

**Scotland's Commissioner
for Children and Young People**

Annual Accounts

Year Ended 31 March 2009

**Commissioner for Children and
Young People in Scotland
Accounts for the Year Ended 31 March 2009**

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FOREWORD AND MANAGEMENT COMMENTARY

The accounts for the financial year ended 31 March 2009 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.

Background Information

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

Statutory Powers and Responsibilities

2. The Commissioner's general function is to promote and safeguard the rights of children and young people in Scotland, up to age 18, or up to 21 if they have ever been in care or looked after by a local authority. In particular, the Commissioner must:

- promote awareness and understanding of the rights of children and young people;
- review law, policy and practice to assess their adequacy and effectiveness as regards those rights;
- promote best practice by service providers; and
- promote, commission, undertake and publish relevant research.

3. 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.

4. 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.

5. 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. Such matters should not relate to the case of only one child or young person, but must focus either on all children and young people or groups of them.

6. 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.

Operational Review of 2008/9

7. I took over as Scotland's Commissioner for Children and Young People on 26 April 2009. In its fifth year of operation from 1 April 2008 to 31 March 2009, Scotland's Commissioner for Children and Young People undertook the following activities:

- Worked with the Scottish Government on the publication of a child-friendly version of the Concluding Observations of the UN Committee on the Rights of the Child.
- Encouraged other organisations and individuals to use the illustrations developed by my office relating to each of the 42 rights in the Convention. These were marketed through the international Children's Rights Information Network (CRIN) website and there have been over 400 requests to use the illustrations.
- The four UK Children's Commissioners jointly published a report for the UN Committee on the Rights of the Child on the state of implementation of the Convention.
- Published a newsletter update on the report, Sweet 16? The Age of Leaving Care in Scotland to keep stakeholders informed of progress in implementation of the report's recommendations. Following receipt of information from local authorities and other stakeholders, a report to mark the anniversary of Sweet 16? entitled called "Sweet 16? One Year On – Is life any sweeter?" was laid before Parliament on 25 March 2009.
- Work continued on a new website for children and young people, with members of the Reference Group providing some of the written content, undertaking photography and animation assignments to help populate the site.
- A series of downloadable workshops on children's rights has been developed by SCCYP participation staff from their direct work with children and young people.
- Our work to promote the right to play involved close association with key stakeholders. We advocated effectively for a strategic approach to play to be included in the government's Early Years Framework and secured supporting

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concluding observations and recommendations from the UN Committee on the Rights of the Child.

- 104 schools across Scotland returned their results from the Detective Kits for analysis, representing the efforts of almost 2500 children. In March 2009, schools were asked for feedback on the project to enable us to find out more about how schools had used the resource, and how well children had engaged with the activities.
- A small project looked at issues surrounding “No Ball Games” signs. The output from this project is a web-based game highlighting the issue which will feature on our forthcoming children and young people’s website.
- Convened a group of professionals and contractors closely involved with the current school building programme and others with a professional interest in open space, environmental issues. The aim of the group was to ensure that children and communities get the best deal out of the significant expenditure in school building programme. A series of meetings with Scottish Government, local authorities, sustainable development experts, architects and designers complemented the work of the group and the resulting output was the production of guidance aimed to be a practical support to local authorities building new schools.
- Disseminating the report “Not Seen; Not Heard: Not Guilty” – the rights and status of the children of prisoners in Scotland and pursuing implementation of its recommendations.
- We approached SIRCC to undertake work to consult with key stakeholders on the development of guidance and to compile a framework for policies and procedures for guidance on outdoor play and recreation for residential child care services.
- In February 2008, a report was laid before Parliament entitled “Handle with Care: The Moving and Handling of Children and Young People with Disabilities”. Further to this report and conscious of the transition issues consistently raised by disabled young people, Playback ICE were commissioned to support a young person with disabilities, to write a report on the transition from school to higher education.
- In November, we hosted the annual British and Irish Network of Ombudsmen and Children’s Commissioners conference.
- Continued visits to prisons and secure units for children to inform both my work on young people who are detained and on the rights of the children of prisoners.

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- We have continued to use children’s rights impact assessments in our policy work. We have carried out numerous assessments of proposed legislation and policy for their impact on children’s rights. In addition, we have continued to promote the use of children’s rights impact assessments by the
- Scottish Government, local authorities and other organisations whose work has an impact on children. In February 2009, we were asked to present the model at a conference in Austria and deliver an impact assessment workshop to local professionals working with children and young people.
- A one week work experience placement was offered to a young person from Donaldson’s, Scotland’s national residential and day school. Every member of staff was given deaf awareness training by Donaldson’s prior to the placement, and, as the placement was undertaken without the aid of an interpreter, this proved invaluable.
- Three young people from the Reference Group embarked upon a research project with support from our staff. The aim of the project was to enable a group of young people to identify, undertake and report on a small research project, with an opportunity to reflect on the process which could encourage other young people and adults to do more peer led research. The report was finalised in February 2009 entitled “EMA: Our Say”.
- Continued our collaboration with the University of Edinburgh to fund an Economic Social Research Council Case studentship.
- This year witnessed the end of the term of office of the first standing groups of young people.

Further information on all of the above activities is available in SCCYP’s Annual Report 2008 – 09.

The Commissioner submitted the following responses to Government and Parliament proposals:

Submitted written evidence to the Scottish Parliament on:

- Inquiry into Child Poverty in Scotland.
- Sexual Offences (Scotland) Bill.
- PE1150: Location of Prisons and the associated impact on prisoners’ families.
- PE 1169: Display of Sexually Graphic Material.
- Review of SPCB Supported Bodies.
- Inquiry into child and adolescent mental health services.

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Submitted written evidence to the Scottish Government on:

- Early Years and Early Intervention: A Joint Scottish Government and COSLA Policy Statement.
- Scottish Road Safety Consultation – a 10 year strategy to improve road safety in Scotland.
- Climate Change: Consultation on Proposals for a Scottish Climate Change Bill.
- National Delivery Plan for Children and Young People’s Specialist Services in Scotland: Draft for Consultation.
- Better Cancer Care: response to the discussion paper on future priorities for cancer care in Scotland.
- Safeguarding Children in Scotland who may have been Trafficked.
- Abolition of Unruly Certificates.
- Consultation on the Education (Additional Support for Learning) (Scotland) Act Amendment Bill 2008.
- Changing Scotland’s relationship with alcohol: a discussion paper on our strategic approach.
- Safeguarding our Rural Schools and improving school consultation procedures: proposals to change legislation.
- Scottish Government Draft Early Years Framework.
- Strengthening for the future: a consultation on the reform of the Children’s Hearings System.
- Wheelchair and Seating Service Modernisation Draft Action-Plan.
- Sentencing Guidelines and a Scottish Sentencing Council: Consultation and Proposal.
- Consultation on the acquisition and retention of DNA and fingerprint data in Scotland.
- Patients’ Rights: a public consultation on a Patients’ Rights Bill for users of the NHS in Scotland.
- Proposal to develop an acknowledgment and accountability forum for adult survivors of childhood abuse.
- 16+ Learning Choices: first step activity and financial support.
- Review of Fatal Accident Inquiry Legislation.
- Improving the Lives of Children in Scotland – are we there yet?
- Equipment and Adaptations Guidance for Health and Local Authority Partnerships – Consultation on Draft Guidance.

Future Development

8. Since my appointment, I have been considering the future development of the work plans and objectives of my office. Current development activity includes:

- Preparing a new business strategy that will enable me to take forward the development of the organisation.
-

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-
- Designing and delivering our National Consultation with the aim to raise awareness of our work as well as engaging with children and young people throughout Scotland to identify future priorities for the Commissioner.
- Identifying a new set of policy priorities in consultation with children and young people and agencies that work with and for them.
- Establishing partnerships with key stakeholders who will further support our ability to reach a wider audience of professionals, parents and children and young people to continue to raise awareness of children's rights.
- Following through the conclusions and recommendations of the UN Committee to ensure that they are widely disseminated throughout Scotland and acted upon
- Continuing our work to highlight the rights of children and young people amongst policy and decision makers throughout Scotland.

Financial Position

9. The Commissioner's expenditure on operating activities for the year ended 31 March 2009 totalled £1,328,000 (2008 £1,317,000). This was on staffing costs £691,000 (2008 £655,000), other operating expenditure £581,000 (2008 £592,000) and depreciation £56,000 (2008 £70,000). Income for the year was £22,000 (2008 £22,000).

10. A further £2,000 (2008 £4,000) was spent on capital additions during the financial year as detailed in note 7 to the Accounts giving total expenditure of £1,330,000. Excluding non cash items (Depreciation £56,000 and cost of Capital £5,000) total expenditure was £1,269,000. This compares to a budget of £1,312,000 representing an underspend of £43,000.

11. This underspend was mainly due to reduced expenditure on staff salaries following staff resignations during 2008-09.

Payment of Creditors

12. Invoices are processed by SCCYP. SCCYP 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 either receipt of the goods or services. SCCYP payment performance for 2008-09 was 91% (2007-08, 96%).

The Commissioner for Children and Young People in Scotland

13. ***The Commissioner during the year was:*** Kathleen Marshall

Appointed: 26 April 2004

The Commissioner's appointment was for a period of 5 years.

On 26 April 2009, Tam Baillie was appointed as The Commissioner for Children and Young People in Scotland. This appointment is for an initial period of 2 years.

Equal Opportunities

14. The Commissioner supports the principle of equal opportunities in carrying out operational functions and employment practices. This means he is committed to pursuing positive action in his organisation's policies and practices to ensure that no

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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.

Provision of Information to Employees

15. The Office of the Commissioner has adopted the principles of openness and participation in its organisation and places a high level of importance on both informing and consulting staff. It does so by providing access to management papers, through oral and written briefings, by staff meetings and events. Information would be withheld only where this could be shown to be justified or a duty of confidence is owed to a third party.

Audit

16. The accounts are audited by auditors 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.

Disclosure of Information to Auditors

17. As Accountable Officer, I am not aware of any relevant audit information of which our auditors are unaware. I have taken all necessary steps to ensure that I myself am aware of any relevant audit information and to establish that the auditors are also aware of this information.



Tam Baillie
Scotland's Commissioner for Children and Young People

Date: 30 July 2009

REMUNERATION REPORT

Remuneration of the Commissioner is set by the SPCB. Following nomination by the Scottish Parliament the Commissioner is appointed by Her Majesty the Queen.

The Commissioner's salary and pension entitlement is set out below

Remuneration	2009 £'000	2008 £'000
Salary	80-85	75-80
Benefits in kind	nil	nil

Salaries include basic salaries, and where appropriate performance bonuses payable, reserved rights, recruitment and retention allowances. They do not include employer National Insurance or Superannuation contributions.

Pension Benefits

	Real increase in pension and related lump sum at age 60	Total accrued pension at age 60 as at 31 March 2009 and related lump sum	CETV at 31 March 2008	CETV at 31 March 2009	Value of CETV increase over year as funded by the employer
	£'000	£'000	£'000	£'000	£'000
Commissioner					
Kathleen Marshall	0 – 2.5	10-15	172	202	16
	Lump sum	Lump sum			
	0 – 2.5	0 - 5			

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. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the 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 calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries 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.



Tam Baillie
Scotland's Commissioner for Children and Young People

Date: 30 July 2009

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

The SPCB designated the Commissioner as the Accountable Officer for the Office of the Commissioner for Children and Young People in Scotland. The relevant responsibilities as Accountable Officer, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Memorandum to Accountable Officers of Other Public Bodies issued by the Scottish Executive and published in the Scottish Public Finance Manual.

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 Commissioner's affairs at the year end and of the financial activities of my Office during the 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.

STATEMENT ON INTERNAL CONTROL

As Accountable Officer, I am responsible for maintaining a sound system of internal control that supports the achievement of organisational policies, aims and objectives, whilst safeguarding the public funds and the organisation's assets for which I am responsible.

The system of internal control is an ongoing process, designed to identify the principal risks to achieving our objectives; to evaluate the nature and extent of those risks and to manage them efficiently, effectively and economically. The system comprises a network of operating procedures intended to provide reasonable assurance that the objectives will be achieved and assets properly managed. It is designed to manage rather than eliminate those risks and can therefore only provide reasonable and not absolute assurance of effectiveness.

The SPCB pays the salaries and allowances of the Commissioner and any expenses incurred by the Commissioner in the exercise of his functions. It also provides that the terms and conditions of staff and the arrangements for pensions, allowances and gratuities all require the approval of the SPCB. From April 2005, responsibility for financial administration, preparation of the annual accounts and maintenance of accounting records transferred to SCCYP.

As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. The review of effectiveness of the system of internal control is informed by senior members of staff, who contribute to the development and maintenance of the internal control framework, the reports of internal auditors, views of the Advisory Audit Board, and comments made by the external auditors in their management letter and other reports.

No significant weaknesses have been identified in the period of review.



Tam Baillie
Scotland's Commissioner for Children and Young People

Date: 30 July 2009

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

We have audited the financial statements of Scotland's Commissioner for Children and Young People (the "Commissioner") for the year ended 31 March 2009 under the Commissioner for Children and Young People (Scotland) Act 2003. These comprise the Operating Cost Statement, the Balance Sheet, the Cash Flow Statement, and the related notes. These financial statements have been prepared under the accounting policies set out within them. We have also audited the information in the Remuneration Report that is described in that report as having been audited.

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 123 of the Code of Audit Practice approved by the Auditor General for Scotland, we do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Respective responsibilities of Scotland's Commissioner for Children and Young People and auditor

The Commissioner is responsible for preparing the Annual Report, which includes the Remuneration Report, and the financial statements in accordance with the Commissioner for Children and Young People (Scotland) Act 2003, the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers. The Commissioner is also responsible for ensuring the regularity of expenditure and receipts. These responsibilities are set out in the Statement of Accountable Officer's Responsibilities.

Our responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements and with International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland.

We report to you our opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers. We report to you whether, in our opinion, the information which comprises the management commentary, included in the Annual Report, is consistent with the financial statements. We also report whether in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

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In addition, we report to you if, in our opinion, the Commissioner has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by relevant authorities regarding remuneration and other transactions is not disclosed.

We review whether the Statement on Internal Control reflects the Commissioner's compliance with relevant guidance, and we report if, in our opinion, it does not. We are not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Commissioner's corporate governance procedures or its risk and control procedures.

We read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion

We conducted our audit in accordance with the Public Finance and Accountability (Scotland) Act 2000 and International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board as required by the Code of Audit Practice approved by the Auditor General for Scotland. Our audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of expenditure and receipts included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Commissioner in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Commissioner's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and receipts shown in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

Financial statements

In our opinion

- the financial statements give a true and fair view, in accordance with the Public Finance and Accountability (Scotland) Act 2000 and directions made thereunder by the Scottish Ministers, of the state of affairs of Scotland's Commissioner for Children and Young People as at 31 March 2009 and of its net operating cost, recognised gains and losses and cash flows for the year then ended;
- the financial statements and the part of the Remuneration Report subject to audit have been properly prepared in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers; and
- information which comprises the management commentary, included with the Annual Report, is consistent with the financial statements.

Regularity

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

Grant Thornton UK LLP
Chartered Accountants and Registered Auditors
1-4 Atholl Crescent
Edinburgh
EH3 7LQ

August 2009

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Operating Cost Statement for the year ended 31 March 2009

	<u>Notes</u>	<u>2009</u> £'000	<u>2008</u> £'000
<u>Income</u>			
Income from all Sources	3	(22)	(22)
<u>Expenditure</u>			
Staff Costs	4,5	691	655
Other operating costs	6	581	592
Depreciation	7	56	70
<u>Total Expenditure</u>		<hr/> <hr/> 1,328	<hr/> <hr/> 1,317
<u>Net Expenditure for the Year</u>		<hr/> <hr/> <hr/> <hr/> 1306	<hr/> <hr/> <hr/> <hr/> 1,295

All amounts relate to continuing activities. There have been no gains or losses other than those recognised in the Operating Cost Statement.

The accompanying notes on pages 19 to 28 form an integral part of these accounts.

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Balance Sheet as at 31 March 2009

	<u>Notes</u>	<u>2009</u> £'000	<u>2008</u> £'000
<u>Fixed Assets</u>			
Tangible Assets	7	144	181
Intangible Assets	7	4	21
<i>Total Fixed Assets</i>		148	202
<u>Current Assets</u>			
Debtors	8	38	44
Bank & Cash	9	7	9
		45	53
Creditors - amounts falling due within one year	10	(42)	(82)
Net Current Assets		3	(29)
Total Assets less current liabilities		151	173
Creditors - amounts falling due after 1 year	11	0	0
Total Net Assets		151	173
<u>Financed by:</u>			
Capital and Reserves			
General Fund	12	151	173
		151	173

The accompanying notes on pages 19 to 28 form an integral part of these accounts.



Tam Baillie
Scotland's Commissioner for Children and Young People

Date: 30 July 2009

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Cash Flow Statement for Year Ended 31 March 2009

<u>Operating Activities</u>		<u>2009</u> £'000	<u>2008</u> £'000
Net Cash Outflow from Operating Activities	(i)	(1,279)	(1,226)
 <u>Capital Expenditure</u>			
Purchase of Tangible Fixed Assets		(2)	(4)
		<u>(1,281)</u>	<u>(1,230)</u>
 <u>Financing</u>			
Financing from the Scottish Parliamentary Corporate Body		1,279	1238
Increase/(Decrease) in Cash	(ii)	<u>(2)</u>	<u>8</u>

(i) Reconciliation of Operating Surplus to Net Cash Inflow from Operating Activities

	<u>2009</u> £'000	<u>2008</u> £'000
Net Expenditure for the Year	(1,306)	(1,295)
(Increase)/ Decrease in Debtors	6	(17)
Increase/(Decrease) in Creditors	(40)	9
Depreciation	56	70
Notional Cost of Capital	5	7
Net Cash Outflow from Operating Activities	<u>(1,279)</u>	<u>(1,226)</u>

(ii) Analysis of Changes in Cash & Bank

	1st April 2008 £'000	Cash Flow £'000	31st March 2009 £'000
Cash at Bank and in Hand	<u>9</u>	<u>(2)</u>	<u>7</u>

NOTES TO THE ACCOUNTS

1 Accounting Policies

1.1 Basis of Accounting

These accounts cover the year to 31 March 2009. The financial statements have been prepared under the historical cost convention, modified to account for the revaluation of fixed assets where material, at their value to the business by reference to their current costs and in accordance with the Accounts Direction issued by Scottish Ministers. They meet the requirements of the Government Financial Reporting Manual, and of the Statements of Standard Accounting Practice / Financial Reporting Standards issued and adopted by the Accounting Standards Board, so far as these requirements are appropriate.

1.2 Fixed Assets

1.2.1 *Capitalisation*

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

1.2.2 *Intangible assets*

Software and licences are capitalised as intangible fixed assets and amortised on a straight line basis over the expected life of the asset

1.2.3 *Valuation*

Assets are reflected at their value to the organisation by reference to current cost.

1.2.4 *Depreciation*

Depreciation is provided on all tangible and intangible fixed assets at rates calculated to write off the cost or valuation in equal instalments over the remaining estimated useful life of the asset. These are as follows:

Leasehold improvements	Over the period of the lease
Furniture and equipment	5 years
Fixtures & Fittings	5 years
IT Equipment & Software	3 years

1.3 Funding Receivable

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

1.4 Lease incentive

Income received from the landlord as contribution towards property improvements is released to income over 4 years.

1.5 Leases

The Commissioner holds no material finance leases. Costs in respect of operating leases are charged to the Operating Cost statement as they fall due.

1.6 Notional Costs

In line with HM Treasury's Fees and Charges Guide and DAO letter 8/96, The Commissioner includes notional costs for cost of capital at the rate approved by HM Treasury of 3.5% in real terms on all assets and liabilities.

1.7 Pension Costs

The Commissioner

The Commissioner is paid through the Scottish Parliamentary Corporate Body's payroll. The Commissioner is a member of the Principal Civil Service Pension Scheme (PCSPS).

Employees

The staff employed by the SCCYP are also members of the PCSPS. This is an unfunded multi-employer defined benefit scheme, however SCCYP is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2003. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservice-pensions.gov.uk)

1.8 Value Added Tax

SCCYP is not VAT registered. All VAT is charged to the Operating Cost Statement or capitalised with the relevant asset as appropriate.

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2 Performance Against Budget

SCCYP is funded through the SPCB. For financial year 2008-09 SCCYP was allocated a funding budget of £1,312,000.

	2009 Budget £'000	2009 Expenditure £'000	Variance £'000	2008 Expenditure £'000
Net Operating Cost	1,312	1,306	(6)	1,295
Capital Expenditure	0	2	2	4
Total Expenditure	1,312	1,308	(4)	1,299
Accruals adjustments:				
Non cash items	0	(61)	(61)	(77)
Working capital (incl cash)	0	32	32	16
Cash Funding from SPCB	1,312	1,279	(33)	1,238

3 Income

	<u>2009</u> £'000	<u>2008</u> £'000
Release of deferred income – Lease Incentive	19	19
Bank interest	3	3
	22	22

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4. Staff Numbers and Costs

4.1 *Average Staff Employed (Full Time Equivalent)*

The average number of full time equivalent persons employed in the Office of SCCYP during the period was as follows:

	2009	2008
Commissioner	1	1
Staff	14	14
	15	15

4.2 *Breakdown of Staff Costs*

	Total 2009 £'000	Commissioner 2009 £'000	Staff 2009 £'000	Total 2008 £'000
Salaries / wages	543	81	462	508
Social security costs	40	8	32	39
Pension costs	108	21	87	108
	691	110	581	655

5 Pension Costs

For 2008-09 employers contributions of £87,386 were payable to the PCSPS at one of four rates in the range 17.1 to 25.5 per cent of pensionable pay, based on salary bands. This compares to contributions of £87,480 in 2007-08 with the four rates falling between 17.1 % and 25.5 %.

The Scheme Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

There were no outstanding or prepaid scheme contributions at 31 March 2009 (2008 £nil).

On death, pensions are payable to the surviving spouse at the rate of half of the member's pension. On death in service, the scheme pays a lump sum benefit of at least twice pensionable pay, depending on scheme joined within PCSPS, and also provides a service enhancement on computing the spouse's pension. The enhancement depends on the length of service and cannot exceed ten years. Medical retirement is possible in the event of serious ill health. In this case, pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

**Commissioner for Children and
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Accounts for the Year Ended 31 March 2009**

6 Analysis of Operating Expenditure

	<u>2009</u>	<u>2008</u>
	£'000	£'000
Property Costs	100	102
General Office Running Costs	59	60
Staff Recruitment & Training	47	27
Travel and Expenses and Hospitality	28	31
Promotion	141	121
Participation	73	71
Research	67	87
IT Records Management	0	0
IT Support	18	12
Website Development & Maintenance	8	41
Professional Fees	35	33
Notional Cost of Capital	5	7
	581	592
	581	592

The above total includes £17,180 (2008 £15,600) for external auditor's remuneration. External audit received no fees in relation to non audit work.

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7 Fixed Assets

<u>Tangible Fixed Assets</u>	Leasehold Improvements	Fixtures & Fittings and Equipment	IT Systems	Total
	£'000	£'000	£'000	£'000
<u>Cost</u>				
At 1 April 2008	205	66	59	330
Additions	-	2	-	2
At 31 March 2009	<u>205</u>	<u>68</u>	<u>59</u>	<u>332</u>
<u>Depreciation</u>				
At 1 April 2008	67	33	49	149
Charge for Year	21	13	5	39
At 31 March 2009	<u>88</u>	<u>46</u>	<u>54</u>	<u>188</u>
<u>Net Book Value at 31 March 2009</u>	<u>117</u>	<u>22</u>	<u>5</u>	<u>144</u>
<u>Net Book Value at 31 March 2008</u>	<u>138</u>	<u>33</u>	<u>10</u>	<u>181</u>

**Intangible Fixed
Assets**

Cost

	Software & Licences £'000
At 1 April 2008	51
Additions	-
At 31 March 2009	<u>51</u>

Depreciation

At 1 April 2008	30
Charge for Year	17
At 31 March 2009	<u>47</u>

**Net Book Value at
31 March 2009**

4

**Net Book Value at
31 March 2008**

21

**Commissioner for Children and
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8 Debtors

	<u>2009</u> £'000	<u>2008</u> £'000
Trade Debtors	7	7
Prepayments	31	37
	38	44
	38	44

9 Cash at Bank and in Hand

	<u>2009</u> £'000	<u>2008</u> £'000
Cash Held at Commercial Banks	7	9
	7	9
	7	9

10 Creditors: amounts falling due within one year

	<u>2009</u> £'000	<u>2008</u> £'000
Trade Creditors	18	47
Accruals	24	17
Lease incentive	-	18
	42	82
	42	82

11 Creditors: amounts falling due after one year

	<u>2009</u> £'000	<u>2008</u> £'000
Lease incentive at 1 April 2008	18	37
Released to income	(18)	(19)
	0	18
Balance at 31 March 2009		
Amount falling due within one year (note 10)		(18)
	0	0
	0	0

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12 General Fund

	<u>2009</u> £'000	<u>2008</u> £'000
Balance at 1 April 2008	173	223
Net Expenditure for the Year	(1,306)	(1,295)
From the SPCB	1,279	1,238
Notional Cost of Capital	5	7
Balance at 31 March 2009	151	173

13 Operating Leases

	<u>2009</u> £'000	<u>2008</u> £'000
Operating lease payments commitments expiring:		
Within 1 year of the balance sheet date	-	-
Within 1 - 5 years of the balance sheet date	-	-
Over 5 years of the balance sheet date	59	59
Total	59	59

14 Capital Commitments

As at 31 March 2009 there were no capital commitments (2008 £nil).

15 Contingent Liabilities

There were no contingent liabilities as at 31 March 2009 (2008 £nil).

16 Related Party Transactions

SCCYP was constituted by the Scottish Parliamentary Corporate Body. The Scottish Parliamentary Corporate Body is regarded as a related party.

Neither the Commissioner, other staff or related parties has undertaken material transactions with SCCYP during the year.

17 Post Balance Sheet Events

No event has occurred since the date of the balance sheet which materially affects the financial statements.

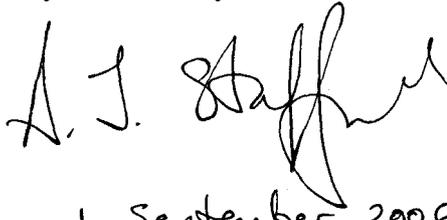


SCOTTISH COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE

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 (FReM) 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