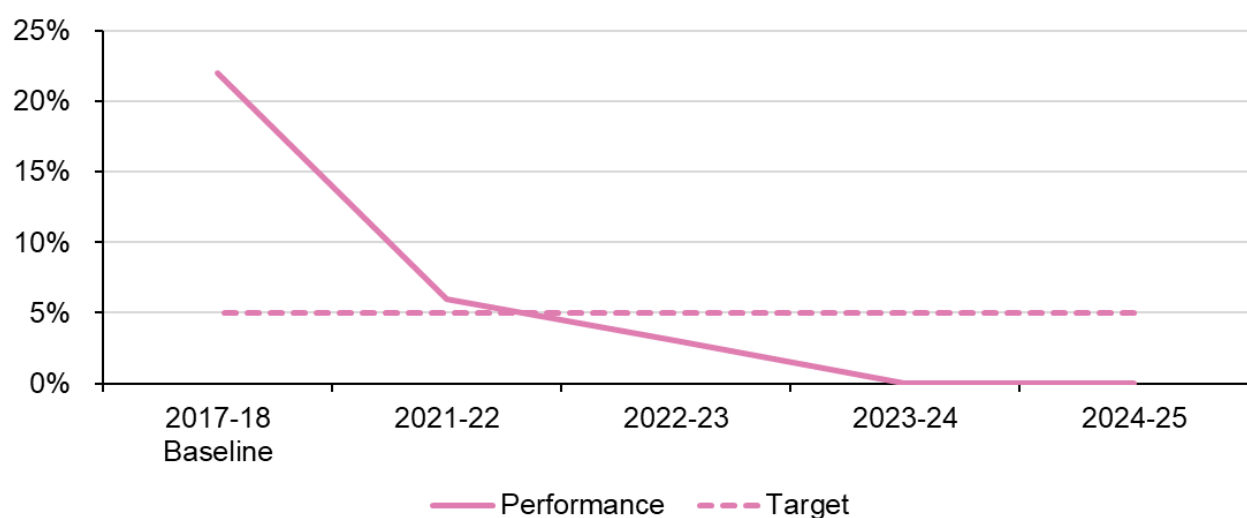
**Figure 3: Increase the proportion of waste which is recycled to at least 70% of overall waste (tonnes)**



**Figure 4: Reduce water consumption (m<sup>3</sup>) by at least 8%**



**Figure 5: Reduce the amount of waste (tonnes) going to landfill to less than 5% of overall waste**



### Achievement against target

This year, the Group has:

- decreased its total in-scope gross GHG emissions (total emissions – Scope 1, 2 & 3) by 58% since the baseline year, against a target reduction of 56%
- decreased its scope 1 gross GHG emissions by 67% since the baseline year, against a target reduction of 36%

**Table 1: Non-financial indicators**

Total gross emissions	Actual performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e
Scope 1	561	1,559	1,602	1,917	2,043	1,702
Scope 2	2,220	2,900	3,142	3,316	3,460	6,132
Scope 3	1,967	2,049	1,725	1,125	461	3,602
<b>Total</b>	<b>4,748</b>	<b>6,508</b>	<b>6,469</b>	<b>6,358</b>	<b>5,964</b>	<b>11,436</b>

### Emission scopes

The emission scopes<sup>4</sup> can be explained as:

- Scope 1 (direct GHG emissions): these occur from sources owned or controlled by an organisation – for example emissions as a result of combustion in boilers owned or controlled by the organisation and emissions from organisation-owned fleet vehicles.
- Scope 2 (energy indirect emissions): these are emissions a body makes indirectly, like when the electricity or energy it buys for heating and cooling buildings, as a result of electricity consumed which is supplied by another party – for example electricity supply in buildings or outstations; also includes other purchased indirect emission sources such as heat, steam and cooling.
- Scope 3 (other indirect GHG emissions): all other emissions which occur as a consequence of activity, but which are not owned or controlled by the accounting entity, this is primarily business travel emissions.

### Group operational activities

**Table 2: Non-financial indicators**

	Actual performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
	KWh	KWh	KWh	KWh	KWh	KWh
Electricity:						
non-renewable	10,345,174	13,391,092	14,612,000	13,989,000	13,708,000	16,708,000
renewable	81,998	38,267	904,000	903,000	615,000	283,000
Gas	2,842,440	8,327,908	8,575,000	10,318,000	11,080,000	8,993,000
Gas oil	-	-	-	-	-	2,000
Steam	344,480	660,298	928,000	899,000	702,000	802,000
Diesel	-	-	-	-	-	13,000
<b>Total</b>	<b>13,614,092</b>	<b>22,417,565</b>	<b>24,920,000</b>	<b>26,109,000</b>	<b>26,105,000</b>	<b>26,801,000</b>

The current year's reduction in renewable electricity is due to changes in procured energy suppliers under the Crown Commercial Service contracts. The reduction in gas is due to the decarbonisation of assets across the Group portfolio.

<sup>4</sup> <https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance>

## Minimising waste and promoting resource efficiency

**Table 3: Non-financial indicators**

	Actual performance					Baseline 2017-18 tonnes
	2024-25 tonnes	2023-24 tonnes	2022-23 tonnes	2021-22 tonnes	2020-21 tonnes	
Hazardous waste	-	-	-	-	-	-
Non-hazardous waste:						
landfill	-	-	13	23	5	146
reused or recycled	245	382	347	311	231	444
composted	32	17	21	18	33	8
ICT waste:						
reused	-	-	-	-	-	-
recycled	unknown	unknown	unknown	29	3	13
Waste incinerated with energy from waste	98	75	6	79	62	127
<b>Total</b>	<b>375</b>	<b>474</b>	<b>467</b>	<b>460</b>	<b>334</b>	<b>738</b>

The volume of waste has decreased by 48% against a targeted reduction of 15% compared to the baseline year. Zero waste was sent to landfill, surpassing the target of sending less than 5% of waste to landfill. Furthermore, 74% of waste was recycled, exceeding the target of recycling over 70% of total waste.

## Water consumption

**Table 4: Non-financial and financial indicators**

	Actual performance					Baseline 2017-18
	2024-25	2023-24	2022-23	2021-22	2020-21	
Total water consumption (m <sup>3</sup> )	36,200	32,772	28,277	22,674	57,324	71,154
Reduction in usage against baseline	49%	54%	60%	68%	19%	N/A

The Group has decreased water use by 49% against a targeted reduction of 8% compared to the baseline year.

## Paper usage

**Table 5: Non-financial and financial indicators**

	Actual performance					Baseline 2017-18
	2024-25	2023-24	2022-23	2021-22	2020-21	
Reams	5,312	7,138	11,816	12,385	12,369	27,250
Reduction in usage against baseline	81%	74%	57%	55%	55%	N/A

The Group has decreased paper use by 81% against a targeted reduction of 50% compared to the baseline year.

## Travel

**Table 6: Non-financial indicators**

	Actual performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
	000s Km	000s Km	000s Km	000s Km	000s Km	000s Km
<b>Distance travelled</b>						
Domestic flights	304	246	430	19	N/A	N/A
International flights:						
short haul	279	189	46	14	N/A	N/A
long haul	695	1,021	430	14	N/A	N/A
Trains	19,938	23,665	11,899	N/A	N/A	N/A
Car fleet	-	-	-	-	-	-
<b>Total</b>	<b>21,216</b>	<b>25,121</b>	<b>12,805</b>	<b>47</b>	<b>N/A</b>	<b>N/A</b>
<b>Emissions</b>	<b>tCO<sub>2</sub>e</b>	<b>tCO<sub>2</sub>e</b>	<b>tCO<sub>2</sub>e</b>	<b>tCO<sub>2</sub>e</b>	<b>tCO<sub>2</sub>e</b>	<b>tCO<sub>2</sub>e</b>
Domestic flights	49	40	56	7	1	130
International flights:						
short haul	30	20	-	7	N/A	N/A
long haul	64	166	66	-	N/A	N/A
Trains	707	838	426	N/A	N/A	N/A
Car fleet	-	-	-	-	-	-
<b>Total</b>	<b>850</b>	<b>1,064</b>	<b>548</b>	<b>14</b>	<b>1</b>	<b>130</b>

The Group does not operate a vehicle fleet. Greenhouse gas emissions (tCO<sub>2</sub>e) figures for last year have been restated.

**Table 7: Non-financial indicators**

	Actual performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
	000s Km	000s Km	000s Km	000s Km	000s Km	000s Km
Economy class	N/A	979	391	27	N/A	N/A
Premium economy class		42	19	-	N/A	N/A
Business class	N/A	189	56	-	N/A	N/A
First class	N/A	-	10	-	N/A	N/A
<b>Total</b>	<b>N/A</b>	<b>1,210</b>	<b>476</b>	<b>27</b>	<b>N/A</b>	<b>N/A</b>

Distance data was only collected from 2021-22. The Group's policy on air travel is to restrict it to instances where overall there is value for money compared to other forms of travel when the full cost of travel and subsistence is assessed.

During this year, the structure and content of the Group's travel data underwent changes. Consequently, it is not currently possible to dis-aggregate travel mileage by travel class for that year as presented in the table above. Efforts are underway to refine our data collection and reporting processes, with the objective of providing travel mileage breakdowns by class next year.

## Consumer single use plastics

Due to data collect challenges within the supply chain the Group is unable to disclose single use plastic data for this reporting period. However, new restrictions introduced in September 2023 by Defra that have eliminated procurement of single use plastics within the catering industry.

### **ICT waste**

The Department continues to utilise technology to reduce our overall environmental impact. Improvements to our video-conferencing facilities, universal adoption of softphones and video calling, all enabled effective hybrid working and have all reduced the need for travel. The Department has commenced work to review the services and systems hosted on its behalf by suppliers of cloud services, seeking to reduce both expenditure and associated carbon emissions. We have contractual agreements in place to ensure that ICT waste is repurposed or recycled, with none sent to landfill.

In the wider education sector, sustainable ICT solutions will be integrated into new build schools as standard via sustainable procurement, design, implementation and management. The Department provides an annual return on the sustainable technology advice and reporting to Defra. By doing so, the Department is helping the government calculate its ICT carbon footprint and demonstrate progress towards embedding sustainable ICT best practice into business operations.

### **Mitigating and adapting to climate change**

The Department's own offices will be adapted to the effects of climate change, the Government Property Agency (GPA) has commissioned a climate risk assessment of the Department's office estate. The findings of this assessment will inform the prioritisation of climate change mitigation and adaptation measures and will contribute to the development of a comprehensive climate risk register. As a tenant of the GPA, the Department will be actively consulted on the outcomes and will support the implementation of recommended actions.

In alignment with Box 2.A of the Greening Government Commitments (GGC), the Department is working towards the following headline and sub-targets:

Headline Target: Reduce overall greenhouse gas emissions and direct emissions from the estate and operations, using a 2017–18 baseline as defined by the Department for Energy Security and Net Zero (DESNZ).

Sub-targets:

Government Fleet Commitment: The Department does not operate a car fleet; therefore, this target is not applicable.

Business Travel: The Department is committed to reducing emissions from domestic business flights by at least 30% from the 2017–18 baseline. While international business travel has been baselined, specific reduction targets are not yet in place. These will be introduced in the forthcoming GGC framework for 2025 to 2030



### **Biodiversity reporting**

As well as the sustainability reporting included here, the Department also reports through the central sustainability reporting undertaken by Defra. All public authorities are subject to the general duty to consider action they can take to conserve and enhance biodiversity and then take that action. We have partnered with GPA to create a nature recovery plan for the Department's office estate. The key drivers of this plan are to enhance biodiversity within the office estate by adapting the landscape and introducing pollinating plants, green walls and insect and bird habitats.

### **Accounting for shared, offset, renewable and sequestered carbon**

The Department does not engage in the purchase or utilisation of carbon credits across its office estate.

### **Reuse Schemes**

The Department for Education office estate does not currently operate a formal office furniture reuse scheme. However, where possible, furniture items are reused or refurbished as part of project renovations and office fit-outs, in line with sustainability best practices.

### **Indirect water use**

The Department for Education (DfE) has assessed its operations and supply chains in line with the sustainability reporting requirements outlined in Chapter 1 of the Government Financial Reporting Manual. Based on this assessment, the DfE does not directly engage in activities that involve significant use of embedded or indirect water.

As a policy and administrative department, the DfE's core functions are primarily office-based and focused on policy development, funding allocation, and oversight of educational institutions. The department does not operate manufacturing, agricultural, or industrial processes that typically involve high levels of embedded water use.

While the DfE procures goods and services that may have embedded water impacts (e.g., IT equipment, office supplies), these are considered minimal and not material to the department's overall environmental footprint. The DfE continues to work with its procurement teams to ensure that sustainability considerations, including water stewardship, are embedded in supplier engagement and contract management processes.

### **Sustainable construction**

All schools and colleges constructed under our control (termed centrally delivered) follow the Department's detailed specification which includes performance standards

on environmental performance and energy. The Department has been successfully delivering good quality, economic and efficient schools for twelve years focusing on simple easy to manage facilities with low running costs. Since 2021, all of the Department's delivered schools are designed to be net zero carbon in operation. As part of our strategy for sustainability and climate change, the Department is committed to net zero carbon in operation for all centrally delivered programmes including the school rebuilding and free school programmes. Projects will be designed to be resilient to climate change under a 2°C global warming scenario and future proofed to a 4°C scenario. Additionally, we are piloting a range of projects to test initiatives such as access to nature, ultra-low carbon construction and wider use of green infrastructure to improve biodiversity. We have developed the UK's first 'biophilic' primary school, which supports school users to connect with nature through the built environment. The project will act as a real time lesson in improving health and wellbeing working in partnership with Derby University to gather evidence on how this impacts the health and wellbeing and sustainable literacy of children and young people.

### **Sustainable procurement**

Where appropriate, our commercial teams have embedded social and environmental sustainability into their work and when utilised, they form part of the tendering process or contractual requirements. At a strategic level, commercial activity has a SCS sponsor on the Corporate Sustainability Board to coordinate activities relating to sustainability and procurement.

Business cases must consider the environmental impacts of their proposal. The type of environmental assessment required differs depending on the expected impacts. All business cases in scope of the legally binding environmental principles duty require completion of an environmental principles assessment. We consider it is best practice to include an assessment even if the policy is out of scope, for legal audit purposes. Only business cases that identify "significant environmental impacts" are required to undertake a fuller environmental appraisal. The supporting guidance states the "purpose of the economic dimension of the business case is to identify the proposal that delivers best public value to society, including wider social and environmental effects".

Our contracts require suppliers to meet the Government Buying Standards on sustainability. In addition, we apply specific Cabinet Office guidance on 'Taking account of carbon reduction plans in the procurement of major government contracts' for all in-scope procurements. We also meet the full requirements of Cabinet Office procurement policy on 'Taking account of social value in the award of contracts'. One of the themes is fighting climate change and that is selected when it is relevant to the subject matter of the contract. Furthermore, in line with policy on Carbon Reduction Contract Schedule, where relevant to the subject matter of the contract and

proportionate to do so, we add a schedule to our contracts which support contract specific decarbonisation objectives.

Commercial staff involved in letting and managing contracts undertake Chartered Institute of Procurement and Supply's ethics e-learning which covers three key pillars of the ethical procurement and supply profession, one of which is environmental procurement. During this year, 98% of commercial delivery staff undertook this training exceeding the target of 90%.

More broadly, sustainability is part of the Department's assessment and validation criteria for suppliers on procurement frameworks within the get help buying for schools service, to support sustainable purchasing of products and services in schools. We also support schools to purchase from procurement frameworks that offer sustainable goods and services via this service, although schools still retain full autonomy in their contracting decisions.

### **Sustainable procurement of food and catering services**

The contracts for onsite office catering are wholly owned by the GPA and food provided in these catering outlets is local and in season, where possible. The catering partners buy food from farming systems that minimise harm to the environment, such as produce certified by LEAF (Linking Environment and Farming), the Soil Association or Marine Stewardship Council. Fairly traded and ethically sourced products are also available. The amount of food of animal origin eaten is being reduced, as livestock farming is one of the most significant contributors to climate change, and caterers ensure that meat, dairy products and eggs purchased are produced to high environmental and animal welfare standards. The amount of palm oil used is also being reduced. More broadly, we will encourage and support education settings to gather data and take action on food waste and to share their evidence-based best practice for sustainable waste prevention and management. We will also work with Defra and the Waste and Resources Action Programme to share resources for schools and children that support food waste prevention.



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