CHILDREN'S COMMISSIONER

Children's Commissioner

Annual Report and Accounts

2025-26

HC 495

Children’s Commissioner

Annual Report and Accounts 2025-26

For the period 1 April 2025 to 31 March 2026

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

1. When I took office as Children's Commissioner, I did so with a singular ambition: to listen to England's children, wherever they were. Over the past five years, I have heard their voices and seen them cut through Westminster debates. I have continued this mission through my penultimate year, and I go into my final year as Children's Commissioner with the same commitment and determination that I started the first. As one young person told me recently, we need to get their voices 'into the cracks' of policy making.

2. Everything in this year's work flows from that foundation. To hear the voices my work requires, I travelled the length and breadth of England, conducting more than 100 visits and events, speaking to children in schools, hospitals, care settings, and custody. I spoke to over 100 children growing up in low-income households, visited secure children's homes, and heard from children remanded into custody, many of whom would never go on to receive a custodial sentence. I want to thank every single child I spoke to this year. Every single one of those conversations changed what I knew, and what I was able to say.

3. I believe that this ambition found significant expression in my *Children's Plan*, a report which defines the work of this last year. The *Children's Plan* sought to be a solution to problems years in the making. When this country embarked upon a generational effort to deliver educational reform, we understood that standards would be at the heart of our work. We understand the importance of high standards, high-quality pedagogy, and clear accountability now. What we lacked was an understanding of the wider factors in children's lives – pastoral care, the professionals working in schools. More than anything, The *Children's Plan* is rooted in a conviction that mere parts of the body of the state acting alone will never be enough.

4. Children's lives do not divide neatly along Departmental lines, and the most vulnerable children – those in custody, in unsafe placements, stuck in hospital beds, growing up in poverty – have always fallen through the gaps between systems that were never designed with them in mind. What my report demanded, above all else, was a new vision for children: one that begins with the child, not with existing state structures. To build that vision, I had to balance two things that

are too rarely held together: the hard architecture of data, and the granular, irreducible reality of individual children's lives. What that process revealed, again and again, was how much we simply did not know: about what children were experiencing, about what they needed, and about how profoundly policy was failing the most vulnerable among them.

5. The consequences of our failures are most sharply shown in the work of my Help at Hand team. My incredible team of advocates dealt with more than 1,100 new referrals this year, a rise of over 20%. Each one of those calls is a child caught between systems that would not bend to meet them: unsafe care placements, immigration issues, or homelessness. Help at Hand is where the Children's Plan's central argument becomes impossible to ignore. These are children whose rights are not being upheld, not because people are wicked, and not even because no one cares, but because state services have not yet been organised around their needs.

6. That same lesson runs through my report into children with long-term hospital stays. It began, as my most important work often does, with a single child: a girl who was medically fit to leave hospital but could not, because health services and children's social care could not agree on what happened next. She was cared for, but without the love that she needed. She was a consequence, in so many ways, of a state that had not asked how many children were in her position. And so, I asked exactly that. When we looked, we found hundreds. This is a key theme across so much of my data collection when I hear that 'we didn't know' – the absence not of knowledge but rather the absence of a system with any reason to look. It is only by looking that we begin to close the distance between what decision-makers assume about children's lives, and what those lives actually contain.

7. Nowhere is that distance more troubling than in the experiences of children who are most at risk of being rendered invisible altogether, the children in illegal children's homes, or the more than 500 children remanded into custody who will not go on to receive a custodial sentence. My Longford Lecture this year focused on exactly this: the criminalisation and adultification of children in care, and the use of custodial remand on children for whom custody is neither just nor necessary. The government's swift response to my recommendations was welcome, but should never have been needed.

8. The rights of children must never be an afterthought, attended to only when an advocate forces them into view. I have been asked, this year, to review education in Young Offender Institutions, to co-chair the expert panel on 0-5 screen time guidance, and to monitor the Government's SEND reforms. I have been delighted to listen to, and represent, England's children across all of these complex matters. It is, I hope, a growing signal that the new vision The Children's Plan calls for – a system that listens to children, and puts them at its centre - is beginning, slowly, to take hold.

9. It is also why my Youth Ambassadors, now in their third cohort, are such a

foundational part of my work. They have sat in meetings with ministers, shaped high-level roundtables, and helped build the Youth Voices Hub and Forum. Alongside my youth advisory groups established with Ofcom, the Government Office for Science, and the DfE's AI team, they represent the clearest answer to what should always be our founding question: not just what do we think that children need, but what do children actually say?

10. To this end, I have ensured that the work of my office is responsive to individual stories and experiences across the year. Responding to concerns around children’s voices not being included in debates around the Assisted Dying Bill, I acted quickly to speak to children and promote their voice, adding their views to a vitally important national debate.

11. I have also looked at children’s experiences of’ nudification apps’ – my report based on children’s experiences helped to shape the response to controversy around X’s AI feature Grok later in the year.

12. Now my attention turns to my final year as Children’s Commissioner. An emerging theme of my work this year has been the intrinsic value of childhood as a state of being, of ensuring that England’s children have the time, space, and resources to simply be children. This will continue. The major focus of my final year will be a final survey for all children in England – the Big Future. At a time where childhood itself is the subject of much concern, and where the Government is considering significant changes to the environment of children’s lives, from social media bans to deep concerns around youth employment, my survey will do what the Children’s Commissioner is charged with doing: ensuring that the experiences and voices of children are front and centre of the national debate, and asking them what kind of world they think children should live in.

13. As our nation faces changes and challenges, I have no doubt that children will have experiences, perspectives, and beliefs that are vital to how we respond to them. There are few issues that impact children that children themselves have no opinion on. They are already thinking, discussing, and imagining a better world. The job of the Children’s Commissioner, and all of us, is to listen.

Dame Rachel de Souza DBE
Children’s Commissioner

29 June 2026

2. What children and young people have told us

Dame Rachel de Souza's youth participation programme continued to be a major focus of work in 2025-26, with a new, final cohort of Youth Ambassadors recruited, the inaugural Festival of Childhood event in April 2025 with a second in May 2026, and plans for a final large-scale survey of all children in England, *The Big Future*.

This work builds on the engagement with children previously carried out, including through *The Big Ask*, the largest survey of children of its kind, the independent Family Review in her second year, and *The Big Ambition* in her third year. Responses to these have shaped and informed all the office's work and projects.

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

- The third cohort of 18 Youth Ambassadors, who were appointed in January 2026 and began the role formally in February 2026, as well as the second cohort of 17 young people who finished their tenure in February 2026.

- 16 young people aged 13 to 18 years recruited to be part of Ofcom's Youth Advisory Group, launching in December 2025. The group meet every six weeks and share their views on what is happening online for children and what needs to change.

- 16 young people aged 13 to 18 years joined the Government Office for Science's Future of Childhood Youth Advisory Group, launching in November 2025. The group meet every four weeks and share their ideas on issues that matter most to them now, and issues that they think will impact children and young people in the future.

- To inform a report on children waiting to leave hospital, the office visited hospitals and a hospice, and spoke to many professionals and to 9 families of children who were non-verbal, had learning disabilities or had acquired brain damage, or who had sadly died. The office was also grateful for advice received on the report's findings and recommendations from five members of the charity Starlight's Young Panel aged 14 to 17.

- 420 children, or adults on their behalf, took part in The Big Conversation, a feature on the Commissioner's website which provides a forum for children to tell the Commissioner about their ambitions, worries and ideas;

- 1,254 new Help at Hand cases of children and young people seeking support, some of whom became case studies in reports, including the Commissioner's report on the criminalisation of children in care, and all of whom contributed intelligence to inform the office's work;

- To inform Department for Education guidance on screen use by under 5s, the office interviewed 32 families who had at least one child aged 0-5, children aged between 3 and 8 years also contributed directly to the research through sessions across the North and South of England, the Commissioner led a joint engagement session with the Schools Minister Olivia Bailey and approximately 50 parents and babies for this work

- To inform work on children's exposure to appearance-changing products online, the office carried out focus groups with 18 young people aged 16 to 18, and surveyed the Commissioner's Youth Voice Forum to help develop polling questions which were then asked of 2,000 children aged 6 to 17, via OnePoll;

- Six children in criminal justice settings were interviewed by the office to inform a report on the use of custodial remand;

- The office interviewed four children and young people who had been victims of serious crimes as children, to inform a response to the Ministry of Justice's consultation on the revised Victims' Code;

- Many professionals working with children and young people have informed the office's work, as part of interviews to inform projects, by joining roundtables to provide advice on report findings and recommendations, and more informally. These include college leaders, special school and Alternative Provision leaders, hospital, hospice and other health stakeholders, and professionals who have referred children to the Prevent programme.

- To inform a guide for parents and carers on managing children's digital lives, the office carried out focus groups of 38 children aged 13- to 18-years-old, and held discussions with 19 members of the Children's Commissioner's Young Ambassadors and Youth SEND Panel aged 15- to 18-years-old, to understand what they wish their parents and carers knew about their online lives.

- The Children's Commissioner's research on child poverty was presented at an event in parliament in November 2025 attended by 50 young people, many of whom spoke alongside ministers and MPs.

- In 2025-26 the office visited all 13 secure children's homes and other secure settings in England, speaking to children and staff about their experiences before entering the setting, their life in the home, their education, and how their needs are being met, and checking their advocacy support, and how their complaints were addressed.

- Hundreds of children plus many parents, carers and professionals were spoken to directly on visits by the Commissioner and office to locations including schools, colleges, hospitals, youth clubs, libraries, museums, theatres, young offenders institutions, children’s homes, reception centres for unaccompanied asylum-seeking children, mental health services, and sexual abuse support services. The wider reach of these visits was greater as the total number of children in these settings was around 12,000.

3. The Performance Report

3.1 The year in summary

This report presents work undertaken during the period 1 April 2025 to 31 March 2026, and its impact on children, particularly those with additional needs. This is the sixth Annual Report since Dame Rachel de Souza took up the role of Children's Commissioner on 1 March 2021, and the fifth 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 2025-26 was engaging youth voice, with a focus on building the Children's Commissioner's participation programme. Through the Commissioner's participation work, the office provides children and young people with opportunities to bring their voices to decision makers in policy making, new legislation and shaping the work of the government – including at the Labour Party Conference in October 2025.

The offices participation work included a second cohort of 17 Youth Ambassadors who have passed on to the Commissioner's third cohort of 18 Youth Ambassadors, appointed in February 2026 after a competitive recruitment round which received 85 applications. They will work with the office until the end of the 2026-27 financial year.

In addition, the Children's Commissioner's SEND Panel, 15 young people who helped to shape our work on special educational needs reform, continued running this year, coming to an end in March 2026. This brought the voices of children with additional needs into our wider work, ensuring policy decisions reflect their experiences. In addition, to further embed children's voices in decision-making the office introduced and recruited three additional youth voice groups in partnership with the Government

Office for Science, Ofcom and Department for Education. We also launched our Youth Voices Forum, for any children and young people aged 13 and above to get involved and share their voices and experiences on the work of the office.

In November 2025, 16 young people aged 14 to 18 years were appointed for the Government Office for Science's Youth Advisory Group after a competitive recruitment round that received over 100 applications. The group is part of the Government Office for Science's Future of Childhood project, and they share their ideas on issues that matter most to them now, and issues that they think will impact children and young people in the future.

In December 2025, 16 young people aged 13 to 18 were appointed for the Youth Advisory Group the office is running for Ofcom, following a recruitment round that received 55 applications. The group share their views on what is happening online for children, and what needs to change and feed into changes.

In June 2026, the office recruited a group of young people aged 16 to 18 were for the AI Youth Advisory Board the office is running for the Department for Education, following a recruitment round. The board gives children and young people a direct say in the Department's work on AI in education.

The office held the Commissioner's second iteration of *Our Future, Our Voice: A Festival of Childhood* in May 2026 at the Science and Industry Museum in Manchester. This brought together children, young people, policymakers, and leaders to discuss issues that matter most to them.

The office continued to develop resources for young people, including The Big Conversation Podcast hosted by the Commissioner's Youth Ambassadors, and launched the Youth Voices Hub on the website, a separate space for young people to find out about the Commissioner's work and what children have to say. The office also launched the Youth Voices Forum, for any children and young people aged 13 and above to share their voices and experiences on the work of the office, including through The Big Conversation survey 'digital post box' on the website and to get involved in consultations run by government departments.

Shaping the media agenda

Between 1 April 2025 and 31 March 2026 there were more than 1,500 pieces of coverage mentioning the Children's Commissioner and her work across print, online and broadcast media, as well as in published podcasts. Combining the available audience reach figures across all recorded mentions in national, regional, international, trade and sector press for 2025-26, there was a total opportunity to see figure in excess of 1.9 billion. This figure represents media outlets' reported reach figures and does not account for multiple exposures, meaning some individuals may have had multiple opportunities to see coverage across different platforms.

The Commissioner has continued to strengthen her position as a leading national voice on children's rights, with sustained and proactive media engagement across a broad range of policy areas.

Online safety and the digital world have been major themes for the Commissioner. The initial findings from her School Census on the mobile phone policies across primary and secondary schools in England generated more than 100 pieces of coverage and going media commentary, with organic mentions of the findings continuing months after the report was first published as the national debate turned from the role of mobile phones in schools to restricting social media access for under 16s.

The Commissioner published research reflecting children's concerns about the rise and impact of so called 'nudification' tools, which use generative AI technology to create deepfake images of real people. The report warned children – especially girls – were already altering their digital behaviour as a means of protecting themselves from falling victim to such crimes. Months later, the issue was trust to public debate over X's AI feature Grok, which was able to create deepfake images with simple request prompts. The office later published a 'What I wish my parents knew' guide for parents and carers, informed by children's online experiences – offering advice, conversation starters and information about the sites, apps and platforms children typically use online.

Over the past year, the office has continued to hear from and reflect children's views across much of its work. Last year, the Terminally Ill Adults (End of Life) Bill gained widespread media and public attention as it passed through parliament, the Commissioner consulted with members of her SEND Panel to hear from young people and reflect their views on what the proposed Bill would mean for them as they turned 18, and the impact it would have on them if family members sought end of life treatment.

Alongside this, the Commissioner has continued to use her data collection powers to shape forward looking policy discussions. Analysis linked to the School Census set out a clear vision for widening and improving the support for children with additional needs, including special educational needs and disabilities, helping to inform the debate around Education, Health and Care Plan reforms ahead of the government's forthcoming Schools White Paper.

The office's owned digital channels and its website rebranded and relaunched in 2023, and social media accounts on X, LinkedIn and Instagram received steady impressions and engagement month on month, peaking in November with 161,963 impressions and 3,199 engagements, compared to a monthly average of 108,758 impressions and 2,349 engagements. This year the office hit over 100,000 followers across our social platforms and top performing content included its tweet supporting Baroness Berger's amendment to the Terminally Ill Adults (End of Life) Bill (28,641 impressions) and full statement (15,148 impressions), Schools White Paper coverage (16,596 impressions), 'Children waiting to leave hospital' report (16,332 impressions), 'A healthy influence?'

report (14,243 impressions), and ‘Children living in illegal children’s homes’ report with (12,471 impressions). The Children’s Commissioner’s website received steady traffic, page views and both active and new users month on month with a peak in January 2026, with 87K website users (78K new users) and 218K page views compared to the monthly average of 35K website users (32K new users) and 94K page views.

Influence in policy and research

The Children’s Commissioner maintained a strong presence in Parliament, with 233 mentions in 2025-26, 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 22 reports, and published 211 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, ten 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 at Hand

The Children’s Commissioner has a statutory duty, set out in section 8A of the Children Act 2004, to promote and protect the rights of all children, with particular regard to those 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. Under section 2D of the Act, the Children’s Commissioner may intervene on behalf of these children to provide advice, assistance, and representation. This responsibility is delivered through the Commissioner’s *Help at Hand* (HAH) service.

Help at Hand is a team of three Child Rights Advisers who provide support to children within the Children’s Commissioner’s remit. Children and young people can make contact via phone, email, or the Children’s Commissioner’s Office website. The assistance offered ranges from general information and advice about children’s entitlements to active intervention and representation where children’s rights are not being upheld.

The team works with 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.

Help at Hand seeks to resolve issues collaboratively with those responsible for children's care and wellbeing, and most local authorities and services respond positively to concerns raised. Where resolution cannot be reached, cases are escalated and, if necessary, the Children's Commissioner writes directly to senior leaders to request action. Advisers are able to resolve, or partially resolve, the majority of cases in which they make representations.

In the past year, Help at Hand opened 1,254 inquiries, representing a significant increase in demand for the service (Help at Hand had 1,109 inquiries in the same period last year). Since 1 April 2025, the team has been using a new case management system, which has helped to save time and manage the increased workload more effectively.

Help at Hand published its own annual report in December, setting out data on who contacted the service, the nature of inquiries received, and overall volumes between 1 September 2024 and 30 August 2025. The Children's Commissioner plans to publish a further report in winter 2025.

During the last year, Help at Hand led visits to all secure children's homes in England to ensure that children in these settings are aware of the service. This followed findings from the 2022 review, in which children in secure settings told the Commissioner they wanted to hear about the service in person. The team also visited new accommodation for children who have recently arrived in the UK on small boats and are awaiting placement through the National Transfer Scheme.

Help at Hand continues to use the experiences shared by children and young people to inform the broader work of the Children's Commissioner's Office. This insight has contributed to policy reports published this year, including work on children living in illegal children's homes—an issue that regrettably arises frequently in the service's casework.

3.2 The Children's Commissioner's Pillars

3.2.1 Education

This year, the Children's Commissioner has continued her work to ensure that English education serves the needs of the nation's children and respects their rights, conducting in-depth research and policy work across a range of educational areas.

The capstone document of the previous year is *The Children's Plan: The Children's Commissioner's School Census,* a landmark report that used the data collection powers of the role on schools for the first ever time. This collected data has shown the extent of schools' knowledge of their pupil's lives, and proposed a new vision for England's SEND system ahead of proposed Department for Education reforms. This report was cited in White Paper development period as an essential contribution, referred to at sector conferences as ‘one of the few documents that I have read that sets out an alternative system to how EHCPs might work’ and was cited in the White Paper document.

The Commissioner’s publication of a new vision for the SEND system not only influenced the White Paper, but resulted in the final document referring to the Children’s Commissioner having an oversight role of the new SEND system: *There will also be a new remit for the Children’s Commissioner to provide oversight and scrutiny of SEND reform implementation. This will include monitoring the progress and effectiveness of SEND reforms for all children, with a particular focus on children in care, children in need, children not in school, including those who have been excluded, intersectionality and those facing multiple disadvantages. The Children’s Commissioner will report publicly at regular intervals on the progress of reforms, including identifying, gaps, risks, and unintended consequences as well as areas of strength or good practice that we should build on.* The Commissioner will continue to work with the DfE to clarify and deliver on this role.

The data gathered as part of the Children’s Commissioner’s School Census also led to the publication of two further reports. One, on colleges, is covered in the Jobs and Skills section of this Report. The other, on Special and Alternative Provision (AP) settings, again shone a new light on these crucial educational environments, looking at what they know about their pupils and the roles and resources that these settings use to meet pupil’s needs.

The data gathered has also been essential for the active and ongoing debate around mobile phone use in schools. The briefing published by the Commissioner on the number and percentage of schools that restrict phone use in some way is a frequently cited statistic in the public debate around the issue, and has provided a benchmark for the extent of mobile phone restrictions in schools.

The Children’s Commissioner has continued her work across two key areas of interest over the last year: attendance and AP. On AP, she has followed up on previous publications around the need to reform the AP system. The Commissioner published *Register, Regulate and Raise Standards,* a report that draws on both desk research of DfE data and the Commissioner’s conversations with children and young people who have been, or are, educated in AP settings, using her powers of entry to speak to children and young people across England. The Commissioner continues to ensure that school attendance is a priority for everyone who works with children – school attendance is a protective factor in children’s lives, and vital to them going on to understand themselves and the world around them and achieve a good job. The Commissioner has drawn attention to the issue throughout the year, including through a series of blogs on attendance data.

3.2.2 Family

One of the most pressing challenges facing families is manging their children's use of screens. This year, the Children's Commissioner worked with Russell Viner, former Chief Scientific Advisor to the Department for Education, to co-chair a research panel on early years screen time guidance for children. This work resulted in the publication of new guidance for parents regarding screen time, which received considerable attention in the media. The Commissioner and her staff contributed by conducting desk research, working with DfE staff, and conducting qualitative research with children and their families to explore their views on screen time. Quotations from this work are included in the screen time guidance publication.

The office was also commissioned to hear from children growing up in low-income families as part of the Child Poverty Unit's work exploring children's experiences of living in poverty, with the Commissioner ensuring these voices were reflected clearly in the national debate around the two-child limit and wider measures to tackle child poverty. The government later set out plans to abolish the two-child limit policy in the 2025 Budget.

3.2.3 Community

Offline

The Children's Commissioner has continued to advocate for those children in contact with the youth justice system. In November 2025 she published her report on children who are remanded to custody, showing that 441 children who were locked up in custody awaiting their hearing did not end up receiving a custodial sentence. Another 168 children had their case dismissed altogether. The report set out clear recommendations for ensuring that there are alternative forms of accommodation for these children, so that no child ends up in custody when they could safely be elsewhere. The government has since committed to reducing the number of children on custodial remand by investing in other forms of remand accommodation.

The office also published work on the over criminalisation of children in care, revealing how children in care are more like to be in trouble with the police for the kind of offences – such as damage to property – that would be dealt with without police involvement in family homes. The government responded to the report by committing to renew the protocol on reducing the criminalisation of children in care, and the office has continued to work closely with the Ministry of Justice on this work.

Online

The Children's Commissioner has continued to work on online safety across a range of areas, both by making representations regarding children's views to ministers and policymakers and by conducting research.

As a statutory consultee of the Online Safety Act, the Children's Commissioner continues to work to ensure that England's children can be safe online.

The Commissioner published 'What I Wish My Parents Knew', a report that drew on qualitative research conducted by her staff to ask older children what they wished their parents had known about their online lives when they were younger, in order to shape parental practice and knowledge about the online world.

The Commissioner continued to report on the nature and impact of young people's exposure to pornographic content online, publishing *Sex is kind of broken now,* her second report on this topic. The names of these reports are taken from quotations from children themselves, reflecting the child-centric nature of the research. This report found that it is normal for children and young people to be exposed to online pornography: among children who have seen online pornography, the average age a child first sees this is 13. Most (70%) of survey respondents had seen pornography online, up from 64% in the first report in 2023, with boys (73%) were more likely than girls (65%) to report seeing online pornography. With regard to the Commissioner's duty towards vulnerable children, this report additionally found that a larger proportion of children with Special Educational Needs (SEN) (76%) had seen pornography in comparison to those without SEN (69%).

3.2.4 Children's Social Care

Over the past year, the Children's Commissioner's office has driven forward major reforms in children's social care, ensuring that 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.

This year, as we saw the Children's Wellbeing and Schools Bill move through parliament, the Commissioner engaged members of parliament and peers of the House of Lords through direct engagement and our published *Briefing for Peers on the Children's Wellbeing and Schools Bill* to influence the Bill in going further to ensure a Single Unique Identifier is introduced for children, and to end the use of illegal children's homes.

The Commissioner's work on illegal children's homes continued through the publication of *Children Living in Illegal Homes* in January 2026. The report found that 669 were living in illegal homes in September 2025, which were wholly inappropriate in meeting their needs, including children living in caravans and holiday parks. The report called on the DfE, DHSC and the MoJ to jointly fund more appropriate homes for children. The Commissioner continues to take every opportunity to shine a light on this issue.

In October 2025, the Commissioner published her landmark care report *The Children's*

Plan: Vision for Care. This comprehensive examination of the current children's social care system highlighted major issues with the quality of services, with almost a third (32%) of local authority children's services judged 'Requires Improvement to be good' or were 'Inadequate' at their last inspection. A crucial recommendation from the report, that sibling relationships should be better protected, will soon be set on a statutory footing when the Children's Wellbeing and Schools Bill passes into law.

The office's work on Deprivation of Liberty Safeguards (DoLS) has been a major milestone. This project allowed us to advocate for stronger safeguards for children placed in restrictive settings. As a result, we will soon see legislation pass which introduces a new type of Section 25 accommodation for children who need the most support, allowing them to be cared for in specialist environments which are appropriate to their needs and can provide therapeutic support to give them a better future.

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 had an average of 3,566 page views per month and attracted an average of 2,019 active users (equivalent to 6% of total users to the whole CCo site), social media channels with a combined following of more than 3,600, and an award-winning podcast series of 23 episodes which has been listened to 18,400 times, with more than 3,000 listens happening 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. IMO content continues to be popular with the benefit of evergreen content that positions IMO as a lasting resource for the care experienced community of children and young people to access.

3.2.5 Health

This year the Children's Commissioner's office has conducted landmark research into children's health services and pushed forward key changes in Government guidance and policy development.

The office published, for the first time, data on how long children are spending in hospital, finding over a generation of children, 240,000 children, spent three weeks or more in hospital, 34,000 spent over three months and 1,300 children spent over a year. Alongside this, the office conducted extensive research into the barriers children with complex medical needs, and social, emotional and mental health needs are facing to be discharged from hospital.

Continuing its scrutiny of the provision and funding of children's mental health services (CYPMHS), the office published its report on children's waiting times for support – with a spotlight on children in crisis. The Commissioner found that while waiting times have held steady, children are waiting longer for two direct contacts – a median of over six weeks (45 days) or a mean of over four months (128 days). Children who were yet to get support by the end of 2023-24 waited on average nearly six months for treatment to begin, with almost a third of these children waiting over a year.

The Commissioner also published a briefing and held a parliamentary drop in to push for amendments to the Mental Health Bill, as it passed through the House of Lords, to put law in place to ensure children can be visited by their family, and have family involved in their care when appropriate. This will be key to the Mental Health Act Code of Practice now being developed by the Department of Health and Social Care.

To push for the safety of young people between 18 and 25 in the implementation of the Terminally Ill Adults (End of Life) Bill, the Commissioner gave evidence to the Lords Select Committee, to call for a raised minimum age of 25.

Another focus of the last year was the effects of appearance-focused products on children. This piece of work demonstrated some of the products children are being exposed to online, how dangerous some of these products are, and how this is negatively affecting their self-esteem. This evidence is crucial as the government considers the direction and shape of any future restrictions of children's access to social media, and ensures children's voice is part of the evidence.

In addition, in the lead up to Awaab's Law Guidance being published, the office successfully called for changes to ensure that the risk of child falls from broken windows was included as an Emergency Hazard example.

3.2.6 Jobs and Skills

The Children's Commissioner continues to work on jobs and skills. She published the findings on colleges from her School and College Census, which found that, despite funding pressures, most colleges are stepping in to provide mental health and wellbeing support as young people face difficulties accessing support from local services. Leaders reported significant concerns about access to CAMHS (79% citing this among their top concerns) and the wider funding of children's services (60%). Seventy per cent of college leaders listed their own funding as a top concern, compared to 51% of secondary school leaders, and almost all college leaders reported that insufficient funding limits their ability to provide additional support.

The office engaged with the work of the Millburn Review and the number of young people not in education, employment or training (NEET). As part of her findings on the findings of her colleges report, the Commissioner raised concerns about the underestimation of these figures, due to young people registered in college but with poor attendance, an issue which she will continue to explore into the next year.

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 is about engagement, accessibility, and ensuring every child feels heard.

The office held the Commissioner's second iteration of *Our Future, Our Voice: A Festival of Childhood* in May 2026 at the Science and Industry Museum in Manchester. This brought together children, young people, policymakers, and leaders to discuss issues that matter most to them. The festival served as a call to action for decision-makers to listen to and act on what young people say and highlighted best practices in engaging with children, ensuring that young people's voices are central to policy discussions.

The office continued the Commissioner's Youth Ambassadors programme with the second cohort of 17 Ambassadors chosen in January 2025 handing over to the third cohort of 18 chosen in January 2026. These Ambassadors were selected from across England to represent their peers and amplify the voices of young people whilst informing the work of the office. They 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.

This year saw the conclusion of the Children's Commissioner's SEND Panel of 15 young people who helped to shape the office's work on special educational needs reform, and to bring the voices of children with additional needs into our wider work, to ensure that policy decisions reflect their experiences. In addition, to further embed children's voices in decision-making the office recruited two additional youth voice groups in partnership with Ofcom and the Government Office for Science.

The office continued to develop resources for young people and share child friendly versions of key reports, to share this widely, the office launched the Youth Voices Hub on the website, a separate space for young people to find out about the Commissioner's work and what children have to say about the topics children and young people care about. The office also launched the Commissioner's Youth Voices Forum, for any children and young people aged 13 and above to share their voices and experiences on the work of the office, including through The Big Conversation survey ‘digital post box’ on the website and can get involved in consultations run by government departments.

The office continued to grow the Commissioner’s podcast, The Big Conversation, hosted by the Youth Ambassadors. This 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. Episodes this year included conversations with Dr Martin Griffith, Trauma Surgeon & Clinical Director Violence Reduction ‘Children are attacking children' about knife crime and youth violence and Lord Nash and Fabio D'Andrea about the potential social media ban for under 16s ‘Growing up online: The good, the bad and the potential ban’.

It is a challenging time to grow up, and the Commissioner has published a number of resources to help children and the adults around them to understand life events and international challenges such as the conflict in the Middle East. The Commissioner wrote a letter which is sent to all separating parents which advocates for children and offers guidance to help families navigate change.

Children’s rights and well-being are global issues, and the office continued its global citizen work over the last year to learn from international best practice. This included examining alternate models for education and care from Canada, the USA, France and Italy to inform policy recommendations in England. We continued to regularly work with the offices of the Children’s Commissioners of Scotland, Northern Ireland and Wales and proactively shared research with our British and Irish Network of Ombudsman and Children’s Commissioners (BINOCC) on matters that affect children across the UK.

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, 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, the Ministry of Housing, Communities and Local Government, NHS England, the National Police Chief’s Council, the Youth Custody Service, Ofsted, and Ofcom.

- Giving formal evidence to parliamentary committees and inquiries including the Joint Human Rights Committee, the Children’s Wellbeing and Schools Bil Committee, the Terminally Ill Adults Bill Committee, the Lords Public Services Committee, and the Education and Work and Pensions Committees' inquiry into the Child Poverty Strategy.

- 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, the Crime and Policing Bill, and the impact of assisted dying legislation on children.

- A briefing event in Parliament for cross-party MPs on *The Children's Plan*, to present the findings and recommendations in relation to the Schools White Paper. This built on last year's work to influence Parliament, incorporating children's voices into House of Lords debates on government bills.

- Publishing briefings for MPs and peers on a number of bills including the Crime and Policing Bill, Terminally Ill Adults (End of Life) Bill and the Children's Wellbeing and Schools Bill.

- An event in Parliament to discuss the Children's Commissioner's contribution to the Child Poverty Strategy, with attendance from Minister Bailey, the Education Select Committee Chair, Helen Hayes, and a number of cross-party MPs

- An event to launch The Children's Plan, the Children's Commissioner's formal contribution to the Schools White Paper, with attendance from the Secretary of State for Education, the Mayor of Greater Manchester, Baroness Cass, and a number of prominent education stakeholders.

- Engaging with All Party Parliamentary Groups (APPGs) and member interest groups.

- To inform its work, CCo has continued to establish 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 at the annual conference in Bucharest.

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 GPA have not provided the sustainability information in respect of 64 Victoria Street and data in respect of Sanctuary Building, which we occupied until July 2025, is reported in the DfE's sustainability report.

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 2025-26 was delivered within these controls.

3.5.2 The financial statements for the year to 31 March 2026 are set out on page 61 onwards. The notes contained within these accounts also form an integral part of the accounts. In 2025-26 the total budget allocation was £3,120k comprising £3,030k revenue and £90k capital (24-25, £3,102k comprising £2,922k revenue and £90k capital). The revenue budgets for 2025-26 were further divided into £3,010k cash and £20k non-cash depreciation allocations (2024-25, £2,992k cash and £20k non- cash depreciation budget). Note that only drawn-down cash funds are shown in the SoCTE (Statement of Comprehensive Taxpayers' Equity). In 2025-26 the net total expenditure was £3,046k of which £3,031k revenue and £15k capital (£2,857k in 2025-26: £2,844k revenue and £13k 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 2025-26 financial statements was £71,500 (£67,650 for 2024-25).

Dame Rachel de Souza DBE
Children's Commissioner

29 June 2026

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 2025-26.

- **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.

- **The Delivery Team**

  The Delivery Team 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 29-38.

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 (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 2025-26 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

4.1.6 Donations

In 2025-26 there were no political donations made to, or from, the CCo (none in 2024-25).

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

4.2.1 Under the Children Act 2004, Schedule 1, paragraph 8, the Children's Commissioner must prepare for each financial year a statement of accounts. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of Children's Commissioner and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- 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 Children's Commissioner as Accounting Officer of the CCo. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the CCo's assets, are set out in Managing Public Money published by HM Treasury.

4.2.4 The Commissioner, confirms that:

- I have taken all the steps that I ought to make myself aware of any relevant audit information ;
- I have taken all the steps that I ought to establish that the CCo's auditors are aware of that information;
- so far as I'm aware, there is no relevant audit information of which the auditors is unaware;

- 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 3 times during 2025-26 on 26 June 2025, 26 November

2025, and 25 February 2026 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 2026.

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 (childrenscommissioner.gov.uk) .

Advisory Board attendance 2025-2026				
Name	**Date of appointment**	**Term of appointment**	**Term end date**	**Attendance 2025-26**
Nick Bent	June 2023	Three years	May 2026	3/3
Natasha Porter	July 2024	Three years	July 2027	3/3
Ann Mroz	May 2025	Three years	April 2028	3/3
Paul Hewitt	May 2025	Three years	May 2028	3/3
Dal Babu	April 2023	Three years	March 2026	3/3
Douglas Hargreaves	April 2023	Three years	March 2026	2/3
Jon Yates	September 2024	Three years	September 2027	1/3
Ndidi Okezie	June 2025	Three years	June 2028	2/3
Tim Bowman	June 2025	Three years	June 2028	3/3
Ian Burchett	June 2025	Three years	June 2025	2/3

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 2025-26, 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 2025-26, the Committee provided assurance to the CCo that it has discharged its role and responsibilities in full in 2025-26. This Committee noted that improvements continue to be made in business planning, risk management and financial controls.

ARC met four times during 2025-26: on 26 June 2025, 25 September 2025, 26 November 2025 and 25 February 2026.

Audit and Risk Committee attendance 2025-26				
Name	**Date of appointment**	**Term of appointment**	**Term end date**	**Attendance 2025-26**
Sue Baldwin (Chair)	Re-appointed June 2025	Three years	June 2028	4/4
Diana Melville	Re-appointed June 2025	Three years	June 2028	3/4
Paul Hewitt	Re-appointed June 2025	Three years	June 2028	3/4
Sara Ace	October 2023	Three years	September 2026	4/4

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 2025-2026			
Name	**Position**	**Date of appointment**	**Attendance 2025-26**
Rachel de Souza	Children's Commissioner	1 March 2021 for a 6-year period to 28 February 2027	11/11
Juliette Cammaerts	Executive Director	11 October 2021 resigned 6 March 2026	11/11
Joe Lane	Executive Director	1 March 2026 for a fixed period to 31 March 2027	1/1
Micon Metcalfe	Interim Director of Finance and Resources	1 February 2025	11/11

4.3.7 Delivery Team

The Delivery Team attended by directors and deputy directors, meets weekly to ensure projects are delivered against strategic priorities, the Business Plan and to progress delegated operational issues.

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 2025-26. 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 2025-26, 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 outsourced 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 2025-26 and the following levels of assurance were provided during the year:

- Risk Management Framework – substantial assurance
- ICT Data Security – reasonable assurance
- Health and Safety – limited 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. The delivery team meets regularly as an operational group in order to review delivery of all projects and escalates matters of concern to the SLT. The delivery group 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 2025-2026, 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 2025-26.

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 39-52.

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 2025-26.

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 2025 and March 2026 CCo received 17 cases (2024-2025: 18) 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 2025-26 will be available to view by 31 October 2026.

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 2025-26

The key strategic risks during 2025-26 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.
d) Health and Safety risks: in particular following a move to a new office location.

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.
d) an internal audit of Health and Safety and a plan for implementation of improvements.

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 2025-26. 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

29 June 2026

4.4. Remuneration and Staff Report

4.4.1 Senior team members' remuneration policy

CCo has a Remuneration Committee (RC) to provide scrutiny and challenge on pay and reward. They also ensure good corporate governance as part of the performance management system. The RC is made up of the ARC membership. The RC met on one occasion during 2025-26, on 26 June 2025.

Remuneration Committee attendance				
Name	**Date of appointment**	**Term of appointment**	**Term end date**	**Attendance 2025-26**
Sue Baldwin (Chair)	June 2025	Three years	June 2028	1/1
Diana Melville	June 2025	Three years	June 2028	1/1
Paul Hewitt	June 2025	Three years	June 2028	1/1
Sara Ace	October 2023	Three years	September 2026	1/1

The Commissioner is required to submit a pay remit proposal on an annual basis for approval to DfE. The CCo closely follows 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 then 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 – (unaudited)

The average number of working days lost per FTE was 1.3 days in 2025-26 (1.8 in 2024-25).

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-26							**31-Mar-25**						
	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	1	1	2	-	1	1	**3**	-	2	2	-	1	1	**3**
Grade 6	-	3	3	-	-	-	**3**	-	3	3	1		1	**4**
Grade 7	1	4	5		-	-	**5**	2	4	6		1	1	**7**
Senior Executive Officer	2	6	8	-	-	-	**8**	1	7	8	-	-	-	**8**
Higher Executive Officer	-	6	6	-	3	3	**9**	-	4	4	-	4	4	**8**
Executive Officer	-	-	-	-	1	1	**1**	-	-	-	-	1	1	**1**
Total	**4**	**20**	**24**	**-**	**5**	**5**	**29**	**3**	**20**	**23**	**1**	**7**	**8**	**31**

Staff turnover was 27.6% in 2025-26 (35.5% in 2024-25) – (unaudited).

4.4.6 Off-payroll engagements – (unaudited)

There were no (2024-25: 1) engagements of board members or senior official with with significant financial responsibility during the year.

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning ***£245*** per day or greater:

	2025-26	2024-25
Number of temporary off-payroll workers engaged during the year ended 31 March	1	2
Of which:		
Not subject to off-payroll legislation	1	2
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 2026, earning £245 per day or greater:

	2025-26	2024-25
Number of existing engagements as at 31 March:	-	1
Of which:		
less than one year at time of reporting	-	1
between one and two years at time of reporting	-	-
between two and three years at time of reporting	-	-
between three and four years at time of reporting	-	-
four or more years at time of reporting	-	-

4.4.7 Consultancy spend – (unaudited)

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 2025-26 (£0 in 2024-25).

There was a total one engagement of contingent labour during the year, with total costs of £8k (two engagements totalling £41k in 2024-25).

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 – Audited Information

Officials	Salary £000		Bonus Payments £000		Pension Benefits £000's ***		Total Salary and Pension Benefits £000	
	2025-26	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Children's Commissioner Rachel de Souza	150-155	145-150	**-**	-	25**	22**	175-180	165-170
Interim Director of Finance and Resources (0.6FTE) Micon Metcalfe	55-60 *(95-100)**	5-10 *(95-100)*	-	-	11**	2**	70-75	10-15
Executive Director Joseph Lane From 1 March 2026	5-10 *(105-110)**	-	-	-	1**	-	5-10	-
Executive Director Juliette Cammaerts Until 6 March 2026	110-115 *(110-115)**	110-115	0 -5	0-5	32	32	140-145	140-145

Notes:

- No staff received benefits in kind in either 2025-26 or 2024-25.
- *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, Micon Metcalfe and Joseph Lane elected to be members of the Partnership pension scheme. Juliette Cammaerts was a member of the Civil Service Pension Scheme

2025-26 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 2025-26 or 2024-25.

4.4.11 Performance awards

Performance awards for 2025-26 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

4.4.14 Cash equivalent transfer values - audited

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 06/03/2026 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/2026	CETV at 31/03/2025	Real increase in CETV
	£000's	£000's	£000's	£000's	£000's
Juliette Cammaerts **Executive Director From 04 October 2014 to 6 March 2026	20-25	2.5-5	238	204	20

- Dame Rachel de Souza, Micon Metcalfe and Joseph Lane 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 - (Audited information)

There were no payments made to past directors in either 2025-26, or 2024-25.

4.4.16 Compensation on early retirement or for loss of office – (Audited information)

No members of staff received compensation for early retirement or loss of office in 2025-26 or 2024-25. See 4.4.49 for Civil Service Exit Package.

4.4.17 Fair pay disclosure – (Audited Information)

The Highest Paid Director's banded remuneration is £150k to £155k (2024-25: £145k to £150k).

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.

	2025-26		2024-25	
	Total remuneration	Salary component	Total remuneration	Salary component
Band of the highest-paid director's total remuneration (£000's)	150-155	150-155	145-150	145-150
25th percentile pay (£000's)	41,358	40,132	38,847	37,718
Median pay (£000's)	49,072	48,379	46,857	46,697
75th percentile pay (£000's)	66,337	65,110	63,445	62,316
Range of remuneration ('000s)	35-155	35-155	33-150	33-150
25th percentile pay ratio	3.7:1	3.8:1	3.8:1	3.9:1
Median pay ratio	3.1:1	3.2:1	3.1:1	3.1:1
75th percentile pay ratio	2.3:1	2.3:1	2.3:1	2.4:1

The banded remuneration of the highest paid director in 2025-26 was £150,000 to £155,000 (2024-25, £145,000 1to £150,000). This was 3.1 (2024-25, 3.1) times the median remuneration of the workforce, which was £49,072 (2024-25, £46,857).

The decrease in the pay ratio at the 25th percentile is attributable to higher pay awards to the lower pay grades.

In 2025-26 and 2024-25, no employees received remuneration in excess of the highest paid director. FTE remuneration ranged from £35,000 to £155,000 in 2025-26 (2024-25, £33,000 to £150,000).

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 2024-25	Salary and allowances	Performance Pay and bonuses
Highest paid director	3.39%	0%
Employees as a whole – average by full time equivalent.	7.83%	22.03%

*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 – (Audited information)

Staff costs comprise:

			2025-26			2024-25
	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	1,528	239	1,767	1,451	174	1,625
Social security costs	209	32	241	175	14	189
Pension costs	409	47	456	387	34	421
Total	**2146**	**318**	**2,464**	**2,013**	**222**	**2,235**

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 2025-26, employers’ contributions of £403,321 were payable to the PCSPS (2024-25, £374,167) 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 2025-26 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 £50,233 were paid to the appointed stakeholder pension provider, Legal and General in 2025-26 (2024-25: £45,059). 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 2025-26 of £1,698, 0.5% of pensionable pay, (2024-25: £1,522) 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 £4,619 were due to the partnership pension provider at the balance sheet date. (2024-25: £3,875).

No persons retired early on ill-health grounds in 2025-26, or in 2024-25.

4.4.20 Average number of persons employed - audited

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

	2025-26			2024-25		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
Staff numbers	**24.5**	**4.5**	**29**	**26**	**3**	**29**

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

There were no exit packages paid in either 2025-26 or 2024-25.

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 0.6% in 2025-2026. (1.2% in 2024-25).

Part 2: Audited information

4.5.2 Regularity of expenditure

There were no losses in aggregate over £300k in either 2025-26 or 2024-25.

There were no special payments in either 2025-26 or 2024-25.

There were three small losses/fruitless payments in 2025-26 with a total value of £1,519.41 (2024-25 £nil).

There were no significant gifts in either 2025-26 or 2024-25.

4.5.3 Contingent and remote contingent liabilities

There were no contingent liabilities in either 2025-26 or 2024-25.

Dame Rachel de Souza DBE
Children's Commissioner

29 June 2026

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

Opinion on financial statements

I certify that I have audited the financial statements of the Children's Commissioner for the year ended 31 March 2026 under the Children Act 2004.

The financial statements comprise the Children's Commissioner's

- Statement of Financial Position as at 31 March 2026;
- 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 affairs as at 31 March 2026 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 2024*. I am independent of the Children's Commissioner 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 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 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 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 the Children Act 2004 and UK adopted International Accounting Standards; 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 Children's Commissioner 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 or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

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

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

- maintaining proper accounting records;

- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Children's Commissioner 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 the Children Act 2004 and 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 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 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 property arrangements. 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 related to property arrangements, I have reviewed Children's Commissioner's assessment of the accounting treatment adopted upon initial recognition of the IFRS 16 asset and liability, including reviewing the Children's Commissioner's IFRS 16 calculations, reviewed the discount rate used to calculate the right of use asset, assessed whether the Children's Commissioner's dilapidation provision is adequate and reviewed the Children's Commissioner's financial statement disclosures to assess whether the disclosure made meets the relevant criteria.

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

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

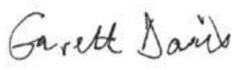
Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.



Gareth Davies
2 July 2026
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 2026

	Note	2025-26 £000	2024-25 £000
Income	6.3	(30)	(1)
Staff costs	6.2	2,464	2,235
Expenditure	6.4 & 6.5	784	596
Net expenditure for the year		**3,218**	**2,830**
Other comprehensive expenditure		-	-
Total other comprehensive expenditure		**-**	**-**
Comprehensive net expenditure for the year		**3,218**	**2,830**

The notes on pages 66 to 75 form part of these accounts.

Statement of financial position

As at 31 March 2026	Note	2026	2025
		£000	**£000**
Non-current assets:			
PPE including IFRS16 Right of Use Asset	6.6	945	-
Intangible assets	6.7	27	47
Total non-current assets		**972**	**47**
Current assets			
Trade and other receivables	6.8	13	36
Cash and cash equivalents	6.9	713	127
Total current assets		**726**	**163**
Total assets		**1,698**	**210**
Current liabilities			
Trade and other payables	6.11	(391)	(814)
Lease Liabilities	6.13	(288)	-
Provisions	6.12	(87)	-
Total current liabilities		**(766)**	**(814)**
Total assets less current liabilities		932	(604)
Non-current liabilities			
Lease Liabilities	6.13	(729)	-
Total non-current liabilities		**(729)**	
Total assets less total liabilities		**203**	**(604)**

Taxpayers' equity:		
General fund	203	(604)
Total taxpayers' equity	**203**	**(604)**

Dame Rachel de Souza DBE
Children's Commissioner

29 June 2026

The notes on pages 66 to 75 form part of these accounts.

Statement of cash flows

For the year ended 31 March 2026

	Note	2026 £000	2025 £000
Cash flows from operating activities			
Net expenditure for the year	SoCNE	(3,218)	(2,830)
Adjustments for non-cash transactions:			
Depreciation (including Right of Use Asset)	6.5	145	1
Amortisation	6.5	20	22
…. Finance lease interest	6.5	29	-
Loss on disposal of furniture and equipment		-	2
Decrease / (increase) in receivables	6.8	23	(4)
(Decrease) / increase in payables	6.11	(423)	22
Net cash outflow from operating activities		**(3,424)**	**(2,787)**
Cash flows from investing activities			
Purchase of PPE	6.6	(15)	-
Purchase of Intangibles	6.7	-	(13)
Net cash outflow from investing activities		**(15)**	**(13)**
Cash flows from financing activities			
Exchequer supply from sponsor department	SoCTE	4,025	2,556
Net cash inflow from financing activities		**4,025**	**2,556**
Net increase / (decrease) in cash and cash equivalents		**586**	**(244)**
Cash and cash equivalents at beginning of the year		**127**	**371**
Cash and cash equivalents at end of the year		**713**	**127**

Statement of changes in taxpayer's equity

For the year ended 31 March 2026

	Note	General Fund £000
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)**
Grant in Aid from sponsor Department		4,025
Comprehensive expenditure for the year	SoCNE	(3,218)
Balance at 31 March 2026		**203**

Note: taxpayers' equity comprises the general fund

The notes on pages 66 to 75 form part of these accounts.

6. Notes to the accounts

6.1 Accounting Policies

6.1.1 Statement of accounting policies

These accounts were drawn up in accordance with the Children Act 2004, the 2025-26 Government Financial Reporting Manual (FReM) issued by HM Treasury, and in line with the Accounts Direction issued by the Secretary of State. 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.

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 ranges set out below:

- Websites and Power AI applications – 48 months
- Equipment and furniture, fixtures and fittings – 48-60 months
- IT Equipment – 48 months

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.

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 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 has completed an assessment of the potential impact on the financial statements and concluded that it is not applicable.

The CCo is reviewing two future changes to the international financial reporting standards. IFRS 18 Presentation and Disclosure in Financial Statements replaces IAS 1 and will introduce significant changes to the presentation of the financial statements. The CCo is considering what information it needs to be ready for implantation. The CCo will also be guided by the relevant Government Reporting Manual. IFRS 19 Subsidiaries without Public Accountability: Disclosures is not relevant to the CCo.

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 Department for Education, 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 2026-27 will be met by DfE as the sponsoring department in the form of budget. CCo has a net asset position as at 31 March 2026.

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 to 28 February 2026. 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 2026-2027 will be provided at similar levels to 2025-2026 and the indication of the level of ‘admin’ funding.
- The Commissioner has been given assurances that the role of the Commissioner is out of scope of the current review of ALBs/NDPBs.
- The Sponsor Department is preparing to advertise the role of Children’s Commissioner for the period 1 March 2027-28 February 2033.

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 2027.

6.2 Staff costs

	2025-26			2024-25		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	1,528	239	1,767	1,451	174	1625
Social security costs	209	32	241	175	14	189
Pension costs	409	47	456	387	34	421
Total	**2146**	**318**	**2,464**	**2,013**	**222**	**2,235**

Further details on staff costs can be found in the Remuneration and Staff Report (pages 39 to 52).

6.3 Income

	2025-26	2024-25
	£000	£000
Income	30	1
Total	**30**	**1**

The CCo has been commissioned by other government bodies to convene Youth Panels. The income received in 2025-2026 related to commissions from Ofcom and GoScience.

6.4 Expenditure

	2025-26 £000	2024-25 £000
CCo project costs	7	30
Staff related costs	6	19
Legal and professional fees	3	3
Catering	-	2
Marketing	15	3
IT support	30	69
DPO	10	10
License Fee (Office)	-	76
Rates, Utilities and FM	215	139
Travel and subsistence	46	24
Project travel	65	71
Bank charges and interest	1	2
Auditor remuneration		
- External audit	72	68
- Internal audit	17	19
Other expenditure	103	37
Total	**590**	**572**

The external auditors' remuneration for 2025-26 is - £71,500 (2024-2025 £67,500). There were no non-audit fees paid to NAO.

The increase in other expenditure is as a result of spend being re-allocated and there are reductions in other areas as a consequence.

6.5 Depreciation, amortisation and other non-cash charges

	2025-26 £000	2024-25 £000
Depreciation	1	1
Amortisation	20	22
Depreciation IFRS16	144	-
Finance Lease interest	29	
Loss on disposal of furniture and equipment	-	2
Total	**194**	**25**

6.6 Property, Plant and Equipment

	2026			2025		
	Right of Use Asset £000	Furniture, Fittings & Office Equipment £000	Total £000	Right of Use Asset* £000	Furniture, Fittings & Office Equipment £000	Total £000
Cost or Valuation						
At 1 April	-	3	3	-	9	9
Additions	1,075	15	1,090	-	-	
Disposals	-	-	-	-	(6)	(6)
At 31 March	**1,075**	**18**	**1,093**	**-**	**3**	**3**
Depreciation						
At 1 April	**-**	(3)	(3)	**-**	(6)	(6)
Charge in year	(144)	(1)	(145)		(1)	(1)
Disposals	-	-	-	-	4	4
At 31 March	**(144)**	**(4)**	**(148)**	**-**	**(3)**	**(3)**
Carrying value at 31 March	**931**	**14**	**945**	**-**	**-**	**-**

6.7 Other Intangible assets

	Software	Websites	2026 Total	Software	Websites	2025 Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April	135	57	192	125	54	179
Additions	-	-	-	10	3	13
At 31 March	**135**	**57**	**192**	**135**	**57**	**192**
Amortisation						
At 1 April	(121)	(24)	(145)	(113)	(10)	(123)
Charged in year	(3)	(17)	(20)	(8)	(14)	(22)
At 31 March	**(124)**	**(41)**	**(165)**	**(121)**	**(24)**	**(145)**
Carrying value at 31 March	**11**	**16**	**27**	**14**	**33**	**47**
Asset financing:						
Owned	11	16	27	14	33	47
Carrying value at 31 March	**11**	**16**	**27**	**14**	**33**	**47**

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

	2026	2025
	£000	£000
Amounts falling due within one year:		
Other receivables	2	1
Prepayments and accrued income	11	35
	13	**36**

6.9 Cash and cash equivalents

	2026 £000	2025 £000
Balance at 1 April	127	371
Net change in cash and cash equivalent balances	586	(244)
Balance at 31 March	**713**	**127**
The following balances are held at:		
Cash at bank and in hand:		
	713	127
Balance at 31 March	**713**	**127**
Overdrafts:		
	-	-
Balance at 31 March, net of overdrafts	**713**	**127**

6.10 Inventories

There were no donations in kind received or distributed in 2025-26 or 2024-25 and the CCo holds no inventories.

6.11 Trade and other payables

Current payables

	2026 £000	2025 £000
Trade payables	13	4
Other payables	-	33
Accruals and deferred income	378	777
Total payables due within one year	**391**	**814**

6.12 Provisions for liabilities and charges

The lease for 64 Victoria Street has a dilapidations clause and the estimated amount of this potential liability has been recognised as a provision for £87,000.

Description	64 Victoria Street Dilapidation	2025 Total
		£000
At 1 April 2025	-	-
Provided in year	(87)	(87)
Total as at 31 March 2026	**(87)**	**(87)**

6.13 Lease liabilities

The Children's Commissioner moved to new accommodation at 64 Victoria Street during the year. The accommodation was provided by the Government Property Agency (GPA) who entered a lease with Westminster City Council for the use of the 11th floor of the building. A license to occupy and heads of terms for a sublease have been agreed with the GPA on the understanding that a new lease will date from 28 July 2025 for 5 years. Having carried out an assessment the lease is considered to be a finance lease and the value has been recognised in the Statement of Financial Position.

		2025		2024
	Land and buildings	Total	Land and buildings	Total
	£000	£000	£000	£000
Leases for which IFRS 16 applies in full				
Not later than one year (cash flows)	328	328	-	-
Later than one year and not later than five years (cash flows)	786	786	-	-
Later than five years (cash flows)	-	-	-	-
	1,114	**1,114**	**-**	**-**
Less future interest charges	**(97)**	**(97)**	-	-
Present value of obligations	1,017	1,017	-	-
Analysed as:				
Payables: amounts falling due within 1 year	288	288	-	-
Payables: amounts falling due after more than 1 year	729	729	-	-
Total	**1017**	**1017**	**-**	**-**

Lease Liability movements under IFRS16 (£'000)	
Lease addition	988
Net opening value at transition	988
Interest charged in year	29
Closing balance as at 31st March 2026	1,017

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 has recognised an anticipated sublease with the Government Property Agency (GPA) relating to the proposed lease at 64 Victoria Street.

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 Ofcom and Go Science. 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 2026. 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.

CHILDREN'S COMMISSIONER

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