

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

Annual Report and Accounts

Year Ended 31 March 2017

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

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PERFORMANCE REPORT: OVERVIEW

A summary of our statutory duties, key issues and key risks to the achievement of objectives and how we performed over the year.

Introduction

The audited accounts for the financial year ended 31 March 2017 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 for 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. In particular 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.

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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. 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.

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.

Review of 2016-17

The current Commissioner is Bruce Adamson who took up post in May 2017. **This report covers the final year of Tam Baillie's 2009-2017 term as Commissioner.** The office is now in its thirteenth year of operation during 1 April 2016 to 31 March 2017. The role of the Children and Young People's Commissioner Scotland is to promote and protect children and young people's rights, and to work for everyone under 18, or up to 21 if they have ever been 'looked after' or in care. It is not enough simply to say that we must listen to children and young people; if their rights are infringed we must also act on what we hear.

Former Commissioner's Statement

It seems only a short time ago that I took up office in May 2009, yet much progress has been made and I am proud of the many achievements during my tenure. In 2016-17, I am pleased to report progress in work on domestic abuse, where court ordered contact is one of the work streams which will be progressed under the Ministerial Group for Equally Safe. This work will be informed by the views and experiences of young people affected through the joint work undertaken by my office and Scottish Women's Aid – entitled, Power Up, Power Down.

In Scotland, we still have almost one in four children affected by poor living standards. It is a shocking indictment of our tolerance to inequality in our society. As long as we have children living in poverty, Scotland's worthy ambitions in terms of early years development, educational achievement and life chances for our children will be thwarted. It remains to be seen whether the good intentions of the Child Poverty Bill or the Social Security transfers will translate into improvements on the scale required: if not, we will continue to spend disproportionate resources combatting the effects of poverty on our children.

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This is also a time of change and upheaval with the Brexit negotiations ongoing. There are many protections to children and young people provided through EU membership and these must remain. There is an opportunity to enshrine them in UK and Scots Law but there is also a threat that some may be lost – this would greatly damage progress already made through EU directives and must be guarded against.

In April 2016, I laid before the Scottish Parliament, my office's Strategic Plan 2016-20 which will form the basis of the immediate future work of the office. As I noted in my foreword to that Plan, I focused the plan on high level activity to provide sufficient flexibility for the new Commissioner's priorities.

If my tenure has confirmed one thing for me, it is the fundamental importance of relationships with children and young people. Time and time again, they report that this is the aspect of their development they most cherished: the teacher who inspired them; the youth worker who created an unexpected opportunity; or the care worker who stuck with them through thick and thin – and these are the places where children's rights have meaning. Whatever else happens in the external world, we can exert control of those relationships and can exert influence in the small spaces where children's rights blossom and take root for a life time.

Finally, I wish my successor, Bruce Adamson and the very talented team every success in making further progress in children's rights in Scotland.

POLICY TEAM

During 2016-17, the Policy Team have sought to influence change in a wide range of areas:

UN Reporting

In May 2016, the UK Government and devolved governments were examined by the United Nations Committee on the Rights of the Child on their progress in implementing the UN Convention on the Rights of the Child. The Committee questions representatives from all UK Governments on the written evidence they have submitted in advance to the Committee. The Committee also looks at evidence submitted by non-governmental organisations including the four UK Commissioners.

As part of this process we submitted several reports to the Committee in partnership with other UK Commissioners' offices.

Many of the Concluding Observations can be directly traced back to the issues we highlighted in our reports, evidence and meetings with the Committee. For example, the use of restraint and isolation rooms in special schools and the need for children with mental health conditions to be treated as close to home as possible.

Stop and Search

This year we continued our work with the Independent Advisory Group on Stop and Search where we created a specific Children and Young People's chapter in the Statutory Code of Practice on Stop and Search, highlighting the importance of explaining each step of the process, using clear and accessible language and alerting Police Officers to the specific needs of some groups of children and young people, including those with learning disabilities or care-experienced young people.

Evidence and Procedure Review – Next Steps

This year we worked with the Scottish Courts and Tribunal Service to progress the findings of the Evidence and Procedure Review – Next Steps report. We participated in two working groups – one looking at Joint Investigative Interviews and the other looking at wider issues around children giving evidence in court.

Joint Investigative Interviews involve both a Police Officer and a Social Worker, and are designed to explore a child protection concern about a child. They assist in safety planning and can also be used to inform a Children's Hearing or as evidence in court.

The Joint Investigative Interviews group found that many Joint Investigative Interviewers are rarely called upon to use their skills, given the high number of Police Officers and Social Workers who are trained. The group recommended that instead there should be a smaller pool of highly trained interviewers, able to use their skills on a more regular basis. This would lead to higher quality interviews and an improved ability to build rapport with the children and young people they were working with. The group also looked at other factors, such as whether these interviews were held in child-friendly venues and whether the equipment used to record interviews was of a high enough quality.

We also took part in a further work-stream looking at the experiences of children and young people giving evidence in criminal courts. A new practice note was developed by the Lord Justice Clerk, Lady Dorrian, in conjunction with the group. This explored best practice in taking evidence on commission from children and young people.

The group's wider work was designed to ensure that children and young people should not have to give evidence in open court, recognising that the current court system in Scotland was not child and young person centered.

Young Carers

We produced a report with partners to identify the concerns and issues of young carers around the impact of caring responsibilities on their mental health and wellbeing. We used a survey approach with young carers helping to design the survey.

There were lots of key messages from this research including how often the positive aspects of caring are overlooked. As well as other dissemination activities we shared our findings at a seminar of key stakeholders in March 2017.

Children's views of food insecurity

We undertook research with Nourish Scotland and Home–Start UK Scotland to find out what children think about food insecurity, using a range of activities. We have been using the report to highlight that food insecurity and poverty is a violation of children's rights.

Seminar series 2016–17

We ran a 'Reflections on research' seminar series to bring together ideas about research and to share knowledge and understanding. Guest speakers provided a range of insights and perspectives on their research with young people and we also looked at evaluation and how it could help to reflect on practice and engagement.

We also hosted the launch of a report by Newcastle University on 'Muslim youth and political participation in Scotland' when we had a stimulating presentation from some young people from Shawlands Academy about how to engage with young people in research.

Corporate Parenting Collaborative Group

We convened a Corporate Parents Collaborative Group for organisations named under Schedule 4 of the Children and Young People (Scotland) Act (2014). The group had its first meeting in August 2016 and agreed its terms of reference which are to facilitate discussion and exchange of practice between corporate parents, identify areas for joint working, alert group members to relevant activities and highlight any relevant research and invite external guests as appropriate with a view to sharing information on issues relating to our role as corporate parents.

Co-ordinated the Scottish leg of the visit of the UN Special Rapporteur on Toxics, Mr Baskut Tuncak to the UK

We organised the Scottish leg of the mission of the Special Rapporteur on Toxics to the UK in January 2017, identifying witnesses and other key representatives from across civil society and setting up individual and joint meetings. The Rapporteur met with civil society and with Scottish Government officials to discuss the implications for human rights of the environmentally sound management and disposal of hazardous substances and wastes. This was part of a wider UK fact finding mission, at the invitation of the UK Government.

The Children and Young People's Commissioner Scotland and the Scottish Human Rights Commission (SHRC) provided support to the UN Special Rapporteur during his visit to Scotland.

UN General Day of Discussion - September 2016

The purpose of General Discussion Days is to foster a deeper understanding of the contents and implications of the Convention as they relate to specific articles or topics. The 2016 General Discussion day was on the issue of children's rights and the environment. The UN identified two aims for the day: to promote understanding of the relationship between children's rights and the environment and what needs to be done so that children's rights and environment issues are linked to make better laws and policies.

We provided a submission to this General Day of Discussion, noting that the right to a healthy environment is a precondition for the enjoyment of other rights set out in the United Nations Convention on the Rights of the Child (UNCRC). Our Head of Policy also participated in the GDG which took place in September 2016, during the 73rd session of the UN Committee at the United Nations Office in Geneva.

In September 2016, we also responded to the European and External Relations Committee's request for evidence around Scotland's relationship with the EU following the UK's vote to leave the EU and have worked closely with others in Scotland and across the UK on this, highlighting the potential impact of children's rights of the Brexit vote. This has included contributing to a workshop organised by Edinburgh University held in October 2016 which looked at the consequences of the United Kingdom's exit from the European Union and the plan to establish a British Bill of Rights.

Healthcare Needs in Schools

In 2013, we published "No barriers to medication at school", the results of our research into children and their parents' experiences when they needed help taking medication while at school. Enquiries received by our office shows that this continues to be a cause of children missing school and we have been campaigning for the Scottish Government to review the guidance on Administration of Medicines in Schools, which dates back to 1999.

During 2016 we worked with Scottish Government to produce new guidance on Healthcare Needs in Schools. It makes it clear that education authorities have a responsibility to put arrangements in place to ensure children's right to an education is not affected by their healthcare needs.

Additional Support for Learning

We are represented on several Scottish Government groups relating to additional support for learning. These groups advise Scottish Government and we continue to scrutinise to ensure that children's rights are reflected in Scottish Government policy.

Trafficking

During 2016 we worked with Scottish Government on the development of Scotland's Human Trafficking Strategy, and we contributed to the sections relating to children. We also contributed to discussions about age assessments, an issue affecting trafficked young people and those seeking asylum.

Separated Children

We worked with the other UK Children's Commissioners' offices to highlight rights issues raised by the closure of "The Jungle" camp in Calais and the resettlement of children under the Dubs Amendment. We advocated to ensure any children transferred to Scotland were treated as looked after children.

Domestic Abuse

We worked with representatives of Scottish Government and women's and children's organisations, arguing that the harm done to children when their parent is abused was reflected in the Domestic Abuse (Scotland) Bill, which was introduced to Parliament in May 2017. Whilst the bill contains some provisions we are continuing to lobby for improvement as it passes through Parliament.

Enquiries

We received 308 enquiries/requests for information between 1 April 2016 and 31 March 2017.

Enquiries were received from every local authority in Scotland, as well as other UK jurisdictions and France, the Gambia, Nepal, Kenya, Cyprus, the Netherland, Brazil, Poland, Bosnia-Herzegovina, and Kwazulu-Natal.

We received one enquiry from a whistleblower.

There were eight enquiries directly from children and young people, including young people wanting to know their rights with regard to housing.

The largest number of complaints continues to be about public bodies – particularly social work, education and health. Many of these were linked to additional support for learning, primarily focusing on reductions to service. There were also concerns raised about children and young people with additional support needs not receiving their full hours of educational provision.

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Children with complex needs continue to suffer from a shortage of appropriate treatment facilities in Scotland, as well as problems with coordination between health, social work and education. This often has a serious impact on their physical and emotional well-being as well as their educational attainment. Concerns about information-sharing and named person were raised with us – from both parents and professionals.

A significant number of enquiries are about looked after children – including problems with continuing care, particularly in cross local authority placement. Also highlighted was the lack of guidance regarding sanctions being used (including withholding allowances and barring from activities) as a behaviour management strategy in residential schools.

Enquiries were also received about transgender issues, including– access to toilets and changing rooms when moving on schools, requests for gender-neutral uniforms, and information-sharing at school regarding a change to gender identity.

PARTICIPATION AND EDUCATION TEAM

The Participation and Education team work to ensure that Scotland's children and young people have a chance to communicate with the Commissioner and talk about the issues that matter to them. The team goes out and about across the country to speak directly with children and young people and also find out their views through schools, organisations and clubs.

European Network of Ombudspersons for Children's (ENOC) engagement 2016

We invited young people from Barnardo's Services in East Ayrshire to help us and ENOC hear their views and recommendations for improving children and young people's rights to accessing education. This work was part of a project designed to form part of a European perspective involving young people from six different countries.

The young people created three reports for adults that captured their views along with a series of recommendations for change and improvement in Scotland. They presented their views and recommendations in a film and this and their reports were presented at the 20th annual ENOC Conference held in Lithuania in September 2016.

Power Up; Power Down

Power up; Power down is a joint participation project developed in partnership with Scottish Women's Aid. The project sought to examine the systems surrounding court ordered parental contact orders in the context of domestic abuse. The project was designed for children with lived experience of domestic abuse to allow them to safely contribute their views on court ordered contact processes and decisions. We worked in partnership with Glasgow Women's Aid, Shakti Women's Aid and Dunbartonshire Women's Aid who delivered the direct work with children.

We jointly produced an illustrated story based on real case studies about children experiencing domestic abuse and their journey through the family court system in Scotland. The story will be developed into a book and animated presentation and presented to and discussed with stakeholders. It is intended that a toolkit on the methodology used will also be developed around the book and animated presentation. This is intended to help adults use the same methodology to support the voices of other vulnerable children and young people to be safely and ethically engaged and heard.

The Scottish Civil Justice Council's Family Law Committee review of Form F9

Part of the project was designed to enable the children and young people to respond to The Scottish Civil Justice Council's Family Law Committee review of Form F9. This form is designed to elicit the views of children and young people.

The children's views were submitted to the Scottish Civil Justice Council's Family Law Committee's review process for consideration.

Under the Same Sky

We worked in partnership with the International Play Association (IPA) Scotland, the Children's Parliament and Terre des Hommes to develop 'Under the Same Sky', an international collaboration connecting children from six different countries to the United Nations Day of General Discussion 2016 held in Geneva in September 2016.

7 Golden rules for Participation

Holocaust Memorial Day is a national commemoration day in the UK dedicated to the remembrance of those who suffered in The Holocaust and in subsequent genocides in Cambodia, Rwanda, Bosnia and Darfur.

After the first 2016 HMD Youth Conference held in Glasgow, young people and museum educators began talking about how they could improve the 2017 event, to make the planning and delivery process more youth-led and participatory. They invited us to help them explore how they could use the 7 Golden Rules for Participation as a tool to enable them plan and deliver the next conference in line with the values and principles of participation contained in Article 12 of the Convention on the Rights of the Child and its associated General Comment.

Engagement with Child and Adolescent Mental Health Services (CAMHS)

A young service user member of the Child and Adolescent Faculty, Royal College of Psychiatrists (RCPsych) in Scotland, visited us in April 2016 to discuss issues around children and young people's rights and how they might better inform and improve the experience of children receiving support from child and adolescent mental health services (CAMHS).

We supported the young user to lead a positive discussion on the 7 Golden Rules of Participation with the Executive Committee in August 2016. The Committee agreed to consider ways in which they could inform CAMHS practice and the 7 Golden Rules have now been promoted across their networks and a pilot project has been launched through the Dumfries and Galloway CAMHS team.

The young user launched the work being undertaken on the Golden Rules in CAMHS at a national event in January 2017 and will lead a review of progress and learning from the Dumfries and Galloway pilot in 2017.

A children and young people-friendly environment

In August 2017, the Commissioner's powers will be extended to allow the office to take forward issues from individual children and young people based on their 'rights, interests and views'.

During 2016-17, as part of the preparation, we worked with children and young people to try to create a more welcoming and child friendly environment for any young visitors and their families. Supported by us and the Children's Parliament, a group came together from Auchinraith Primary and Calderside Academy to reimagine our office space. We acted on their recommendations and were delighted to work with young people from The Art Room in Edinburgh's Wester Hailes Community. We asked them to think about what it was they wanted to say about rights to the decision-makers and other children and young people who use our main

space. The resulting individual art pieces were installed and have provided an immediate starting point for discussions on rights, with children and young people at the centre.

**Edinburgh Fringe Festival Event
Young People - Building Peace Through the Arts**

We worked with The Scottish Youth Parliament, Youth Theatre Arts Scotland and Media Education to design and jointly host a Fringe Central panel and audience discussion event as part of the 2016 Fringe Central Events Programme for Fringe participants. Through this we raised awareness of the UNCRC and the role of the Commissioner with 59 people attending the two-hour long debate.

Influencing Good Practice

We have visited and delivered presentations, workshops and awareness raising sessions to many children and young people and adults from a wide range of professional sectors in schools, youth clubs, nurseries, colleges, universities, in continuing professional development programmes and conferences across Scotland.

As an example, we worked with Deaf and hard of hearing young people who use BSL, along with youth workers from Deaf Action to explore what they thought about how the BSL (Scotland) Act 2015 could be implemented in local areas. The young people and their youth workers developed a series of recommendations for the Scottish Government on what to consider and how best to take forward the implementation of the BSL (Scotland) Act 2015 through local area planning processes.

Equally Safe Participation Partnership

The Commissioner's office worked as an advisor with Edinburgh University, young adults with previous experience from 'Voice Against Violence', Barnardo's, Scottish Women's Aid, Scottish Youth Parliament and Rape Crisis Scotland. Together they designed a national child rights informed framework and programme of engagement to support the participation of children and young people to inform the draft delivery plan for 'Equally Safe - Scotland's strategy for preventing and eradicating violence against women and girls'.

A child and young person co-produced programme is currently being designed and will be launched nationally in the summer of 2017.

CORPORATE SERVICES TEAM

The Corporate Services team comprises the Head of Corporate Services, the Information Officer, the Communications Manager, the Digital Media Officer, the Executive Assistant and the Receptionist and Administration Officer.

The Corporate Services team work to ensure the smooth running of the office and ensure that it remains effective, efficient and fit for purpose.

Alongside the Management Team the Head of Corporate Services oversees the financial operation of the office, including budgeting and monitoring annual expenditure.

The Information Officer is responsible for the development of an integrated information service that supports the Commissioner and colleagues in undertaking their work effectively thereby ensuring the promotion and safeguarding of children and young people's rights in Scotland.

The Communications Manager manages the effective planning and delivery of external communications including publications and all media related activities for the office. She advises the Commissioner and the Management Team on all related communication issues and ensures that key messages are articulated to appropriate audiences. She also ensures that all external communications are accessible and relevant to children and young people in particular.

The Digital Media Officer is responsible for leading, developing and delivering an effective digital strategy for the Commissioner, managing and distributing content on our website and through social media, e-communications and other online channels.

The Executive Assistant organises the Commissioner's busy programme of meetings and visits.

The Receptionist and Administration Officer is a vital first contact point for guests and visitors to the office; manages travel and accommodation for the staff; assists with organising events and responds to requests for resources. She also assists the Head of Corporate Services.

Managing Records

We are committed to ensuring effective records management as a means of providing evidence of the actions and decision making that underpins our daily functions and duties, helping us to promote and protect the human rights of children and young people. In 2016/17, we:

- managed our records in line with our Information and Records Management Policy, and in accordance with the requirements of the Public Records (Scotland) Act 2011.
- upgraded to the latest version of our electronic document records management system to help us to ensure that we continue to effectively manage the records we create.

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- continued the process of reviewing and developing our records retention schedule.
- revised our Guide to Information to take account of the Scottish Information Commissioner's revised approach to the Model Publication Scheme.

Access to information

If you would like to know more about the work of the Commissioner but can't find the information please contact us.

We are obliged to comply with the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulation 2004 which gives you a right to ask for and be given the information we hold, unless we can give you a good reason for not providing you with it. The Data Protection Act 1998 also gives you a right to ask for and be given the personal information we hold about you, unless we can give a good reason for not providing you with it. For example, during the year:

- We received and responded to ten freedom of information requests. There were no requests for environmental information or personal information.
- Most of the requests sought information in relation to how the Commissioner's office delivers its functions and manages its resources.
- We received one request for an internal review, in response to which we substituted a different decision.
- We responded to all information and review requests within 20 working days. Our average response rate was 13 working days.
- We received a decision notice from the Scottish Information Commissioner. They found that we had partially failed to respond to a request for information and ordered the disclosure of additional information to the applicant, which we fully complied with. The decision notice 110/2016 is published online at: www.itspublicknowledge.info/

CORPORATE GOVERNANCE

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

During 2016 work continued developing a new Employee Handbook that is due for completion in Summer 2017. The focus of our review for 2017-2018 will be on the following Procurement Framework, Scheme of Delegation and Risk Register to ensure they remain current and fit for purpose.

Corporate Parent

The Commissioner is defined as a Corporate Parent for the purposes of Part 9 of the Children and Young People (Scotland) Act 2014 and therefore has a responsibility to ***“understand the lives of Scotland’s looked after young people and care leavers”***. As all staff are responsible for assisting the Commissioner in fulfilling his corporate parenting duties, external consultants undertook in-house interviews to establish current knowledge around these requirements to inform our Corporate Parenting Plan.

Equality Outcomes

The Equality Act 2010 introduced a duty on public sector organisations, including the Commissioner’s office, to publish a set of Equality Outcomes and report, at least every two years, on our progress achieving them. We must also publish a report on the progress we have made to mainstream the general and specific public sector equality duties into our work. Over the course of this year we have been producing a final update on the five equality outcomes that were set out in our Action Plan in April 2013, together with an outline of our new equality outcomes. This report to be published in April 2017 builds on the report published in 2015 and provides details on our progress over the last two years in mainstreaming equality, working towards our equality outcomes and meeting our equality duties.

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.

IT Infrastructure

Our IT Strategy during 2016-17 was to focus on reducing the risk to our IT Environment, whilst striving to enhance our Business Continuity Plan. Our focus for this coming year will be to ensure staff have better access to our IT Systems and applications, without compromising the integrity and security of these systems. Our Business Continuity Plan will be developed to improve the recovery strategy of our IT Environment in the event that we are unable to access our office or experience hardware failure of our servers and office network.

Training

We remain committed to providing staff with relevant training and this year we organised various workshops including child protection and children's rights. Individual staff also attended training in Freedom of Information, Data Protection and BSL awareness. All members of staff completed an online training course on Information Security and Data Protection. The Management Team undertook training in 'Managing Staff Absence'.

During 2017-18, several staff will be attending Children's Hearings as observers to broaden their knowledge and understanding of the Children's Hearings System. All staff will attend training in Child Protection, Data Protection and Freedom of Information.

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 and have a separate weekly collection service for all our dry recyclable waste. We receive monthly sustainability reports that allows us to measure our progress and identify areas for improvement. During 2016-17 we recycled 1585.6 kgs of waste which was a 45% increase on 2015-16 (1093.10 kgs).

CO₂e, or carbon dioxide equivalent, is a standard unit for measuring carbon footprints. This measurement expresses the impact of each different greenhouse gas in terms of the amount of CO₂ that would create the same amount of warming. The total kgs of CO₂e diverted during 2016-17 was 573.67 kgs which was a slight decrease of 7.6% on 2015-16 (620.93 kgs).

Risks and Uncertainties

The 2016-17 risks are detailed on pages 27 – 28. The commencement of the new power of investigation was originally proposed for April 2016, but delays in funding decisions deferred this date until January 2017. Since then the Scottish Government and Scottish Parliament Corporate Body agreed to a further delay for implementation until August 2017. This has the effect that risks for 2016-17 are similar to those anticipated in 2015-16 with relevant mitigating actions.

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FUNDING

The Scottish Parliament allocated the Commissioner a budget of £1,263,500 for the financial year 2016-17 (2015-16: £1,287,000).

The Commissioner drew down £1,242,000 (2015-16: £1,286,000).

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 2017 totalled £1,267,000 (2015-16: £1,208,000). This was on staffing costs £799,000 (2015-16: £758,000), other operating expenditure £440,000 (2015-16: £440,000) and depreciation and amortisation £28,000 (2015-16: £10,000). Income for the year was £0 (2015-16: £0).

£Nil (2015-16: £58,000) was spent on capital additions during the financial year as detailed in note 5 to the Accounts. Excluding notional expenditure (depreciation and amortisation) of £28,000 (2015-16: £10,000) total expenditure was £1,239,000 (2015-16: £1,256,000).

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Performance against Budget

The Commissioner is funded through the SPCB. For the financial year 2016-17 the Commissioner was allocated a funding budget of £1,263,500.

	2016-17 Budget	2016-17 Expenditure	Variance	2015-16 Expenditure
	£'000	£'000	£'000	£'000
Staff costs	782	799	(17)	758
Travel expenses	24	19	5	18
Staff recruitment & training	16	13	3	19
Property costs	103	112	(9)	88
Professional fees	51	44	7	63
IT support & website	44	43	1	34
Promotion & Participation	100	109	(9)	136
Research	50	50	-	33
Running costs	72	50	22	49
Capital costs		-		58
Total expenditure	1,242	1,239	3	1,256

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 2016-17 was 89.3% (2015-16: 95.7%) and 57.2% in 10 days (2015-16: 60.7%).

PERFORMANCE REPORT: ANALYSIS

Main progress and achievements during the period 2016-17

The year 2016-17 marks the first year of the Strategic Plan 2016-20 and it is appropriate to consider the main achievements against each of the Strategic Aims during this period.

Strategic Aim 1 To maximise the impact of the United Nations Convention on the Rights of the Child (UNCRC) in Scotland

- We provided consultation responses, briefings and written and oral evidence to the Scottish Parliament and the Scottish Government promoting a rights-based approach to future legislation and the implementation of children's and young people's policies.
- The role of the Commissioner is enhanced through the extension of powers of investigation contained within the Children and Young People (Scotland) Act. Appropriately resourced, this will have a significant impact on the ability of children and young people to seek assistance to resolve breaches of their rights.
- The Commissioner's public speaking engagements (conferences, seminars schools and small groups) have reached a combined audience of over seven thousand adults and children and young people during 2016-17.

Strategic Aim 2 To influence and promote the effective and sustainable involvement and widespread participation of children and young people in Scotland's society

- This year we created a United Nations Convention on the Rights of the Child (UNCRC) Symbols resource with the other UK Commissioners. These were designed to be used as a symbol communication tool for children and young people who are non-verbal, have speech, language or additional support needs. They can also be used to help communicate ideas and information about children's rights to very young children. The Commissioners' offices worked with Widgeit Software, adult practitioners, and children and young people from England, Scotland and Wales to adapt 42 articles of the United Nations Convention on the Rights of the Child (UNCRC) into symbols. This joins a suite of resources we produce to raise awareness and understanding of children's rights.

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- Children and young people involved in directly informing the Commissioner's work across a range of areas have included many from groups with protected characteristics, such as those who are young carers, those from black and minority ethnic communities, those with disabilities and communication needs and younger children under eight years old.

Strategic Aim 3 To promote and safeguard the rights of children and young people, particularly the rights of vulnerable groups, through policy scrutiny and by supporting good practice

- The office is represented on many government and independent groups and promotes a child rights approach.
- A significant piece of work this year has been around progressing the findings of the Equally Protected report (<https://www.cypcs.org.uk/ufiles/Equally-Protected.pdf>), which we commissioned jointly with Barnardo's Scotland, Children 1st and NSPCC Scotland, to highlight the effects of physical punishment. We have framed our work in terms of 'Equal protection' to reflect that children currently have less protection from assault than any other group in Scotland. Since the report's publication, we have held a joint Parliamentary Seminar and hosted fringe events at party conferences to highlight the report's findings. We have also worked alongside Scottish Green Party MSP, John Finnie, on a consultation which, if successful, will lead to the introduction of an Equal Protection Members' Bill.

Strategic Aim 4 To ensure that the office of the Commissioner is efficient, effective and fit for purpose

- The office has complied with statutory responsibilities under relevant legislation and auditing requirements (the Freedom of Information (Scotland) Act 2002 and the Data Protection Act 1998).

Future Development

This report is a celebration of work before I took office on 18 May 2017, but it also provides an opportunity to set out my plans for the coming year.

As the third Children and Young People's Commissioner in Scotland, I would like to thank my predecessors Professor Kathleen Marshall and Tam Baillie, the staff of the office, all of the children and young people, and the adults, who have worked with us over the last 13 years. We have achieved a great deal, but there is a lot still to do as we can see from the 2016 UNCRC concluding observations, the 2017 Universal Periodic Review recommendations and various other international and domestic reports.

There are some issues which require immediate action, where children's rights in Scotland have fallen below the minimum standard provided in international law, and where not enough has been done. Our age of criminal responsibility is the lowest in the world at just 8. It needs to be raised higher than the current Scottish

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Government proposal of 12. Children in Scotland are not adequately protected from assault by their parents or carers, that needs to change immediately. Other issues such as combatting poverty and its effects on children's rights will require more complex solutions.

In creating the role of the Commissioner in 2003 the Scottish Parliament sought to "make a real difference by creating an independent, high-profile and influential post". The Parliament was meeting an obligation set out by the United Nations which recognised that in order for the international human rights framework to be effective you need independent institutions at a domestic level to ensure implementation of those international obligations. Children are denied the political and financial power of adults, and find it harder to access systems designed to protect their rights – so they need a champion. My role is to bring the weight of international human rights obligations to the places where children live and where decisions are made.

My independence from Government and the fact that my office was established by the Scottish Parliament led by a cross party committee, and enjoying unanimous support of Parliament, is an important starting point.

As well as providing a bridge between the international human rights system and the delivery of those promises to children in Scotland, my role also provides a link between government and civil society supporting a space for dialogue between the two. My role is to bring together different parts of the political and institutional system and society in the best interests of the child.

It is this bridging role which will be key to my effectiveness bringing together different parts of the political and institutional system and society in the best interests of the child. Empowering, building ability, and ensuring accountability.

Strategic Plan Review

My starting point for the year is to review the strategic plan for the office. I want to build the views and participation of children and young people into everything we do, so I have spent the first few months meeting children and young people to ask what they want from a Commissioner and how they think they should be involved in how I run the office. I expect to lay the revised Strategic Plan before Parliament in early 2018.

Priorities

One of my top priorities will be the full incorporation of the UN Convention on the Rights of the Child (UNCRC) into domestic law. The Children and Young People (Scotland) Act 2014 brought in duties on public bodies to consider children and young people in their work, and to report on their progress in implementing the UNCRC. However, it failed to fully incorporate the UNCRC into domestic law. If children and young people in Scotland are to truly experience their rights, and to have protection when others fail to respect those rights, then incorporation must be a key priority. I am delighted that the Scottish Youth Parliament has chosen rights as their campaign for 2018, that Parliamentary Committees have begun including incorporation in their recommendations, and that the Scottish Government has

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included consideration of incorporation in its programme for government linked to the Year of Young People 2018.

The 2014 Act does provide a useful framework which I expect the Scottish Government and public bodies to build upon. Rather than simply reporting on progress, I will be calling for clear action plans, co-designed with children and young people to set out how public bodies plan to deliver on their children's rights obligations.

Over the next year I intend to work closely with the Scottish Parliament to help build its role as a guarantor of the human rights of children and young people. Building on international work, Scotland can lead the way in creating a legislature that truly addresses the democratic deficit children face. Most children can't vote, but they are often disproportionately affected by the decisions that are made by those in power. Therefore, decision makers need to make additional efforts to involve children and young people.

I will also be working k closely with partner organisations such as SPSO, the relevant inspectorates, and the judiciary to support their work in ensuring children and young people can access mechanisms for accountability and access to justice. Two areas that I would like to develop further are the role of parents and carers as champions of children's rights, and the economic arguments for taking a child rights based approach.

I will be developing my office's investigation powers, which were recently extended to include matters relating to individual children. Through developing my offices ability to investigate, report to Parliament, mobilise civil society, work with the media and bring the voice of children directly to decision makers at all levels, I will be able to address some of the most complex issues that children in Scotland face.

This is going to be an exciting year.



Bruce Adamson
Children and Young People's
Commissioner Scotland.

30 October 2017

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 periodically reviewed and amended as necessary. An Internal Control Checklist has been completed for 2016-17 to inform the assessment of the Commissioner's governance arrangements.

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

Ten Freedom of Information Requests were received and responded to in 2016-17. Most requests sought information in relation to how the Commissioner's office delivers its functions and manages its resources. We received one request for an internal review, in response to which we substituted a different decision.

We responded to all of our information and review requests within the statutory 20 working days. Our average response rate was 13 working days.

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.

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 2016-17 and considered the audit reports. The audit report provided an unqualified opinion of the 2015-16 accounts.

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Audit

The accounts are audited by Deloitte 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 as the Commissioner's auditors for the 5-year period from 2016-17 to 2021-22.

Auditors Fees

External auditor's remuneration for the year was £12,120 (2015-16: £13,000).
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 30 October 2017.



Bruce Adamson
Children and Young People's
Commissioner Scotland.

30 October 2017

COMMISSIONER'S REPORT

Office Holder

The Children and Young People's Commissioner Scotland

<i>The Commissioner was</i>	Tam Baillie
<i>Appointed</i>	18 May 2009
<i>Term ending</i>	17 May 2017

Tam Baillie was appointed as Commissioner and Accountable Officer for a period of eight years, with effect from 18 May 2009.

Management Team

The Commissioner leads a management team which oversees the operation and development of the office. During 2016-17, this comprised:

Name	Position
Katie Brown	Head of Participation & Education
Stephen Grounds	Head of Corporate Services
Máire McCormack	Head of Policy

The Management Team, which is chaired by the Commissioner, has monthly meetings and at least one other minuted meeting per year to consider audit matters, the annual operational plan, the risk register, and the strategic direction of the organisation. It also meets informally on a weekly basis to oversee the day to day running of the operation.

<http://www.cypcs.org.uk/footer/foi/class-3/management>

Advisory Audit Board

A non-statutory, non-executive independent AAB support the Management Team 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 2016-17, the Commissioner was assisted by Jean Couper and George Thorley.

Register of Interests

The Commissioner maintains a register of significant interests held by the Commissioner and staff. This is available on request. During 2016-17 no interests were assessed as significant.

Personal Data Related Incidents

During 2016-17, one personal data related incident was reported to the Information Commissioner's office who decided no further action was necessary. It was found that the scope of the detriment was limited and there was no suggestion that the data had been made publicly available (2015-16: Nil).

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

The Scottish Parliamentary Corporate Body (SPCB) has appointed Tam Baillie 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.

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 2016 to 31 March 2017.

Management Team

The management team was led by the Commissioner and oversaw the operation and development of the office. The team consisted of the Commissioner, the Head of Policy, the Head of Participation and Education and the Head of Corporate Services. The management team 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.

During 2016-17, the office worked to its Strategic Plan 2016-20 supported by an annual operational plan. The annual operational plan outlined the objectives for the year. Both these documents are published online and progress against the objectives is described in the Commissioner's [annual reports](#).

The annual operational plan forms the basis of the performance management system. Each year, staff members agree a series of specific objectives directly related to and designed to achieve the organisation-wide objectives outlined in the strategic and annual business plans.

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.

Performance against budget is analysed and reviewed on a monthly basis. Key issues are raised with the Accountable Officer, as they occur and at management team meetings. This allows any financial concerns to be identified and resolved promptly.

As well as the SPCB, external oversight is also provided by Audit Scotland, who audit 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, main risks during period and emerging risks

The system of internal control is 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 maintains a risk management policy and risk register. 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 risk register is updated to reflect risks associated with the objectives laid out in the strategic or annual operational plans or other key issues as they arise.

The Commissioner has identified the following as key risks for the organisation in 2016-17 and put in place mitigating actions:

- The incoming Commissioner recruitment is delayed. This could have knock-on effects for the recruitment of the Head of Advice and Investigations and the commencement of this part of the Children and Young People (Scotland) Act 2014. Mitigation – Recruitment and selection for the Commissioner post was undertaken by the Scottish Parliament in February 2017.
- Model of practice for the new power - Failure to establish an effective model of practice for the office to avoid duplicating work of other complaint handling bodies. Mitigation – During 2017, the Advice and Investigations team will be looking at models of practice in other offices with similar investigative powers and develop Terms of Reference.

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- Insufficient Resources – Managing communications and workload in respect of the commencement of the new powers of the Commissioner. Mitigation – The Scottish Parliament has approved the appointment of a Head of Advice and Investigation for 18 months.
- Policy - Failure to provide lead by the office in matters directly affecting the rights of children and young people in Scotland. Mitigation – Regular monitoring of Scottish Parliament and Scottish Government business.
- IT systems – Failure to ensure secure IT systems and functionality capable of dealing with increased numbers of enquires/caseload. Mitigation – Costs for upgrade/replacement of the current case management system have been included in our 2017-18 budget submission.
- Inability to ensure a response to data and information governance means the Commissioner is unable to demonstrate consistent application of information standards, controls and statutory compliance. Mitigation – The office has procedures in place to record requests for information and to ensure responses are sent within legislative timescales.

Effectiveness of governance arrangements

To ensure effectiveness the Commissioner reviews his 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
- Review of the Commissioner's objectives as set out in the Strategic and annual Operational 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.

Completion of the internal control checklist confirmed that effective controls and systems are in place.

No written authorities were issued to the Accountable Officer during 2016-17.



Bruce Adamson
Children and Young People's
Commissioner Scotland.

30 October 2017

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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 2016, the Commissioner was assisted by Jean Couper and George Thorley and in 2017 by Jean Couper and Ian 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 2017.

Name and title	Salary: full year equivalent		Pension benefits accrued during the year*		Total	
	2016-17	2015-16	2016-17	2015-16	2016-17	2015-16
	£'000	£'000	£'000	£'000	£'000	£'000
Tam Baillie Children and Young People's Commissioner Scotland	75-80	75-80	30	30	105-110	105-110
Katie Brown Head of Participation & Education	50-55	45-50	20	19	70-75	65-70
Stephen Grounds Head of Corporate Services	50-55	45-50	15	23	60-65	70-75
Máire McCormack Head of Policy	50-55	45-50	14	13	60-65	60-65

*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.

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.

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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:

	2016-17	2015-16
Highest paid staff member (the Commissioner). Salary band £'000	75-80	75-80
Median total remuneration (£)	39,764	36,622
Ratio	1.96	2.17

The "Median Total" is the annual, full-time equivalent total remuneration, as at 31 March 2017, 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 2017 £'000	CETV at 31 Mar 2017 £'000	CETV at 31 Mar 2016 £'000	Real increase in CETV as funded by employer £'000
Commissioner Tam Baillie	0-2.5	15-20	243	209	22
Head of Participation & Education Katie Brown	0-2.5	5-10	112	96	10
Head of Corporate Services Stephen Grounds	0-2.5	10-15	217	202	14
Head of Policy Máire McCormack	0-2.5	5-10	133	86	12

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.

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. Tam Baillie was appointed as Commissioner from 18 May 2009 and is due to demit office on 17 May 2017.

Severance Payments

No severance payments were made during the year.

Gender Breakdown

The number of employees, broken down by gender, as at 31 March 2017:

	2017		2016	
	Female	Male	Female	Male
Commissioner	0	1	0	1
Senior Managers	0	0	0	0
Employees	12	2	12	2
Total	12	3	12	3

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

Average Sickness Absence

45. The average sickness absence per person was as follows:

	2016-17	2015-16
	Days	Days
Employees	13.9	25.8

The average sickness absence during 2016-17 was expected to reduce as the figure for 2015-16 was exceptionally high due to the long term sickness of 2 permanent members of staff. 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 appointed on the same terms and conditions as applied to staff who are recruited and employed by the SPCB. Appointments are based 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 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.

Employee Turnover and Staffing Changes

In 2016-17 one full time member of staff left employment and a new permanent appointment made to fill the vacant post.

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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.

30 October 2017

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

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 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.

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 2017 under the Commissioner for Children and Young People (Scotland) Act 2003. The financial statements comprise the Statement of Financial Position, the Statement of Comprehensive Net Expenditure, 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 2016/17 Government Financial Reporting Manual (the 2016/17 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 2017 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 2016/17 FReM; and
- have been prepared in accordance with the requirements of Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Basis of opinion

We conducted our audit in accordance with applicable law and International Standards on Auditing in the UK and Ireland (ISAs (UK&I)). 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 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 Standards for Auditors, and we have fulfilled our other ethical responsibilities in

accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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.

Auditor's responsibilities for the audit of the financial statements

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable legal requirements and ISAs (UK&I) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors. An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements.

Our objectives are to achieve 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&I) 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.

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 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 in accordance with ISAs (UK&I), our responsibility is to read all the financial and non-financial information in the annual report and accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in

the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

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 other prescribed matters

We are required by the Auditor General for Scotland to express an opinion on the following matters.

In our opinion, the auditable 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

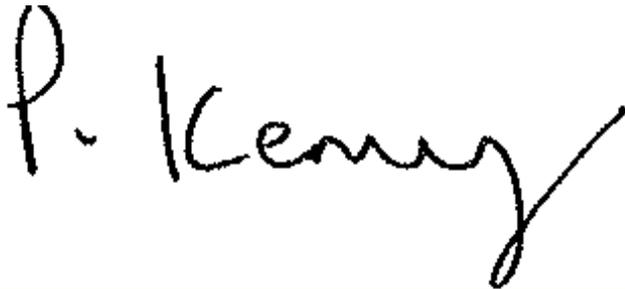
Matters on which we are required to report by exception

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

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

- adequate accounting records have not been kept; or
- the financial statements and the auditable 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.



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

8 November 2017

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

**Statement of Comprehensive Net Expenditure for the year ended 31
March 2017**

	Notes	2017 £'000	2016 £'000
Administrative Costs			
Staff Costs	2.2	799	758
Other Administration costs	4	440	440
Depreciation and Amortisation	5	28	10
Operating Income		-	-
Net Administration Costs		1,267	1,208
Net Operating Cost		1,267	1,208

All amounts relate to continuing activities.

The accompanying notes on pages 42 to 48 form an integral part of these financial statements.

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

**Statement of Financial Position
As at 31 March 2017**

	Notes	2017 £'000	2016 £'000
Non-Current Assets			
Property, Plant and Equipment	5	55	80
Intangible Assets	5	4	7
Total Non-Current Assets		59	87
Current Assets			
Trade and Other Receivables	6	19	38
Cash and Cash Equivalents	7	29	24
Total Current Assets		48	62
Total Assets		107	149
Current Liabilities			
Trade and other payables	8	(49)	(66)
Total Current Liabilities		(49)	(66)
Non-Current Assets plus Net Current Assets		58	83
Assets less Liabilities		58	83
Taxpayers Equity			
General Fund		58	83
Total Taxpayers Equity		58	83



Bruce Adamson
Children and Young People's
Commissioner Scotland

30 October 2017

The accompanying notes on pages 42 to 48 form an integral part of these financial statements.

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

Statement of Cash Flows

For Year Ended 31 March 2017

	Notes	2017 £'000	2016 £'000
Cash Flows From Operating Activities			
Net Operating Cost		(1,267)	(1,208)
Adjustment for Non Cash Transactions			
Depreciation and Amortisation	5	28	10
Movements in Working Capital			
(Increase)/ Decrease in Trade and Other Receivables		19	(30)
Increase/(Decrease) in Trade and Other Payables		(17)	(10)
Increase/(Decrease) in short-term provisions		-	(19)
Net Cash Outflow from Operating Activities		(1,237)	(1,257)
Cash Flows From Investing Activities			
Purchase of Property, Plant and Equipment	5	-	(58)
Net Cash Outflow from Investing Activities		-	(58)
Total Net Cash Outflows		(1,237)	(1,315)
Cash Flows From Financing Activities			
Financing from the Scottish Parliamentary Corporate Body		1,242	1,286
Net Cash Inflow from Financing Activities		5	1,286
Net Increase/(Decrease) in Cash and Cash Equivalents			
Cash and Cash Equivalents at the beginning of Period		24	53
Cash Flow in Year		5	(29)
Cash and Cash Equivalents at the end of Period		29	24

**Children and Young People's
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**Statement of Changes in Taxpayers' Equity
For Year Ended 31 March 2017**

	General Fund £'000
Balance at 31 March 2016	83
Net Operating Costs for the Year	(1,267)
Funding From the SPCB	1,242
Balance at 31 March 2017	<u>58</u>
Balance at 31 March 2015	5
Net Operating Costs for the Year	(1,208)
Funding From the SPCB	1,286
Balance at 31 March 2016	<u>83</u>

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.

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:

Furniture and equipment	5 years
Fixtures and Fittings	5 years
IT Equipment	3 years
Leasehold improvements	5 years

1.3 Intangible Non-Current Assets

Software and licences 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.

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

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:

	2017 FTE	2016 FTE
Commissioner	1	1
Employees	13	13
	14	14

2.2 Breakdown of Staff Costs-Administration costs

	Total 2017 £'000	Commissioner 2017 £'000	Permanent Staff 2017 £'000	Temporary Staff 2017 £'000	Total 2016 £'000
Salaries / wages	608	77	512	19	592
Social security costs	66	10	56	0	48
Pension costs	125	19	106	0	118
	799	106	674	19	758

3 Pension Costs

For 2016-17 employers' contributions of £106,083 (2015-16: £98,836) were payable to the PCSPS at one of four rates in the range 16.7% to 24.3% of pensionable pay, based on salary bands (2015-16: 16.7% to 24.3%).

In addition to the above, employer contributions of £19,027 were payable to the PCSPS for the Commissioner at the rate of 24.3%.

There were no outstanding or prepaid scheme contributions at 31 March 2017 (2015-16: £nil).

**Children and Young People's
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4 Other Administration Costs

	2017	2016
	£'000	£'000
Property Costs	112	88
General Office Running Costs	50	49
Staff Recruitment & Training	13	19
Travel and Expenses and Hospitality	19	18
Promotion & Participation	109	136
Research	50	33
IT Support	30	25
Website Development & Maintenance	13	9
Professional Fees	44	63
	440	440
	440	440

The total for Professional Fees includes £12,120 (2015-16: £14,000) for external auditor's remuneration.

5 Property, Plant and Equipment

	Leasehold Improvements	Fixtures & Fittings & Equipment	IT Systems	Total
5.1 Tangible Non-Current Assets	£'000	£'000	£'000	£'000
Cost				
At 1 April 2016	31	19	66	116
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2017	31	19	66	116
Depreciation				
At 1 April 2016	9	12	15	36
Charge for Year	6	2	17	25
On disposals	-	-	-	-
At 31 March 2017	15	14	32	61
Net Book Value at 31 March 2017	16	5	34	55
Net Book Value at 31 March 2016	22	7	51	80

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

5.2	Intangible Non-Current Assets	Software & Licences £'000
	Cost	
	At 1 April 2016	11
	Additions	-
	Disposals	(3)
	At 31 March 2017	<u>8</u>
	Amortisation	
	At 1 April 2016	4
	Charge for Year	2
	On disposals	(3)
	At 31 March 2017	<u>3</u>
	Net Book Value at 31 March 2017	<u><u>4</u></u>
	Net Book Value at 31 March 2016	<u><u>7</u></u>

6 Trade Receivables and Other Current Assets

	2017 £'000	2016 £'000
Trade Debtors	4	2
Prepayments	15	36
	<u>19</u>	<u>38</u>

7 Cash and Cash Equivalents

	2017 £'000	2016 £'000
Balance at 1 April 2016	24	53
Net Change in cash and cash equivalent balances	5	(29)
Balance at 31 March 2017	<u>29</u>	<u>24</u>
Cash Held at Commercial Banks	<u>29</u>	<u>24</u>

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2017**

8 Trade Payables and Other Current Liabilities
Amounts falling due within one year

	2017	2016
	£'000	£'000
Trade Payables	6	6
Accruals	43	60
	49	66
	49	66

9 Operating Leases

	2017	2016
	£'000	£'000
Operating lease payments commitments expiring:		
Within 1 year of the balance sheet date	52	52
Within 1 - 5 years of the balance sheet date	74	126
Over 5 years of the balance sheet date		-
Total	126	178
	126	178

10 Capital Commitments

As at 31 March 2017 there were no capital commitments (2015-16: £nil).

11 Contingent Liabilities

As at 31 March 2017 there were no contingent liabilities (2015-16: £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 £1,242,000 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 (FRM) 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
Accounts For The Year Ended 31 March 2017**

Children and Young People's Commissioner Scotland

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Laid before the Scottish Parliament on 30 November 2017 in pursuance of paragraph 11(1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003 and section 22(5) of the Public Finance and Accountability (Scotland) Act 2000. SG laying number - SG/2017/253.