

Children and Young People's Commissioner Scotland

Annual Report and Accounts

Year Ended 31 March 2019

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1. PERFORMANCE REPORT: OVERVIEW

Introduction

The audited annual report and accounts for the financial year ended 31 March 2019 are presented in accordance with paragraph 11(1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003 and prepared in accordance with an Accounts Direction given by Scottish Ministers.

History and statutory background

The Children and Young People's Commissioner Scotland (the Commissioner) was constituted under Section 1 of the Commissioner for Children and Young People (Scotland) Act 2003 which was passed by the Scottish Parliament on 26 March 2003 and received Royal assent on 1 May 2003.

Statutory Duties

The Children and Young People's Commissioner Scotland promotes and safeguards the rights of children and young people. Established by the Scottish Parliament in 2003 in accordance with the United Nations Principles, the Commissioner provides a bridge between the international legal framework and the implementation of those rights in Scotland.

The Commissioner has many statutory duties. The Commissioner must:

- promote awareness and understanding of the rights of children and young people
- review law, policy and practice to examine their effectiveness in respecting the rights of children and young people
- promote best practice by service providers
- promote and commission research on matters relating to the rights of children and young people

- encourage the involvement of children and young people in his work

The Commissioner works for all children and young people under the age of 18, or up to 21 if they are care experienced.

In carrying out this work, the Commissioner must have regard to the United Nations Convention on the Rights of the Child, and to equal opportunity requirements.

There is a duty to encourage the involvement of children and young people in the Commissioner's work, and to prepare a strategy for achieving this.

Children and young people must be made aware of the functions of the Commissioner, and how to get in touch. The Commissioner must also consult children and young people, and agencies working with and for them, about the work to be undertaken. Particular attention must be paid to groups of children and young people who do not have other adequate means by which they can make their views known.

Section 7 of the Act gives the Commissioner power to carry out an investigation into whether, by what means and to what extent, a service provider has regard to the rights, interests and views of children and young people on relevant matters.

An investigation must not duplicate work that is properly the function of another person. It must not relate to legal proceedings in particular cases. Nor may the Commissioner investigate, under this section, a matter that is reserved to the Westminster Parliament. An investigation in terms of Section 7 gives various legal powers, including the power to cite witnesses for examination under oath, and to compel the production of documents.

The legal implications of the UK exit from the EU are being considered nationally, the Children and Young People's Commissioner has an appointed Legal Group to assess these.

Main progress and achievements during the period 2018-19

As the Children and Young People's Commissioner I am continually inspired and energised by the children and young people I work for. Children and young people are at the heart of our work and last year they told us clearly that they wanted us to be a fierce champions for their rights. This year we were joined in this mission by an incredible group of children and young people as we focused on working to support and encourage young human rights defenders in Scotland.

Being a human rights defender is more than just knowing about your rights and exercising them – it requires action. Bravely standing up, speaking out and demanding change. Children don't have the same political or economic power as adults, so demanding change takes even more bravery. As adults we need to address that power imbalance.

Children tell us how frustratingly slow political, legislative and social change can be, especially in a world where technological change happens so quickly. Yet, despite the difficulties they face, children all over Scotland are making a difference by defending their rights and the rights of others. They need our support.

*Our Human Rights Defenders Action Group, brought together young defenders who were already active in influencing decision-makers, and inspiring other young people. The group's work covered a range of different areas, including environmental justice, mental health, LGBTIQ+, young caring responsibilities and Gypsy/Traveller issues. We captured their stories and recommendations on what support duty-bearers should provide to protect and empower children human rights defenders. Our report *Promote, Protect, Defend: A report on children and young people as human rights defenders in Scotland* was laid before the Scottish Parliament in March 2019.*

Working in partnership with Children's Parliament, our wider programme saw children helping develop and co-deliver a series of full-day, creative workshops to gather over 200 children's views on defending human rights. The powerful views of Scotland's children were displayed at the United Nations on 6ft x 6ft human rights

defender shields, with words, drawings and poems that reflected the discussions they had on defending rights and what support they might need from adults. They formed the heart of our contribution to the UN Day of General Discussion on 'Children as Human Rights Defenders' in Geneva, where children and young people from Scotland highlighted their work to the world.

As co-chair of the Rights Work Group of the Independent Care Review I have worked with young care experienced human rights defenders from across Scotland. It is their voices and experience that is driving the change needed to address failures in respecting their rights to family life, healthcare, education, housing and justice.

Our office's Young Advisers once again played a leading role in the European Network of Young Advisers (ENYA), this year focusing on mental health. Their important recommendations on stigma, education, supporting and funding, and the role of the media have influenced work across Europe.

Through Green MSP John Finnie's leadership and the tireless campaigning of civil society groups and our office Scotland will soon pass a law stopping the assault of children for the purpose of punishment. While we are one of the last countries in Europe to protect children, we are the first in the UK and our work is inspiring others.

However, there is much more work to do. After much debate and despite unprecedented intervention from the Council of Europe and UN Committee on the Rights of the Child, our Parliament voted to set the age of criminal responsibility at just 12; two years below the international minimum standard. Despite calls from the UN to at the very least commit to a higher age on a set timetable, the Scottish Government has only agreed to a review.

Our investigation into restraint and seclusion in Scotland's schools in December 2018 showed there was no consistent approach to recording and monitoring restraint and the Scottish Government has failed to publish a human rights-based national policy to address this.

Poverty is the biggest human rights issue facing children in Scotland. We worked with young food ambassadors as part of our role on the Children's Future Food

Inquiry. This UK level project under the auspices of the UK Parliament brought together hundreds of young people, frontline staff, the business sector, academics and experts to come up with solutions to food poverty. Following 12 months investigating children's food insecurity in Scotland and the other UK nations, the final report was published this year. In parallel to the inquiry we worked closely with the UN Special Rapporteur on Extreme Poverty and Human Rights Professor Philip Alston. I was pleased to meet with the Special Rapporteur in Glasgow, and to create space for children to share their views on child poverty with him. The children talked to him about many aspects of poverty including hunger and food banks, and they also asked him about what will happen to their human rights when the UK leaves the EU.

In 2017 the First Minister made a long-awaited commitment to incorporate the UNCRC into Scots law. It is the most important thing we can do to protect children's rights in Scotland. Government has promised incorporation by 2021, but we don't yet have a timetable for the legislation and progress has been slow.

Along with Together (Scottish Alliance for Children's Rights) we convened a group of world leading experts to draft a bill for incorporation, published and presented to Government in November 2018.

There is a significant risk that the Scottish Government might propose a suite of rights – cherry picking which it wants to include - or worse, rewriting the articles thus breaking away from the international commitments made. This could be presented as an improvement of the rights, but in reality, it will not offer the full protection of the UNCRC to children in Scotland and will lose the connection to the rich understanding of rights built up by the international community.

The legislation must make rights justiciable and it must fully and directly incorporate the UNCRC. It should be introduced urgently to allow proper scrutiny by Parliament before the session ends in early 2021. Further delay will set the bill up the fail as Parliamentary time runs out. We're calling for a bill be laid before the Scottish Parliament on the 30th anniversary of the UNCRC. What better way is there for Scotland to celebrate?

Bruce Adamson

2. PERFORMANCE REPORT: ANALYSIS

This year's key Children's Human Rights Issues

Scotland has human rights obligations to children and young people, but some of them still aren't being met by the UK and Scottish Governments. This section covers some of the key issues currently affecting children and young people's human rights, and the work we did in 2018/19 to help bring about change.

Incorporation of the UN Convention on the Rights of the Child

Fully and directly incorporating [the United Nations Convention on the Rights of the Child](#) (UNCRC) into domestic Scots law is the most important thing we can do to ensure children's rights are respected, protected, and fulfilled.

Incorporation of the UNCRC into Scots law is one of the office's main priorities. We have been campaigning for the incorporation of the UNCRC into Scots law since the office was founded in 2003.

We welcomed the First Minister's announcement in April that the Scottish Government would seek to pass legislation to incorporate the UNCRC within this session of the Scottish Parliament. This represents an important moment in the campaign for incorporation in Scotland following many years of work by children and young people, civil society, members of the legal community, and successive Children's Commissioners.

In October 2018, the Children and Young People's Commissioner Scotland, in partnership with [Together \(Scottish Alliance for Children's Rights\)](#) established an Incorporation Expert Advisory Group comprising of a range of legal and policy experts on human rights and incorporation. They proposed a model of incorporation for Scotland, drawing on international best practice and Scots law expertise – the draft Children's Rights (Scotland) Bill 2018. The Advisory Group, alongside UNCRC Committee member Mikiko Otani, presented the draft bill to the Deputy First Minister and Minister for Children and Young People on 20 November 2018, Universal Children's Day.

The bill incorporates the entire UNCRC in order to ensure the human rights protections, agreed 30 years ago, are given full effect.

Our office's comprehensive response to the government's consultation on incorporation made the case in the strongest terms that the entire UNCRC must be incorporated as written, in order to ensure the human rights protections, agreed 30 years ago, are given full effect. The UNCRC is clear and comprehensive and does not require to be rewritten to be incorporated into Scots law. Incorporation will help to support children to claim their rights and build upon the existing human rights framework. Urgency is required to allow enough time for proper legislative scrutiny and we would like to see a bill introduced by the 30th anniversary of the UNCRC in November 2019. In April 2019, the First Minister confirmed that legislation to incorporate the UNCRC will be progressed to meet these timescales, which will enshrine international obligations to protect, respect and fulfil children's rights in Scotland. We will continue to work with children, young people and partners to ensure that the government keeps its promise to make children's rights a reality in Scotland.

Food Insecurity and Poverty

Access to food is a basic human right, enshrined in Article 11 of the International Covenant on Economic, Social and Cultural Rights (ICESCR). If this human right is not met for children and young people, it means that their right under Article 24 of the UN Convention on the Rights of the Child (UNCRC) to the best physical and mental health possible is also unlikely to be met. Rising child poverty means more children and young people are not able to access food, so is inherently linked to the realisation of these rights.

This year we continued our work on children's right to food and food poverty with children, young people and partners from across the UK as part of the Children's Future Food Inquiry.

The [Children's Future Food Inquiry](#) is the first attempt to systematically seek the views of children and young people living in poverty across Scotland and the rest of the UK. Following 12 months investigating children's food insecurity in Scotland and

the other UK nations, the final report was published this year pulling together input from hundreds of young people, frontline staff, academics and experts.

The Inquiry's evidence was gathered from workshops with almost 400 children across the UK; an academic review of child food insecurity; polling of young people between the ages of 11 and 18; more than 100 submissions of evidence from people working with children; a UK-wide policy review; and secondary analysis of government data on the affordability of a healthy diet.

The Commissioner played a key role in the UK launch of the Inquiry's final report lead by Dame Emma Thompson and young food ambassadors from across the UK as well as the Scottish launch of young people's #RightToFood Charter which formed part of the final report.

We supported the work in Scotland with partners including a national event held in the Scottish Parliament where decision-makers came together with Young Food Ambassadors and others to listen and learn about the real impact on of food poverty within families across Scotland. It is with this powerful evidence that we will continue to challenge the Scottish Government on their human rights obligations. Poverty remains the biggest issue facing Scotland's children today and a systematic approach must be taken to addressing it.

UN Special Rapporteur on Extreme Poverty and Human Rights

We submitted evidence to the UN Special Rapporteur on Extreme Poverty and Human Rights Professor Philip Alston ahead of his recent mission to the UK. As part of his mission, our office facilitated a visit to a primary school in Glasgow for the Special Rapporteur. It was his first opportunity during his UK visit to hear directly from children and young people about their views on poverty, some of whom were directly affected. The children who took part said that they were 'buzzing' and 'excited' to have met with the Professor Alston and that they felt listened to and valued. The Special Rapporteur then met a group of representatives from organisations at the front end of child poverty, including the Child Poverty Action Group, Parenting Across Scotland, One Parent Families Scotland and the Organisational Lead for Child Poverty, NHS Health Scotland. The Special

Rapporteur's report on poverty in the UK was highly critical of the UK government and its failure to take a rights-based approach to tackling poverty.

Children and Young People as Human Rights Defenders

Over the past year, we have worked extensively in the area of children as human rights defenders. We formed a key partnership with the Children's Parliament to listen to, promote and support children human rights defenders in Scotland.

Members of the Children's Parliament helped develop and co-deliver a series of full-day, creative workshops to gather over 200 children's views on defending human rights.

We supported children and young people from the Children's Parliament, Scottish Youth Parliament and Who Cares? Scotland to take an active role in the UN Day of General Discussion on 'Children as Human Rights Defenders' in 2018 in Geneva. We worked with Child Rights Connect and Together (Scottish Alliance for Children's Rights) to ensure Scottish civil society had a voice at this historic event. The powerful views of over 200 children were displayed on 6ft x 6ft human rights defender shields, with words, drawings and poems that reflect the discussions they had as part of our joint project with the Children's Parliament.

In August 2018, we created a **Young Human Rights Defenders Action Group** to learn even more about the information of children human rights defenders in Scotland and the challenges they face. The action group was made up of 12 children human rights defenders from across Scotland aged 14 – 20 years old, with diverse life experiences and each defending a different human rights issue.

We captured their stories and recommendations on what support duty-bearers should provide to protect and empower children human rights defenders. Our report *Promote, Protect, Defend: A report on children and young people as human rights defenders in Scotland* was laid before the Scottish Parliament on March 2019. The report was written in collaboration with the Young Human Rights Defenders Action Group and is built on our year's work with over 200 children on what it means to be a young human rights defender in Scotland.

Care Experience

The UN Convention on the Rights of the Child (UNCRC) starts from a basis that all children should grow up in a family environment, in an atmosphere of happiness, love and understanding. Article 20 provides that care experienced children and young people are entitled to special protection and assistance, as a family environment is not something they have access to.

Independent Care Review

The Commissioner's remit to promote and safeguard the human rights is extended from age 18 to 21 for care experienced young people. This reflects the additional duties that we owe to this group and the fact that their rights are often more at risk. Our office is committed to supporting the work of the Independent Care Review to achieve its goals of identifying and delivering lasting change in the care system and leave a legacy that will transform the wellbeing of children and young people. This year the Commissioner began his co-chair position on the Journey Group, leading the Rights work group. The group are bringing together knowledge of the human rights framework with the lived experience of the care system where often rights are violated. As well as supporting the other work groups to focus on rights, the group has identified five key themes:

- Incorporation of the UNCRC

- Human right education for children and young people

- Support for the workforce to take a rights based approach

- Advocacy and legal advice

- Rights based inspection and regulation

Equal Protection

It is never acceptable to assault a child for the purposes of punishment. Article 19 of the UN Convention on the Rights of the Child (UNCRC) gives all children the right to be protected from physical injury. Scotland is one of the few countries in Europe that still allows parents to defend assaulting their child in this way, as they can use a legal defence known as **justifiable assault**.

We have campaigned for a change in the law since office was first established and this has been a priority issue for us. In September 2018, John Finnie, a Green

MSP, introduced the Children (Equal Protection from Assault) (Scotland) Bill to the Scottish Parliament to change this law.

This year have been working to support the bill as it was considered by Parliament. We submitted written evidence setting out the human rights framework and the Commissioner gave oral evidence to the Equalities and Human Rights Committee in March 2018 where he advised the Committee that the current legal position is not compliant with the European Convention on Human Rights or the broader human rights framework. We expect that that Parliament will fulfil its obligation as a human rights guarantor by passing it in the coming months.

Minimum Age of Criminal Responsibility (MACR)

Scotland is the only country in Europe where an eight-year-old can be treated as a criminal and this year we have been working on changing the law to increase the age of minimum responsibility.

Despite international interventions to the Scottish Government, Scotland has chosen to set its minimum age of criminal responsibility at 12 (May 2019). 12 is still below the international minimum standard of 14 and leaves Scotland with one of the lowest ages of criminal responsibility in Europe

Only other UK jurisdictions and Switzerland have lower ages of criminal responsibility (although some countries make exceptions for very serious crimes). In evidence to the Scottish Parliament's Equalities and Human Rights Committee we argued that the age of criminal responsibility should be raised to at least 16.

Setting a minimum age of criminal responsibility recognises that offending behaviour in children is not solely their responsibility, but is a result of a range of factors, including childhood trauma, abuse or neglect. Evidence shows that being treated as a criminal while still a child prevents a person from moving on from offending behaviour and can increase the likelihood they continue to offend. A minimum age of criminal responsibility protects children from these negative effects

but doesn't mean nothing happens— their behaviour can still be addressed and they can receive the support they need through the Children's Hearing System.

We worked with a range of partners to ensure children and young people's rights were at the heart of the discussion about raising the MACR beyond 12. Evidence from Scotland was supported by unprecedented interventions from the Council of Europe Human Rights and Commissioner and Professor Ann Skelton of the UN Committee on the Rights of the Child.

Kilbrandon Again

Part of the Commissioner's job is to challenge and review law, policy and practice. In 2017, the Commissioner joined with Action for Children and the University of Edinburgh to set up an enquiry into how well Scotland supports children and young people in trouble. The aim was to identify what is going well and what needs to be changed and improved. The Panel's report, which was published in November 2018, recognised the devastating impact of poverty and inequality on every aspect of children's lives, including their attainment, mental and physical health and risk of being drawn into conflict with the law. It made clear that treating vulnerable children as criminals stigmatises them and can have a life-long impact, including on education and future employment. It issued a strong set of recommendations including:

- Increasing the Minimum Age of Criminal Responsibility to at least 16
- An end to the imposition of long-term criminal records on children

Children used as Covert Human Intelligence Sources (CHIS)

In July 2018, we wrote to the Scottish Government raising concerns about the use of children to conduct covert intelligence operations.

We were worried about the risks to which they may be exposed, and the emotional and psychological impacts they may experience as a result. We pointed out that neither the legislation nor the Code of Practice which govern this issue refer to the rights, welfare or best interests of children. It was hard to see how policy and legislation which permits the use of children in this way could be compatible with the obligations of the State to protect their rights, and in particular to ensure that children's best interests are a priority in all matters concerning them under Article 3

of the UNCRC. We subsequently met the Cabinet Secretary for Justice to discuss the matter and are currently working with Scottish Government officials to explore what additional protections can be put in place to protect children's human rights.

Parliament as a Human Rights Guarantor

The legislature play an important role as a HR guarantor. In 2018 we provided evidence to the Equalities and Human Rights Committee about the critical role of the Parliament in acting as a guarantor for children's human rights. We informed parliamentarians that when it comes to human rights promotion and protection, the Scottish Parliament and Members of the Scottish Parliament (MSPs) are essential actors. Our evidence informed the Committee's report to the Parliament and links to our work on children as human rights defenders.

Supporting the actions of young climate strikers

2018 was the year of unprecedented youth-led protest in the UK. Children walked out of their classrooms and schools as part of a global strike for action on climate change. Climate change protests took place in over 60 UK cities and towns, with an estimated 15,000 children human rights defenders taking part. Children expressed their outrage at being threatened with detention or criticised for causing disruption to teachers.

Our report on children and young people as human rights defenders recommends that children human rights defenders who engage in activism and peaceful protest receive full protection. We recommend that local authorities, schools and the government make a renewed commitment to uphold children human rights defenders' right to freedom of expression, campaigning and peaceful protest and that media organisations update and follow industry standards and regulate better to protect human rights defenders.

The Commissioner blogged defending the rights of children to legally protest and reminding those in power that they have a duty to protect young human rights defenders from reprisals.

Consultation responses and evidence to Parliament

One of the ways we protect children and young people's rights is by reviewing how new policies and legislation might affect them.

All of these publications can be found on our website at <https://www.cypcs.org.uk/>

Annual Report 2018-19: Consultation Responses and Evidence to Parliament

April 2018

Scottish Parliament Equalities and Human Rights Committee Written Evidence: Inquiry on Human Rights and the Scottish Parliament.

Scottish Parliament Equalities and Human Rights Committee Oral Evidence: Inquiry into Human Rights and the Scottish Parliament.

July 2018

Scottish Parliament Equalities and Human Rights Committee Written Evidence: Age of Criminal Responsibility (Scotland) Bill.

August 2018

Scottish Government Consultation Response: Nutritional Requirements for Food and Drinks in Schools.

Scottish Government Consultation Response: Protection of Vulnerable Groups and the Disclosure of Criminal Information.

September 2018

Scottish Government Consultation Response: Review of part 1 of the Children (Scotland) Act 1995 and creation of a family justice modernisation strategy.

Scottish Parliament Equalities and Human Rights Committee Oral Evidence: Age of Criminal Responsibility (Scotland) Bill at Stage 1.

November 2018

Scottish Parliament Equalities and Human Rights Committee Written Evidence: Children (Equal Protection from Assault) (Scotland) Bill.

Scottish Government Consultation Response: Protecting children: review of section 12 of the Children and Young People (Scotland) Act 1937 and section 42 of the Sexual Offences (Scotland) Act 2009.

December 2018

Scottish Parliament Public Petitions Committee Written Evidence: Inquiry into Mental Health Support for Young People in Scotland.

January 2019

Scottish Parliament Equalities and Human Rights Committee Oral Evidence: Age of Criminal Responsibility (Scotland) Bill at Stage 2.

Scottish Parliament Equalities and Human Rights Committee Written Evidence: Age of Criminal Responsibility (Scotland) Bill - Supplementary Evidence.

February 2019

Scottish Parliament Education and Skills Committee Oral Evidence: Additional Support Needs in School Education Inquiry.

March 2019

Scottish Government Consultation Response: Protective orders for people at risk of domestic abuse.

Scottish Parliament Equalities and Human Rights Committee Oral Evidence: Children (Equal Protection from Assault) (Scotland) Bill at Stage 1.

Investigations and Advice

Our Advice and Investigations team was set up in 2017. This team uses the Commissioner's powers to make a difference to how children's rights are respected in Scotland by:

- investigating issues affecting children's rights.
- taking action when children's rights are breached, including through strategic litigation.
- providing rights-based advice and support for children and young people.

Some of the enquiries from children and young people were about

- foster carers going through personal possessions without permission
- care leavers in kinship care told by their local authority that they are not entitled to aftercare support or a care leavers grant
- children and young people not being involved in national projects so their views and experiences go unheard
- calling for a local cyber enforcement centre to handle cases of cyber bullying and online crime
- climate change
- a local authority decision not to give grants for setting up home for care-leavers in kinship car

- a decision on cuts to music tuition in schools
- how to make a complaint about a teacher's behaviour
- asking for advice after being refused a place in a special school

Investigation: Restraint and Seclusion

In March 2018, we used our powers of investigation for the first time. For many years parents and families have been campaigning on the issue of restraint and seclusion in schools. We determined that in order to make progress on the issue we needed to invoke our formal powers.

Restraint means – holding a child or young person to stop them from moving

Seclusion means – shutting a child alone in a room or another place and not allowing them to leave

The United Nations Committee on the Rights of the Child says that restraint and seclusion should only be used as a last resort to prevent harm and it should never be used to discipline children. The Scottish Government says that local authorities and schools should have rules to make sure this is what happens.

We used the ours powers to require all 32 local authorities to send us their policies and procedures, and to answer some questions about when, and how often children are restrained or secluded.

We published our investigation report in December 2018. We found that there was serious inconsistency in the governance and monitoring of restraint and seclusion in Scotland. This means that in some local authorities, children may be subject to restraint and seclusion without any policy or guidance in place to support lawful and rights-compliant practice. Even where policies do exist, there is the potential for significant variations in practice. It is impossible to tell with any degree of certainty how many incidents of restraint and seclusion take place in Scotland each year, which children are most affected, how frequently and how seriously. The lack of national guidance and direction on these matters from the Scottish Government creates a serious gap in human rights protection for children.

We made 22 recommendations to the Scottish Government and local authorities.

We are now working to make sure they are implemented, in particular the recommendations for Scottish Government to:

- publish a robust human rights-based national policy on restraint and seclusion in schools
- analyse and publish anonymised statistical data recording all incidents of restraint and seclusion in schools in Scotland

Without addressing these issues, the Scottish Government is failing to discharge its legal obligations to protect the human rights of children who are restrained and secluded within Scotland's schools.

Children's rights to be protected – from harm, from cruel or degrading treatment, from deprivation of liberty and from discrimination – and their rights to education, equality, dignity and physical integrity are protected in international treaties including:

- The International Covenant on Civil and Political Rights
- The UN Convention on the Rights of the Child
- The Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
- The UN Convention on the Rights of Persons with Disabilities
- The European Convention on Human Rights

Strategic litigation

Strategic Litigation means using the law to improve human rights for children and young people. There are times when the impact of a case can go beyond just the people directly involved in it. The court's decision may affect other children and young people's rights by establishing an important point of law or principle.

In these cases, the Commissioner may ask the court's permission to intervene (become involved). The Commissioner doesn't take sides or represent anyone, but it means the Commissioner can bring issues about children's rights to the court's attention and help the judge make a good decision

In 2018, we established a strategic litigation team to take on legal challenges, which we believe will bring about wider changes in law and policy and help improve the lives of children and young people. We developed our planned approach to strategic litigation, and we have worked to develop networks across the legal community in Scotland and internationally. In Scotland this has included engagement with the Children's Rights Strategic Litigation Group to share knowledge and discuss issues of interest and potential cases that raise children's human rights issues where we may usefully seek to use our powers.

Last year we were given leave to intervene in a case involving the rights of children whose parents were not allowed to receive benefits because of their immigration status. Although the case was then resolved out of court, we highlighted the issue of No Recourse to Public Funds within the first of our Legal Brief series that aims to inform and provide adults with the tools necessary to advocate and challenge on behalf of children and young people.

Advice

Children, young people and adults can contact our office for advice on children's human rights or on how to deal with a rights-related problem.

Enquiries from individuals alert us to issues that are affecting children and young people more widely, whether in a particular area or right across the country.

In 2018/19, we had 337 requests (2017/18; 370) for children's human rights advice and information with 26 requests received directly from young people.

As always, we received enquiries from a wide range of individuals: from parents and carers to professionals to organisations, looking for information about issues affecting children and young people. They came from every local authority (except the Shetlands Islands), as well as the rest of the UK, the Netherlands, Poland, Bangladesh, Sweden, Italy and Canada.

The highest number of enquiries this year were about failures in provision of additional support needs, with rising numbers of complaints about difficulties in

obtaining assessments and/or agreed services not provided. A worrying common denominator was the number of children and young people with complex needs who do not have Co-ordinated Support Plans.

Enquiries also continued to be received about the use of restraint and seclusion in schools-the subject of our first formal investigation. This investigation was based on a number of enquiries raised with us over a period of several years.

Over the year quarterly reports from the advice and investigation team keep the office up to date with issues currently affecting children and young people in Scotland. This makes the advice function makes important and growing contribution to the strategic work of the office.

Whistleblowing

We received two disclosures (2017-18; 1) from individuals presenting as whistle-blowers: one raising concerns about exclusion of looked after young people from schools and the lack of local authority implementation of the Scottish Government's Included, Engaged, Involved Part 2 guidance on school exclusions. The other was about teaching standards in a primary school special unit. We responded to both disclosures in line with our statutory remit to promote and safeguard the rights of children and young people.

Although the subjects of enquiries are hugely wide-ranging, some issues remain consistent from year to year. These particularly focus on complaints about local authority services: mainly education, social work and mental health services, as well as throughcare and aftercare for care experienced young people and failure to seek children and young people's views by a wide range of decision-makers.

Some of the enquiries from children and young people were about

- foster carers going through personal possessions without permission
- care leavers in kinship care told by their local authority that they are not entitled to aftercare support or a care leavers grant
- children and young people not being involved in national projects so their views and experiences go unheard

- calling for a local cyber enforcement centre to handle cases of cyber bullying and online crime
- climate change
- a local authority decision not to give grants for setting up home for care-leavers in kinship care.
- a decision on cuts to music tuition in schools
- how to make a complaint about a teacher's behaviour
- asking for advice after being refused a place in a special school

Young People's Human Rights Gathering

We want there to be lots of ways in which children and young people can feed back on the work we do for them, and face to face meetings was something that children and young people have told us they value.

Every year we create a weekend event for young people, and a key part of this involves them telling us what we can do to make our work more relevant to them.

This year, following feedback from young people we held our annual engagement event the 'Young People's Human Rights Gathering' in Inverness so that more young people from the Highlands and Islands would find it easier to be included. The theme was children and young people acting as human rights defenders, and sessions were led by young rights defenders themselves - including members of our Human Rights Defenders Action Group and young people who we supported to play a key part in our work with the European Network of Young Advisers.

This event is key to how we involve young people in our work. We received useful feedback from the young human rights defenders about what to do more of and what things we could do differently in the year ahead. They told us what issues they thought our strategy team should prioritise, how our new website could appeal to young people and what we could do so more children and young people used our advice line. They also told us how we should be held to account by young people to make sure we have delivered on our promises to them.

Young Volunteers

In 2019, we welcomed our first young volunteer Lucy to the office. Lucy's placement was arranged with the help of Project Scotland. The idea is to help young people

get experience of employment, develop skills and confidence by spending time working with us. Lucy has been involved in the recruitment of several posts as part of an interview panel, as well as leading on a project to improve the sustainability and eco-friendliness of the promotional products we give to children and young people.

"I have enjoyed the past six months beyond belief. The fabulous opportunity that the office and staff have given me has massively increased my confidence, skills set and passion for children's rights. My experience in the office and the responsibilities I was tasked with have been invaluable to my CV and knowledge. I have so many wonderful memories to take with me." Lucy, young volunteer.

New Gaelic Rights Resources

All children should be able to access information about their own rights in their own language (Article 30). Part of our job is to raise awareness and understanding of children's human rights in a meaningful way. By knowing and understanding their rights, children and young people can demand change. It is important for adults to know and understand rights too, so that they make good decisions about laws and policies that have children's best interests at the heart.

2019 is UNESCO International Year of Indigenous Language and this year we developed a Gaelic UNCRC resource.

Developed with children, the resource – about the UN Convention on the Rights of the Child (UNCRC) - uses symbols and clear language to explain children's' human rights. The resource also includes the full text of the UNCRC in Gaelic, produced by our office as an advocacy and educational tool.

We launched the resource on Mother Language Day, 21st February 2019 with children's rights workshops with children on the Isle of Skye from Fás Mòr nursery, Broadford Primary School, Bun-Sgoil Shlèite, Bun-Sgoil Ghaidhlig Phort Rìgh. We disseminated the resource to every Gaelic medium education setting in Scotland to enable teachers to deliver human rights education to Gaelic speaking children in their own language.

Communicating rights messages

Our office makes public statements as trusted experts within children's human rights to hold duty bearers to account to their human rights obligations. This year we pressed for change on issues that affect children and young people's lives—including poverty, the minimum age of criminal responsibility, equal protection, children's right to protest, safe places to play and mental health. The Commissioner and team have spoken at national and international events bringing the children's human rights analyses to issues, encouraging debate and empowering advocates.

One of the major highlights this year was the Commissioner delivering the inaugural Rhodri Morgan Memorial Lecture at Wales' Senedd in September 2018 where he addressed the audience on the progress and the challenges of embedding children's human rights approaches in both Scotland and Wales. Rhodri Morgan was a fierce champion for children's human rights and it was an honour to celebrate his fearless work as well as challenge decision-makers on what more needs to be done.

Communicating online

This year we have been consulting with children, young people and adults in order to redevelop our website in the coming year. With over a million children in Scotland and only one Commissioner, it is vital that we continue to improve our online presence where we can fulfil our statutory duties including those to raise awareness of children's human rights. We are looking forward to launching a new website in the coming year.

BSL Action Plan

This year we published our BSL Action Plan 2018-2024 which we developed following workshops with young BSL users and taking part in two public consultation events with adult and young BSL users in attendance.

The human rights in the UN Convention on the Rights of the Child (UNCRC) are indivisible and interdependent. This means that if one right in it is impacted, others are also likely to be. BSL is Scotland's primary language for many children and

young people in Scotland and there are rights in the UNCRC around the language a child or young person considers their own.

- Article 13 ensures the right to seek, receive and impart information and ideas of all kinds in a form of the child's choice;
- Article 29 has implications for teaching children in their own language. Children whose main or only language is BSL have the right to access quality education from someone who is proficient in BSL and is a fully qualified teacher of the Deaf;
- Article 30 underlines a child's right to use their own language to participate fully in community life;
- Article 2 underlines that the child should be protected from all forms of discrimination.

[Our Plan](#) includes 10 promises to children and young people who use BSL.

Scotland within: the UK

To promote and protect the rights of Scotland's children and young people, our office often works with organisations, elected representatives and Children's Commissioners from across the United Kingdom. In this way, we look to influence issues that affect all four countries of the UK.

There is power in collective voices. As **BINOCC** – the British and Irish Network of Children's Commissioners – the Commissioners of the UK and Ireland work together when there are rights issues that cut across all our jurisdictions. Our offices share learning, discuss issues of mutual concern and identify where we can best collaborate.

This year the Children's Commissioners of England, Northern Ireland, Scotland and Wales issued a joint statement on Children's Right to Play (as outlined by Article 31 of the UNCRC) and in February they jointly wrote to the UK Government expressing concerns about the potential impact of Brexit on the safety of children.

We have also welcomed colleagues from the other Commissioner's offices to our offices to share learning and we were delighted to support young people from Northern Ireland and Jersey to be delegates at our Young People's Human Rights Gathering.

Over the next year, we will continue to work with the UK's Commissioners as issues arise that affect children across the whole of the United Kingdom.

Scotland within: Europe

We are a part of the European Network of Ombudsmen for Children (ENOC), a network of 42 independent children's rights institutions within the Council of Europe. This network shares practice, issues statements to influence key decision makers in Europe and holds a conference every year to address an important issue concerning children and young people's rights.

Each year, young people can influence the ENOC annual conference as part of ENYA, the European Network of Young Advisers. This brings together young people from across Europe to make key recommendations on the conference's topic, which ENOC members then receive at the conference itself.

Scotland's young people influencing change in Europe

Our office supports ENYA, the European Network of Young Advisers, created by ENOC. Each year, ENOC holds a conference on a particular children's rights issue where young people work on projects throughout the year and are brought together to have their say on this issue in a meaningful and effective way.

ENYA's theme in 2018 was mental health. We worked with a group of young people to develop recommendations on what should change so that young people's mental health can be better supported in Scotland. They were:

- A national standard on mental health
- A national education and awareness raising campaign

We supported Holly and Fergus from the group to take part in the ENYA Forum in Barcelona to discuss these recommendations with their peers from across Europe.

In September, we took part in the ENOC annual conference in Paris, France which allowed us to exchange knowledge, updates and best practices with other

European children's commissioners, particularly on the issue of UNCRC incorporation.

16-year-old young adviser Clara Gray joined us, representing the views of Scotland's children and young people on mental health. The European Young Advisers then compiled a list of measures designed to improve young people's experiences of mental health and successfully influenced the ENOC position statement on children's mental health.

'It is incredibly important for young people to be able to have a say and have an opportunity to share our views and opinions. Our human rights aren't taken into account and respected at every level of decision making, and I am so glad that platforms such as ENOC value the opinions and experiences of young people so highly. More organisations should follow suit' – 16-year-old ENYA participant Clara Gray

"Emotions are what make us human. Protecting and enhancing our children's emotional wellbeing and mental health is the responsibility of humanity" – opening line of the ENOC position statement on children's mental health.

Scotland within: The World

As an Independent Children's Rights Institution, a key part of our role is to monitor the international legal instruments Scotland and the UK have signed up to and hold our governments to account over the commitments they have made. By doing this, we remind those in power of the promises they have made to children and young people— and raise awareness of when these promises aren't being kept.

In 2018, we monitored the UN's assessment of how the UK's governments have kept their commitments to Scotland's children and young people and we have engaged extensively with the international human rights monitoring bodies, including ensuring that children's voices from Scotland were front and centre within the mission of the UN Special Rapporteur on Extreme Poverty and Human Rights. We will continue to be a trusted expert who supports the development of children's human rights in Scotland and connect that work in Scotland to the rest of the world.

CORPORATE GOVERNANCE

Our office is committed to improving governance on a continuing basis through a process of evaluation and review.

In 2018-19, a Commissioner and Leadership Group monthly meeting was implemented to have governance oversight of the organisation. This meeting provides strategic connection between the Commissioner and senior managers. It also provides governance oversight of the annual delivery Plan, project updates, budgeting, human resources, and exceptions reporting. The minutes for these meetings are made public on our website.

Corporate Parenting

As well as the Commissioner, there are number of other people and organisations in Scotland who are **corporate parents**. They all have a duty to provide those with care experience with the best possible support and care.

We recognise the barriers to opportunity that care experienced people face and as part of our recruitment process we guarantee an interview to care experienced people who meet our core criteria.

We continued to facilitate our Corporate Parents Collaboration Group to help corporate parents exchange views, highlight good practice and identify ways in which they can work together.

We met with children and young people with care experience to hear what they have to say through events like our Young People's Human Rights Gathering and the Who Cares? Summer Camp.

We will continue to work closely with care experienced children and young people, as well as organisations who advocate for them.

Equality Outcomes

The Equality Act 2010 introduced a duty on public sector organisations, including the Commissioner's office, to produce a set of Equality Outcomes and report, at least every two years, on progress achieving them. We must also report on what we are doing to mainstream the general and specific public sector equality duties into our work.

In April 2017 we detailed in our report <https://www.cypcs.org.uk/ufiles/Equality-Report-2018.pdf> our new, focused equality outcomes for 2017- 2021. These are:

Equality Outcome 1: We support children from birth to 5 years to understand their rights

Equality Outcome 2: Our work challenges gender stereotyping

Equality Outcome 3: We will work to empower children and young people with mental health problems

Equality Outcome 4: All our communications are accessible and inclusive

Equality Outcome 5: Our recruitment, selection and human resource policies and procedures are fair and non-discriminatory

Equality Outcome 6: Our procurement procedures exceed our duties under the Equality Act.

In 2019/20 these will be reviewed and may, at that point, be supplemented by additional outcomes.

Equal Opportunities

Our office supports the principle of equal opportunities in employment and operating practices. We are committed to pursuing positive action in the organisation's policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, age, gender, sexual or marital status or disability.

In recruitment and selection, we offer guaranteed interview for those applicants who meet the essential criteria and possess a disability or are care experienced.

Training

We remain committed to providing staff with relevant training and development opportunities. During 2018/19, we organised various training for members of our team including GDPR, Resilience Training, Capacity and Consent and Effective Digital Communications: Improving Audience Engagement in 2018.

Sustainability

The Commissioner recognises that his activities may have both positive and negative impacts in Scotland and further afield. Through his policies and procedures, the Commissioner encourages the use of public transport wherever practicable.

We are fully compliant with Waste (Scotland) Regulations 2012. We receive monthly sustainability reports that allows us to measure our progress and identify areas for improvement. During 2018-19 we recycled 1442.06 kgs of waste which was a 16% decrease on 2017-18 (1717.10 kgs). This decrease in recycling can be attributed to one off bulk recycling as part of the office move in addition to new internal processes on reduction of packaging and re-use of cardboard boxes as means to send rights materials.

The total kgs of CO₂e diverted during 2018/19 was 865.78kgs which was an increase of 32.21% on 2017-18 (654.84).

Risks and Uncertainties

The 2018/19 risks are detailed on page 41.

FUNDING

The Scottish Parliament allocated the Commissioner a total budget of £1,360,000 for 2018-19 (2017-18: £1,334,000).

This included contingency funding of £45,000 for the temporary Grade 5 Head of Advice and Investigations and an additional £6,000 for the new statutory duties under the General Data Protection Regulation which came into effect on 25 May 2018.

In addition to this, the net budget was reduced by £37,000 on the office move which took place in December 2018. The new office is a shared facility and some overhead costs are now met through a central budget and do not form part of our direct expenditure. Therefore, the budget was reduced to reflect our lower expenditure.

The Commissioner drew down £1,320,460 (2017-18: £1,377,000)

The annual accounts are prepared on an accruals basis meaning that expenses are recognised in the period in which they were incurred rather than when the cash payment is made. On this basis, the Commissioner's expenditure on operating activities for the year ended 31 March 2019 totalled £1,373,000 (2017-18: £1,387,000). This was on staffing costs £864,000 (2017-18: £908,000), other operating expenditure £477,000 (2017-18: £451,000) and depreciation and amortisation £32,000 (2017-18: £28,000). Income for the year was £0 (2017-18: £0).

£1,000 (2017-18: £3,000) was spent on capital additions during the financial year as detailed in note 5 to the Accounts. Excluding notional expenditure (depreciation and amortisation) of £32,000 (2017-18: £28,000) total expenditure was £1,342,000 (2017-18: £1,362,000).

Payment of Creditors

The Commissioner is committed to the CBI Prompt Payment Code for the payment of bills for goods and services received. Payments are normally made as specified in the agreed contract conditions. Where there is no contractual position or other understanding, they are due to be paid within 30 days of receipt of the goods or

services. Payment performance for 2018-19 was 85.0% (2017-18: 92.6%) and 41.9% in 10 days (2017-18: 56.0%).

Performance against Budget

The Commissioner is funded through the Scottish Parliamentary Corporate Body (SPCB). For the financial year 2018-19, the Commissioner was allocated a funding budget of £1,360,000.

	2018-19 Budget	2018-19 Expenditure	Variance	2017-18 Expenditure
	£'000	£'000	£'000	£'000
Staff costs	878	864	(14)	908
Travel expenses	20	41	21	38
Staff recruitment & training	18	17	(1)	11
Property costs	73	66	(7)	98
Professional fees	46	52	6	63
IT support & website	56	43	(13)	42
Promotion & Participation	93	193	100	78
Research	95	2	(93)	42
Running costs	80	63	(17)	79
Capital costs	1	1	-	3
Total expenditure	1,360	1,342	(18)	1,362

Children and young people through our engagement and participation told us that they wanted the office to focus more on participation and less on research. In 2018-19 we fulfilled this in a number of projects, specifically in our work with Children and Young People as Human Rights Defenders.

ACCOUNTABILITY REPORT

Corporate Governance Report

This report provides an outline of the internal control structure and management of resources that provide assurance about performance and risk management for the Commissioner.

System of Internal Control

A formal Scheme of Delegation is in place and will be reviewed in 2019-20.

Provision of Information to Employees

The Commissioner has adopted the principles of openness and participation in his organisation and places a high level of importance on both informing and consulting staff. He does so by providing access to management papers, through oral and written briefings, by staff meetings and the involvement of staff at events.

Information would be withheld only where this could be shown to be justified or where a duty of confidence is owed to a third party.

Information management

We responded to thirteen freedom of information requests in 2018/19 (2017/18: eight). All the requests were responded to within the required 20 working days, with an average response rate of 15 working days. We did not receive any requests for environmental information or for an internal review.

We have clear guidelines that govern how we handle data. There is a clearly established process for recording and investigation of any potential breaches in data security. All incidents are required to be logged using an incident recording system and, following an investigation, any risks are mitigated as far as possible.

Personal Data Related Incidents

In 2018-19 we had four data breach incidents (2017 – 18: 0), all four were reported to our Data Protection Officer. All four breaches were contained and our assessment of the likelihood and severity of the resulting risk to people's rights and freedoms was low – therefore it was deemed not necessary to notify the ICO (Information Commissioner's Office).

External audit and risk management

The Commissioner's Advisory Audit Board (AAB) supports the Commissioner in his responsibilities for risk, control and governance. The AAB met once in 2018/19 and considered the audit report. The audit report provided an unqualified opinion of the 2017/2018 accounts.

Audit

The accounts are audited by Deloitte LLP appointed by the Auditor General for Scotland in accordance with paragraph 11 (1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003. The Auditor General has appointed Deloitte LLP as the Commissioner's auditors for the 5-year period from 2016-17 to 2020/21.

Auditors Fees

External auditor's remuneration for the year was £16,290 (2017-18: £15,970). External audit received no fees in relation to non-audit work.

Disclosure of information to auditors

As Accountable Officer, I am unaware of any relevant audit information of which our auditors are unaware. I have taken all necessary steps to ensure that I am aware of any relevant audit information and to establish that the auditors are also made aware of this information.

Authorisation

As Accountable Officer, I authorised these financial statements for issue on xxxxx

Bruce Adamson
Children and Young People's
Commissioner Scotland.

Date 23/10/2019

COMMISSIONER'S REPORT

Office Holder

The Children and Young People's Commissioner Scotland

<i>The Commissioner was</i>	Bruce Adamson
<i>Appointed</i>	18 May 2017
<i>Term ending</i>	17 May 2023

Leadership Group

The Commissioner leads a senior management team (Leadership Group) which oversees the operation and development of the office. During 2018-19, this comprised:

Name	Position
Ezmie McCutcheon	Head of Communications
Stephen Grounds	Head of Corporate Services (retired May 2019)
Nicola Vallance-Ross	Head of Corporate Services (Employment commenced October 2018)
Nick Hobbs	Head of Advice & Investigations
Máire McCormack	Head of Strategy

Advisory Audit Board (AAB)

A non-statutory, non-executive independent AAB support the Leadership Group in providing effective governance and management of risks. The AAB meets at least once per year to consider audit matters, management of risks to the business and the strategic direction of the organisation. Members of the Commissioner's AAB are drawn from the AAB of the Scottish Parliamentary Corporate Body (SPCB). During 2018-19, the Commissioner was assisted by Jean Couper and Claire Robertson.

Register of Interests

The Commissioner maintains a register of significant interests held by the Commissioner and staff. This is available on request. During 2018-19 no interests were assessed as significant (2017-18: Nil)

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

The Scottish Parliamentary Corporate Body (SPCB) has appointed Bruce Adamson as Accountable Officer of the Children and Young People's Commissioner Scotland. The responsibilities of the Accountable Officer (including responsibility for the propriety and regularity of public finances) for keeping proper records and safeguarding assets are set out in the Memorandum to the Accountable Officer of the Children and Young People's Commissioner Scotland.

Under paragraph 11(1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003 the Commissioner is required to prepare a statement of accounts for each financial year in the form as directed by Scottish Ministers. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Children and Young People's Commissioner Scotland and of its net resource outturn, application of resources, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Commissioner is required to:

- (i) observe the Accounts Direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- (ii) make judgements and estimates on a reasonable basis.
- (iii) state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements.
- (iv) prepare the financial statements on a "going concern" basis, unless it is inappropriate to presume that the Commissioner will continue in operation.

As Accountable Officer, I can confirm that, as far as I am aware, there is no relevant audit information of which the Commissioner's auditors are unaware, and I have taken all the steps that I ought to have taken to make myself aware of any relevant

audit information and to establish that the Commissioner's auditors are aware of that information.

I confirm that 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 requirement for determining that it is fair, balanced and understandable.

Bruce Adamson
Children and Young People's
Commissioner Scotland.

Date 23/10/2019

GOVERNANCE STATEMENT

This Statement sets out for our staff and stakeholders the basis on which the office of the Children and Young People's Commissioner Scotland has been established; the way in which it is governed and managed; and how it is accountable for what it does.

Governance framework and operation during the year

These accounts cover the period 1 April 2018 to 31 March 2019.

Management

The Leadership Group was led by the Commissioner and oversaw the operation and development of the office. The team consisted of the Commissioner, the Head of Communication, the Head of Strategy, the Head of Advice and Investigations and the Head of Corporate Services. During this reporting year, the Head of Corporate Services retired, and his replacement was recruited. The Leadership Group met formally monthly to discuss and record key issues affecting the operation of the office. These meetings were minuted, with actions assigned to specific team members. Copies of the minutes are available on the Commissioner's website <https://www.cypcs.org.uk/footer/foi/class-3/management>

During 2018-19, the office worked to ensure that its operational delivery plan was aligned with the current Strategic Plan 2016-20. Each year, staff members agree a series of specific objectives directly related to and designed to achieve the organisation-wide objectives contained in the Strategic Plan. The annual operational plan outlines the objectives for the year and the progress of which is measured against our annual reports.

Ensuring finances are operated effectively, efficiently and economically

The operation of mechanisms to ensure finances are operated effectively, efficiently and economically is ensured through a Procurement Policy accompanied by a Scheme of Delegation which outlines the type and level of authority delegated to specific staff members.

The Commissioner is funded through the Scottish Parliament and, each year, submits an evidence-based budget bid for scrutiny and approval. The budget is based on the requirements of the strategic and operational business plans as well as prior year performance. Each budget element is reviewed to ensure the office is achieving best value; that it is continuously improving, serving stakeholders and meeting objectives whilst achieving value for money.

Throughout the year, key financial issues are raised with the Accountable Officer, as they occur and at Leadership Group Meetings. This allows any financial concerns to be identified and resolved promptly.

As well as the SPCB, external oversight is also provided by Deloitte LLP, who review the annual accounts. In addition, the Commissioner is supported by an Advisory Audit Board who provide advice on governance and financial issues.

Ensuring staff are managed effectively

As well as the performance management system, the Commissioner maintains a number of staff policy documents. These reflect statutory duties to staff, as well as terms and conditions and HR-related procedures.

These documents are extensive and include a Code of Conduct as well as Anti-Fraud, Grievance, Dignity at Work, Home-Working, Remote Working and Disciplinary policies. The office regularly reviews policies and procedures and standard practice is to consult and inform staff about any revisions. This ensures that staff members are regularly updated and fully aware of the rights and responsibilities they have.

Risk management arrangements, serious risks during period and emerging risks

In this period risks were managed through an annual Delivery Plan and addressed at monthly Leadership Group Meetings. This system of internal control was designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives and to manage them efficiently, effectively and economically. The system is made up of a number of operating procedures

intended to provide reasonable assurance that objectives will be achieved and funds properly managed. It is designed to manage and mitigate these risks, not eliminate them and can, therefore, only provide reasonable, and not absolute, assurance of effectiveness.

The office also maintains a risk management policy. This details the risks which may stop or hinder the organisation achieving its objectives and outlines the measures required or undertaken to reduce those risks.

The Commissioner has identified the following as key risks for the organisation in 2018-19 and put in place mitigating actions:

1. Possibility of insufficient funding made available in respect of additional staff numbers, recruitment of suitably qualified staff. Mitigation – The office will monitor spend on staff costs and ensure expenditure is kept within budget. Competencies and criteria will be developed for new posts to ensure staff are suitably qualified and experienced. This was achieved.
2. Key milestones within the office move not being achieved resulting in slippage of project plans and operational effectiveness. Mitigation – The office has appointed a lead project co-ordinator responsible for exception reporting to the Leadership Group (SMT). This was achieved.
3. Erosion of Management override of controls caused by key staff retirement. Mitigation – Early recruitment of replacement allowing for a longer handover of key duties and responsibilities. This mitigation action was achieved but unfortunately not in full due to staffing absences.

Effectiveness of governance arrangements

To ensure effectiveness the Commissioner reviews their scheme of internal control quarterly. This assessment is informed by:

- The work of the AAB in consideration of risk and internal control measures
- Reports and comments made by the external auditors
- The work of the management team (Leadership Group)

- Review of the Commissioner's objectives as set out in the Strategic and annual Delivery Plans.
- Review of the systems and procedures in place to manage staff, finances and risks.

Compliance with generally accepted best practice principles and relevant guidance on corporate governance has been assessed using an internal control checklist. The checklist is based upon that provided within the Scottish Public Finance Manual, and a proportionate approach has been adopted, reflecting the relatively small size and simple structure of the Commissioner's office.

During 2018/19 internal control measures were not fully operational due to long term absence of key members of staff. During the year, significant work was undertaken to improve business continuity and succession planning. In addition, a new post was created within Corporate Services (Finance Officer).

No written authorities were issued to the Accountable Officer during 2018-19 or 2017-18.

Bruce Adamson
Children and Young People's
Commissioner Scotland.

Date 23/10/2019

REMUNERATION AND STAFF REPORT

The Commissioner's AAB has three independent members including the Chair of the Board. Members are remunerated by the SPCB. During 2018-2019, the Commissioner was assisted by Jean Couper and Claire Robertson.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioner and the Senior Management Team. Information is presented for the whole year to 31 March 2019.

The information in the following tables is subject to external audit and the explanatory text within the remuneration report is reviewed by the external auditors to ensure that it is consistent with the accounts.

Name and title	Salary: full year equivalent		Pension benefits accrued during the year*		Total	
	2018- 19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000	2018-19 £'000	2017-18 £'000
Bruce Adamson Children and Young People's Commissioner Scotland (from May 2017)	70-75	70-75	28	11	85-90	85-90
Tam Bailie Children and Young People's Commissioner Scotland (to May 2017)	0	75-80	0	15	0	90-95
Nicola Valance-Ross Head of Corporate Services (from Oct 2018)	40-45	N/A	7	N/A	45-60	N/A
Stephen Grounds Head of Corporate Services (to May 2019)	50-55	50-55	16	11	65-70	65-70
Ezmie McCutcheon Head of Communications (from June 2018)	40-45	N/A	17	N/A	55-60	N/A
Máire McCormack Head of Policy	50-55	50-55	17	9	65-70	60-65
Nick Hobbs Head of Advice and Investigations	45-50	45-50	19	0	65-70	55-60

*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 individual contributions. The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights.

The "Salary" category covers both pensionable and non-pensionable amounts. It includes gross salary and, if awarded, overtime, recruitment and retention allowances, taxable allowances and any ex-gratia payments. It does not include employer National Insurance or pension contributions.

Median Salary Ratio

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid senior member of staff in their organisation and the median remuneration of the organisation's workforce:

	2018-19	2017-18
Highest paid staff member (the Commissioner). Salary band £'000	70-75	70-75
Range of staff remuneration	25-75	30-80
Median total remuneration (£)	41,777	40,560
Ratio	1.71	1.73

The "Median Total" is the annual, full-time equivalent total remuneration, as at 31 March 2019, of the staff member, lying in the middle of the linear distribution of the total staff, excluding the highest paid office-holder.

Pension Benefits

	Real increase in pension at pension age £'000	Total accrued pension at pension age as at 31 Mar 2019 £'000	CETV at 31 Mar 2019 £'000	CETV at 31 Mar 2018 £'000	Real increase in CETV as funded by employer £'000
Bruce Adamson Commissioner	2.5-5	15-20	236	169	33
Nicola Vallance-Ross Head of Corporate Services	0-2.5	0-5	3	0	2
Stephen Grounds Head of Corporate Services	0-2.5	10-15	262	233	15
Máire McCormack Head of Strategy	0-2.5	15-20	312	265	18
Nick Hobbs Head of Advice and Investigations	0-2.5	0-5	17	6	7
Ezmie McCutcheon Head of Communications	0-2.5	5-10	92	N/A	6

Further detail about the pension scheme is given in notes 1.6 and 3 to the accounts. The figures relating to pension and pension benefits are as provided by MyCSP Ltd, who administer the Civil Service Pension Scheme on behalf of the Cabinet Office.

Civil Service Pensions are still assessing the impact of the McCloud judgement in relation to changes in benefits. The benefits and related CETV's disclosed to not allow for any potential future adjustments that may arise from this judgement.

The Cash Equivalent Transfer Value (CETV)

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. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the scheme, not just their service in the senior capacity to which the disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional pension benefits at their own cost. CETVs are worked out 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 when pension benefits are drawn.

The real increase in the value of the CETV

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

Service contracts

Remuneration of the Commissioner is set by the SPCB. Following nomination by the Scottish Parliament the Commissioner is appointed by Her Majesty the Queen. Bruce Adamson was appointed as Commissioner from 18 May 2017 and is due to demit office on 17 May 2023.

Severance Payments

One severance payment in salary band 50-55 was made during the year. (2017 – 18: None).

Gender Breakdown

The number of employees, broken down by gender, as at 31 March 2019:

	2019		2018	
	Female	Male	Female	Male
Commissioner	0	1	0	1
Senior Managers	3	2	2	2
Employees	8	1	7	1
Total	11	4	9	4

A senior manager is defined as being the equivalent of a member of the Senior Civil Service.

Average Sickness Absence

The average sickness absence per person was as follows:

	2018-19	2017-18
	Days	Days
Employees	19.5	8

During 2018/19 there was a significant increase in sickness absence (143.75%). As we are a small organisation, any long-term sickness absence has a large impact on our absence statistics. In 2018-19 there were three long term sickness absences equating to 222 working days lost. This office has an Employment Assistance Programme in place and all staff are advised and reminded to use this free service as required.

Staff recruitment and appointment contracts

Staff employed by the Children and Young People's Commissioner Scotland are on merit and on the completion of a fair and open competition. The principles of the recruitment and appointment process are set out on the Scottish Parliament website at <http://www.scottish.parliament.uk/abouttheparliament/16619.aspx>

The Children and Young People's Commissioner Scotland is committed to apply, where possible, the same employment related policies as those which are available to staff who are employed by the SPCB, where these can be supported by the Commissioner's business activities and objectives. Staff policies specifically available for disabled individuals, which have been adopted by The Children and Young People's Commissioner Scotland include:

- Giving full and fair consideration to applications for employment made to the organisation by disabled persons, having regard to their particular aptitudes and abilities.
- For continuing employment of, and arranging appropriate training for, employees of the organisation who may become disabled persons during the period when they are employed by the organisation.
- For the training career development and promotion of disabled persons employed by the organisation.

In addition, those applicants who meet the essential criteria and are care experienced are offered a guaranteed interview.

Employee Pension Liabilities

As outlined in greater detail within notes 1.6 and 3 to the Annual Accounts, employees of the Children and Young People's Commissioner Scotland, whilst not civil servants, are eligible to join the Principal Civil Service Pension Scheme. These statutory arrangements are unfunded with the costs of benefits met by monies voted by the UK Parliament each year. It is not possible for the organisation to identify its share of the underlying liabilities in the scheme which can be attributed to the employees of The Children and Young People's Commissioner Scotland. The scheme actuary valued the scheme as at 31 March 2012. Details of the resource accounts of the Cabinet Office: Civil Superannuation can be found at www.civilservice.gov.uk/pensions. For the purposes of this Statement of Account, it is therefore accounted for on the same basis as a defined contribution scheme.

Bruce Adamson
Children and Young People's
Commissioner Scotland.

Date 23/10/2019

Independent auditor's report to the members of Children and Young People's Commissioner Scotland, the Auditor General for Scotland and the Scottish Parliament

Report on the audit of the financial statements

Opinion on financial statements

We have audited the financial statements in the annual report and accounts of Children and Young People's Commissioner Scotland for the year ended 31 March 2019 under the Commissioner for Children and Young People (Scotland) Act 2003. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2018/19 Government Financial Reporting Manual (the 2018/19 FReM).

In our opinion the accompanying financial statements:

- give a true and fair view in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2019 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 FReM; and
- have been prepared in accordance with the requirements of the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Basis for opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the

financial statements section of our report. We were appointed by the Auditor General on 31 May 2016. The period of total uninterrupted appointment is three years. We are independent of the body in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern basis of accounting

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the body has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about its ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Risks of material misstatement

We have reported in a separate Annual Audit Report, which is available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that we identified and our conclusions thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of the Accountable Officer Responsibilities, the Accountable Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Officer is responsible for assessing the body'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 deemed inappropriate.

Auditor's responsibilities for the audit of the financial statements

Our 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 an auditor's report that includes our 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.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved. We therefore design and perform audit procedures which respond to the assessed risks of material misstatement due to fraud.

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

Other information in the annual report and accounts

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the information other than the financial statements, the audited part of the Remuneration and Staff Report, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon except on matters prescribed by the Auditor General for Scotland to the extent explicitly stated later in this report.

In connection with our audit of the financial statements, our responsibility is to read all the other information in the annual report and accounts and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report on regularity of expenditure and income

Opinion on regularity

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of expenditure and income. We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Report on other requirements

Opinions on matters prescribed by the Auditor General for Scotland

In our opinion, the audited part of the Remuneration and Staff Report has been properly prepared in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

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

- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers; and

- the information given in the Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Matters on which we are required to report by exception

We are required by the Auditor General for Scotland to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

We have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to our responsibilities for the annual report and accounts, our conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in our Annual Audit Report.

Use of our report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.



Pat Kenny, CPFA (for and on behalf of Deloitte LLP)
110 Queen Street
Glasgow
G1 3BX
United Kingdom

**Statement of Comprehensive Net Expenditure for the year
ended 31 March 2019**

	Notes	2019	2018
		£'000	£'000
Administrative Costs			
Staff Costs	2.2	864	908
Other Administration costs	4	477	451
Depreciation and Amortisation	5	32	28
Net Administration Costs		1,373	1,387
Net Operating Cost		1,373	1,387

All amounts relate to continuing activities.

The accompanying notes on pages 62 to 73 form an integral part of these financial statements.

Statement of Financial Position

As at 31 March 2019

	Notes	2019 £'000	2018 £'000
Non-Current Assets			
Property, Plant and Equipment	5.1	3	32
Intangible Assets	5.2	-	2
Total Non-Current Assets		3	34
Current Assets			
Trade and Other Receivables	6	24	33
Cash and Cash Equivalents	7	43	106
Total Current Assets		67	139
Total Assets		70	173
Current Liabilities			
Trade and other payables	8	(74)	(125)
Total Current Liabilities		(74)	(125)
Net Assets/(Liabilities)		(4)	48
Taxpayers Equity			
General Fund		(4)	48
Total Taxpayers Equity		(4)	48

The Accountable Officer authorises these financial statement for issue on
24/10/2019.

Bruce Adamson
Children and Young People's
Commissioner Scotland

Date 23/10/2019

The accompanying notes on pages 62 to 73 form an integral part of these financial
statements.

Statement of Cash Flows
For Year Ended 31 March 2019

	Notes	2019 £'000	2018 £'000
Cash Flows from Operating Activities			
Net Operating Cost		(1,373)	(1,387)
Adjustment for Non-Cash Transactions			
Depreciation and Amortisation	5	32	28
Movements in Working Capital			
(Increase)/ Decrease in Trade and Other Receivables		9	(14)
Increase/(Decrease) in Trade and Other Payables		(51)	76
Net Cash Outflow from Operating Activities		(1,383)	(1,297)
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	5	(1)	(3)
Net Cash Outflow from Investing Activities		(1,384)	(3)
Total Net Cash Outflows		(1,384)	(1,300)
Cash Flows from Financing Activities			
Financing from the Scottish Parliamentary Corporate Body		1,321	1,377
Net Cash Inflow from Financing Activities		1,321	1377
Total net (decrease)/increase in cash and cash equivalent		(63)	77

Net Increase in Cash and Cash Equivalents

Cash and Cash Equivalents at the beginning of Period	106	29
Cash Flow in Year	(63)	77
Cash and Cash Equivalents at the end of Period	43	106

Statement of Changes in Taxpayers' Equity

For Year Ended 31 March 2019

	General Fund £'000
Balance at 1st of April 2018	48
Net Operating Costs for the Year	(1,373)
Funding From the SPCB	1,321
Balance at 31 March 2019	(4)
	<hr/> <hr/>
Balance at 1st of April 2017	58
Net Operating Costs for the Year	(1,387)
Funding From the SPCB	1,377
Balance at 31 March 2019	48
	<hr/> <hr/>

NOTES TO THE ACCOUNTS

1 **Accounting Policies**

These financial statements have been prepared in accordance with the *Government Financial Reporting Manual (FReM)* in compliance with the accounts direction issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be 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 that are considered material to the accounts. The accounts are prepared on a going concern basis, which provides that the Commissioner will continue in operational existence for the foreseeable future.

1.1 **Accounting Convention**

These accounts have been prepared under the historical cost convention.

1.2 **Property, Plant and Equipment**

1.2.1 **Capitalisation**

Purchases of assets for a value exceeding £500 inclusive of irrecoverable VAT are treated as capital. The IT equipment threshold is where the group value exceeds £500.

1.2.2 **Valuation**

As appropriate, non-current assets are valued at depreciated historic cost (DHC) as a proxy for fair value.

1.2.3 **Depreciation**

Depreciation is provided on all tangible non-current assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset.

1.2.4 Estimated useful life of assets

The estimated useful life of assets are as follows:

Fixtures, Fitting and Equipment	5 years
IT Systems	3 years
Leasehold improvements	5 years

1.3 Intangible Non-Current Assets

Software and licenses are capitalised as intangible non-current assets and amortised on a straight-line basis over the expected life of the asset (3 years).

1.4 Funding

Funding from the SPCB is credited directly to the general fund in the period to which it relates.

1.5 Leases

The Commissioner holds no material finance leases. Costs in respect of operating leases are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the life of the lease.

1.6 Pension Costs

Pension benefits for employees of the Children and Young People's Commissioner Scotland are provided through the Civil Service Pension Scheme arrangements. These statutory arrangements are unfunded with the costs of benefits met by monies voted by Parliament each year. Prior to 1 April 2015 employees participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections; three provide 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. From 1 April 2015 a new pension scheme was introduced – the Civil Servants and Others Pension Scheme 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 April

2015 all newly appointed employees and the majority of those already in service joined alpha.

The Children and Young People's Commissioner Scotland is unable to identify its share of the underlying assets and liabilities and, therefore it is accounted for as a defined contribution scheme and no liability is shown in the Statement of Financial Position. A full actuarial valuation was carried out as at 31 March 2012. The PCSPS is financed by payments from the employer and from those current employees who are members of the PCSPS, who pay contributions at different rates which depend on their salaries and the section of the pension scheme of which they are a member. The rate of employer contributions is typically set following an actuarial valuation. The previous valuation was carried out as at 31 March 2007 and this recommended an employer contribution rate of 18.9% of pensionable pay. Government Actuary's Department has been appointed as the PCSPS actuary. Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

1.7 Value Added Tax

The office of the Commissioner is not VAT registered and all VAT is charged to the Accounts.

1.8 Financial Instruments

Financial assets are carried in the statement of financial position sheet at amortised cost. Financial assets and financial liabilities are recognised in the balance sheet when the Commissioner becomes a party to the contractual provisions of the instrument. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the following assumptions:

no early repayment or impairment is recognised

where an instrument will mature in the next 12 months, the carrying amount is assumed to approximate to fair value

the fair value of trade and other receivables is taken to be the invoiced or billed amount.

Credit risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other third parties.

The Commissioner receives funding on a monthly basis and restricts cash holdings to a minimum.

Market risk

Changes in market interest rates influence the interest payable on borrowings and on interest receivable on surplus funds invested. The Commissioner does not rely on interest receivable as its key source of income.

1.9 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.10 Critical Judgements in Applying Accounting Policies

In applying the accounting policies set out in these Notes, the Commissioner has had to make judgements about the financial transactions or those involving uncertainty about future events. The critical judgement made in the Financial Statements is that the organisation will continue as a going concern and will be appropriately funded by the SPCB.

1.11 Critical Accounting Estimates

The Financial Statements contain estimated figures that are based on assumptions about the future or that are otherwise uncertain. These estimates relate to the value of tangible and intangible assets. Estimates are made taking account of historical experience, current trends and other relevant factors but cannot be

determined with certainty. Actual results could be different from the assumptions and estimates but are unlikely to be material.

Pension benefits are provided through the Civil Service pension arrangements. The Civil Service pension arrangements are unfunded multi-employer defined benefit schemes in which the Commissioner's office is unable to identify its share of the underlying assets and liabilities. As a result, the pension fund is accounted for as a defined contribution scheme.

1.12 Standards issued

Effective in 2018-19

IFRS 9 Financial Instruments was issued in July 2014, effective for periods beginning on or after 1 January 2018. The standard replaces IAS 39 and introduces a single approach to classification and measurement of financial instruments; a new forward-looking expected less impairment model; and a revised approach to hedger accounting.

IFRS 15 Revenue from Contracts with Customers was issued in May 2014, effective for periods beginning on or after 1 January 2018. The standard introduces greater disclosure requirements, as a new five stage model for assessing and recognising revenue from contracts with customers.

There is no material impact from applying these new accounting standards.

Not effective in 2018-19

IFRS 17 Insurance Contracts – application required for accounting periods beginning on or after 1 January 2021, but not yet adopted by the FReM.

IFRIC 23 Uncertainty over Income Tax Treatments – Application required for accounting periods beginning on or after 1 January 2019.

It is not foreseen that any impacts will arise from these new standards and are unlikely to have material effect.

2 Employee Information

2.1 *Average Number Employed (Full Time Equivalent)*

The average number of full time equivalent (FTE) persons employed by the Commissioner during the period was as follows:

	2019	2018
	FTE	FTE
Commissioner	1	1
Employees (including SMT)	14	13
	15	14

2.2 Breakdown of Staff Costs - Administration costs

	Total		Commissioner		Permanent Staff		Temporary staff	
	2019 £'000	2018 £'000	2019 £'000	2018 £'000	2019 £'000	2018 £'000	2019 £'000	2018 £'000
Salaries /wages	654	713	72	73	543	620	39	20
Social Security Costs	72	70	9	9	63	61		
Pension Costs	138	125	16	16	122	109		
Total	864	908	97	98	728	790	39	20

3. Pension

For 2018-19 employers' contributions of £121,936 (2017-18: £108,379) were payable to the PCSPS at one of four rates in the range 20% to 24.5% of pensionable pay, based on salary bands (2017-18: 16.7% to 24.3%).

In addition to the above, employer contributions of £15,702 were payable to the PCSPS for the Commissioner at the rate of 22.1% (2017-18: £16,336 at a rate of 22.1%).

There were no outstanding or prepaid scheme contributions at 31 March 2019
(2017-18: £nil).

4 Other Administration Costs

	2019	2018
	£'000	£'000
Property Costs	66	98
General Office Running Costs	63	79
Staff Recruitment & Training	17	11
Travel and Expenses and Hospitality	41	38
Promotion & Participation	193	78
Research	2	42
IT & Website	43	42
Professional Fees	52	63
	477	451

The total for Professional Fees includes £16,290 (2017-18: £15,970) for external auditor's remuneration.

5 Property, Plant and Equipment

5.1 Tangible Non-Current Assets	Leasehold Improvements	Fixtures & Fittings & Equipment	IT Systems	Total
	£'000	£'000	£'000	£'000
Cost				
At 1 April 2018	31	19	69	119
Additions	-	-	1	1
Disposals	(31)	(18)	(13)	(62)
At 31 March 2019	-	1	57	58
Depreciation				
At 1 April 2018	21	16	50	87
Charge for Year	10	3	17	30
On disposals	(31)	(18)	(13)	(62)
At 31 March 2019	-	1	54	86
Net Book Value at 31 March 2019	-	-	3	3
Net Book Value at 31 March 2018	10	3	19	32

2017/18 Comparatives

Cost

At 1 April 2017	31	19	66	116
Additions	-	-	3	3
At 31 March 2018	31	19	69	119

Depreciation

At 1 April 2017	15	14	32	61
Charge for Year	6	2	18	26
At 31 March 2018	21	16	50	87

**Net Book Value at
31 March 2018**

	10	3	19	32
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5.2 Intangible Non-Current Assets	Software & Licences
	£'000
Cost	
At 1 April 2018	8
Additions	-
Disposals	(1)
At 31 March 2019	7
Amortisation	
At 1 April 2018	6
Charge for Year	2
On disposals	(1)
At 31 March 2019	7
Net Book Value at 31 March 2019	-
Net Book Value at 31 March 2018	2
2017/18 Comparatives	
Cost	
At 1 April 2017	8
Additions	-
Disposals	-
At 31 March 2018	8
Amortisation	
At 1 April 2017	4
Charge for Year	2
On disposals	-

At 31 March 2018			6
Net Book Value at 31 March 2018			2
6 Trade Receivables and Other Current Assets			
	2019	2018	
	£'000	£'000	
Debtors	12	1	
Prepayments	12	32	
	24	33	
7 Cash and Cash Equivalents			
	2018	2018	
	£'000	£'000	
Balance at 1 April 2018	106	29	
Net Change in cash and cash equivalent balances	(63)	77	
Balance at 31 March 2019	43	106	
Cash Held at Commercial Banks	43	106	
8 Trade Payables and Other Current Liabilities			
Amounts falling due within one year			
	2019	2018	
	£'000	£'000	
Trade Payables	38	26	
Accruals	36	99	
	74	125	

9 Operating Leases

	2019	2018
	£'000	£'000
Operating lease payments commitments expiring:		
Within 1 year of the balance sheet date	-	52
Within 1 - 5 years of the balance sheet date	-	22
Over 5 years of the balance sheet date		
Total	-	74

The above figures reflect the termination of our lease on our previous premises. The assignment of the lease provided for 10/12/2019.

10 Capital Commitments

As at 31 March 2019 there were capital commitments amounting to £29,523 relating to the purchase of IT equipment (2018: £nil).

11 Contingent Liabilities

As at 31 March 2019 there were no contingent liabilities (2018: £nil).

12 Related Party Transactions

The Commissioner was constituted by legislation enacted by the Scottish Parliament which provides funding via the SPCB. The SPCB is regarded as a related body. The SPCB provided funding of £1,321,000 during the year.

Neither the Commissioner, nor his staff or related parties has undertaken material transactions with the SPCB during the year.

13 Post Balance Sheet Events

No event has occurred since the date of the statement of financial position which materially affects the financial statements.



SCOTLAND'S COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 11 of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003, hereby give the following direction.
2. The statement of accounts for the financial year ended 31 March 2006, and subsequent years, shall comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FRoM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The earlier direction is hereby revoked.

Signed by the authority of the Scottish Ministers

Dated 1 September 2006

Children and Young People's Commissioner Scotland

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