

Children and Young People's Commissioner Scotland

ANNUAL REPORT AND ACCOUNTS 2022-2023

YEAR ENDED 31 MARCH 2023

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COMMISSIONER'S STATEMENT

I am delighted to pick up the reins from Bruce Adamson as Children and Young People's Commissioner. My six-year term started on the 16th August this year, so one of my first essential governance tasks is the sign off on this annual report. This report is significant; it is important to reflect and see how far we have come, before looking forward and facing the new and continued challenges ahead to ensure all children enjoy all of their rights. Therefore, the ability to introduce this report is an honour, to acknowledge and recognise the huge contribution Bruce Adamson and the team delivered to promoting, protecting and defending children's rights in Scotland and internationally.

As I look to the future in my role as Commissioner, I will continue to work with courage, determination, and bravery. I want to make sure that all children in Scotland can realise their human rights in their lives. My first job is to consult with children and young people, to ensure that their voices continue to be at the heart of our work. This will inform a new Strategic Plan for 2024-28. I look forward to working with my staff team, stakeholders, and partner organisations to achieve what I know will be ambitious aims to deliver on my mandate. I fully support and endorse the statement below from previous Commissioner, Bruce Adamson, and I thank him for all he has done to promote and protect children and young people's rights in Scotland.

Statement from Bruce Adamson

Being the Children and Young People's Commissioner Scotland is the best job in the world, so writing my last annual report is bitter-sweet. I am hugely proud of the work that we have accomplished over the last year, but it will be hard to say goodbye to this role which has been such a privilege to hold for the last six years. I want to take this opportunity to thank the tens of thousands of children and young people I have met over my time as Commissioner, and all the adults who work with them and for them.

This reporting period, from 1 April 2022 until 31 March 2023, has been a memorable time: while we have started to emerge from the pandemic, and life has started to return to "normality" for children and young people, many of the impacts of the pandemic will stay with us. Those children whose rights were already most at risk were disproportionately affected by the Covid-19 Pandemic and we must redouble our efforts to address its impacts.

Over the last six years children have been at the heart of our work. When I became the Commissioner in 2017, we radically changed the way that the office did participation. Rather than it

being restricted to the specialists in the participation team, involving children and young people became a core value of everything we did. All staff in the office began to work directly with children and young people. It is the best part of our role and I'm delighted that the staff have taken participation to their hearts, and that the office has become recognised globally for our approach to participation. We are now regularly asked to support children's commissioners and partner organisations to help develop their participation programmes.

A big part of that success was creating a group of Young Advisors who could guide and shape us, who would become involved in every aspect of our work from governance and strategy, through to our legal and investigations work, our policy and research, and our communications and engagement. I'm hugely proud of each of the young human rights defenders who have been Young Advisors. Their passion, talent and expertise have helped achieve huge change in their communities, nationally, across Europe, and globally. This year the current group of Young Advisors continued that tradition with high-level engagement at all levels, and breaking new ground by undertaking their own investigation, which was laid before Parliament recently.

When I came into office, I had three legislative priorities: equal protection, raising the minimum age of criminal responsibility, and incorporation of the United Nations Convention of the Rights of the Child (UNCRC) into Scots law. In 2020, children finally got comprehensive legal protection from physical punishment. In 2021, the minimum age of criminal responsibility was raised from eight to 12 years. This is still too low, at two years below international standard but at least much-needed reform has begun.

There is still so much more to do. Two years ago, the Scottish Parliament unanimously voted to incorporate the UNCRC, yet children are still waiting. We need the Scottish Government to address the concerns of the Supreme Court, which ruled that amendments were needed to the Bill. Since then, we have had 18 months of prevarication and delay from Scottish Government. The Scottish Government must bring the Bill back as a matter of urgency – and should commit to immediate commencement of the Bill once it is passed so that children's rights are protected as soon as is possible. Anything less than this is a failure of government to protect children's rights.

The last year has shown how fragile human rights protections can be. War in Ukraine, the cost-of-living crisis, and UK Government threats to the Human Rights Act show that defending human rights is a constant battle. We wrote our report *A Children's Rights Perspective: Repeal of the Human*

Rights Act aimed to support MSPs and the Scottish Parliament in its role as a human rights guarantor. We have also published our Strategic Litigation toolkit to explain what cases we take on and why.

The cost-of-living crisis has had a dramatic effect on children's rights in Scotland. It has pushed more families into poverty, and more families who were already living in poverty into destitution. But poverty in a country as rich as ours is a political choice. The UK and Scottish governments must do more. Once again, this is why incorporation is crucial. It is the most important thing we can do to tackle poverty. The UNCRC says the State must use all available resources to the maximum extent possible. Children must have an adequate standard of living – a safe warm house, nutritious food, and appropriate clothing, and children must benefit from social security. Children's rights must be at the heart of every policy and budgetary decision. Yet we've seen budgets slashed in areas like youth work and early years provision – areas that we know make a huge difference to lives and opportunities.

There was a chance to reflect on everything the office has achieved over the years when we celebrated our 18th birthday. We've spent an entire childhood promoting and protecting children's rights and children and young people were at the heart of the celebrations. We threw a party at the Scottish Parliament, and our Young Advisors were vital to its success. We visited a nursery and enjoyed birthday cake with toddlers. I came together with my predecessors Professor Kathleen Marshall and Tam Baillie, and we recorded a three-part podcast, again led by children and young people.

Since I've been in office, there has been a greater recognition of the importance of young people as child human rights defenders. This year, our Young Advisors worked with kilt-makers Slanj to design a tartan to reflect the leading role children in Scotland are playing as human rights defenders. We continued to meet young rights defenders as part of our roadshow, both online and in-person, travelling from north to south, east to west, islands and mainland, to hear as many views and experiences as possible.

We challenged those in power as well. Along with the Children's Commissioners from Northern Ireland and Wales, we warned the UK and devolved governments much more needed to be done to help families cope with the cost-of-living crisis. Together, we also reported to the UN's Committee on the Rights of the Child and outlined government failures to uphold children's rights. My

counterparts in Northern Ireland and Wales have also finished their terms this year. Sally Holland and Koulla Yiasouma's enthusiasm, knowledge, and tenacity marked their time as commissioners, and I want to wish them – and their successors – best wishes for the future.

Our international work involved the European Network of Ombudspersons for Children (ENOC), ensuring that children's rights are respected and fulfilled across the continent. This year's theme was climate justice, and two Young Advisors played an important role taking part in the European Network of Young Advisors (ENYA).

Scotland has an incredible array of civil society organisations who champion children's rights. As Commissioner, I have had the privilege of working alongside them and witnessed the impact that they have. They are a huge asset to the country and need to be properly resourced and recognised. Scotland has real champions within the public sector who are constantly seeking to improve services for children by taking a rights-based approach.

It has been the greatest privilege of my professional life to be part of the office's incredible work, both internationally and domestically. A hugely important element of that has been working with the Young Advisors, and I know they will continue to fiercely champion children's rights, with the office by their side. I want to thank every Young Advisor who has been involved over the last six years. Handing the Commissioner's baton over is hard but I'm very excited to see Nicola Killean and the team continue their amazing work.

I want to thank all the staff at the Commissioner's office over the last six years – both past and present – who have supported me in the role. Your hard work, commitment, and dedication to uphold children's rights has been invaluable. We have a fantastic multi-disciplinary team and you all have unique skills and strengths which has been key to the success of the office. I could not have done this job without you.

Being Children and Young People's Commissioner is the best job in the world. I have long held dear a child's words said to me and I pass them on now to Nicola for the next six years: 'Stand tall. Be brave. Think big. Believe'."

Nicola Killean
Children's Commissioner

PERFORMANCE REPORT

Performance overview

This overview section explains who the Children and Young People's Commissioner Scotland is, what their office's functions are and its strategic priorities. It includes a statement from the Commissioner summarising the performance of their office during 2022-23.

The audited annual report and accounts for the financial year ended 31 March 2023 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.

In 2022-23, cash flow savings of £65,000 were reported in the financial year and returned to the Scottish Parliamentary Corporate Body. This resulted in a reduced budget, against which the offices' overall financial position, on an accrual accounting basis, was overspent by £47k. This is mostly due to over budget staffing costs from an unbudgeted pay review and a long-term sickness absence requiring temporary cover. This was partially offset by underspends in strategic operational projects, within the promotion and participation budget line, as a direct result of emerging from the coronavirus restrictions and the war in Ukraine. Projects were also impacted by unforeseen delays in procurement and staffing capacity. The senior management team worked throughout the year to mitigate uncertainty in so far as was possible.

History and statutory background

The Children and Young People's Commissioner Scotland 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. 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 is not, except as provided in the provisions of the Act subject to the direction or control of any member of the Parliament; any member of the Scottish Government; or the Scottish Parliamentary Corporate Body (SPCB) (Para 2 Sched 1 of the Act).

The Scottish Parliament nominates to His Majesty the King an individual for appointment as Commissioner. This is a full-time remunerated appointment for up to six years. The Commissioner was appointed for a period of six years from May 2017 – May 2023.

The SPCB provides the Commissioner with an annual budget. While operating as an independent institution, the Commissioner is accountable to the Scottish Parliament for the use of their resources and delivery of their statutory mandate.

Statutory duties

The Children and Young People's Commissioner Scotland has a general function to promote and safeguard the rights of children and young people. In exercising this general function, the Commissioner has statutory duties to:

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

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

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

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

Statutory goals

The Children and Young People's Commissioner Scotland has identified two strategic objectives (goals) within the Strategic Plan 2020-24. These are:

1. Nurture a culture of children's human rights in Scotland;
2. Make sure that children and young people's human rights are at the centre of law, policy and practice.

These goals are further broken down below and can be found in our Strategic Plan.

The RAG rating table on pages 37-43 details the organisation's position against its priority objectives contained within the Strategic Plan 2020-24. It is envisaged that many of these thematic pieces of work will continue over the next Strategic Plan 2024-28 as key children's rights themes that continue to impact children and young people in Scotland.

Within this reporting year, the organisation made significant progress and fulfilment against all its objectives with the exception of six key performance indicators which are reported as amber or red within our RAG rating report. These objectives in amber and red categories are ongoing, and work continues in these areas. Delays in these pieces of work are due to the legislative delay in incorporation of the UNCRC and where an internal reprioritisation of activities occurred due to critical demand in other areas.

The organisation views that it has successfully delivered in all priority areas and provides a performance analysis within pages 14-36.

Priority 1:

Nurture a culture of children and young people's human rights in Scotland

- 1a. Make sure that children, young people and adults know about, and understand children's human rights.
- 1b. Address barriers that children and young people face when trying to access the rights, services and supports to which they are entitled.
- 1c. Make sure that people in power respect, protect and fulfil children's human rights.
- 1d. Challenge the participative deficit in decision-making, budgets and other systems which leads to children and young people losing out on service provision and allocation of resources.
- 1e. Improve practice by identifying and sharing examples of where adults take a human rights-based approach to their work.
- 1f. Support young human rights defenders by ensuring they have the tools they need and the protections they require in order to demand change.

Priority 2:

Make sure that children and young people's human rights are at the centre of law, policies and practice.

- 2a. Ensure that children's human rights are fully embedded into our laws through incorporation of UNCRC and other human rights standards.
- 2b. Review and address public bodies' compliance with their human rights obligations to children.
- 2c. Use legal powers to ensure that children's human rights are respected and enforced; challenge existing laws which are not compliant with the UNCRC or other international human rights standards.
- 2d. Develop rights-based approaches to mental health, child poverty, and climate justice, including with tools such as impact assessments and rights-based budgeting.
- 2e. Report to the United Nations and other international bodies on how well children's human rights are being respected in Scotland.
- 2f. Develop human rights standards, with international partners, to be directly applied in Scotland for the improvement of children's lives.

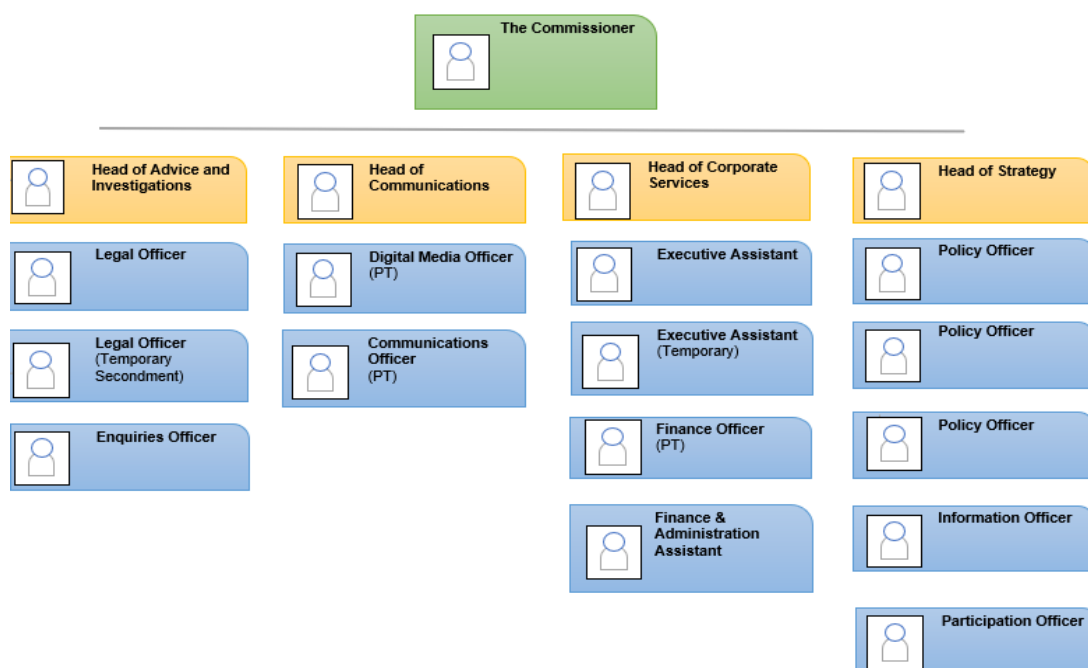
Operating environment

The Children and Young People's Commissioner Scotland has a range of accountabilities arising from its statutory status, including requirements to comply with relevant Scottish public sector responsibilities and relevant legislation in areas such as freedom of information, equality, public procurement, and data protection. We take part in a range of networks and work closely with other relevant bodies to develop and share good practice. We seek to utilise opportunities for joint working where this is an efficient and appropriate approach.

We work particularly closely with the Scottish Public Services Ombudsman and the Scottish Human Rights Commission, with whom we share office accommodation, enabling us to arrange joint training and information sessions on topics such as deafblind awareness, cyber resilience, allergy management and waste reduction.

Organisational structure

Our staffing structure for 2022-23 is outlined below:



Organisational risks

The principal risks facing the organisation within the reporting year are detailed on page 55-56. Risks affecting delivery in 2022-23 include significant and unforeseen impacts of the external environment and strike action.

Changes in the external environment bring unique challenges to our management of risks and we mitigate this through regular senior management discussions which result in mitigating actions. The developing strike action within the reporting year brought an uncertainty to staffing and we sought to plan for this through prioritisation and staffing level tracking.

The organisation maps our future risks through regular reviews. In 2023-24 we have identified key risks to our organisation in the delay of the incorporation of the UNCRC.

The coronavirus pandemic prevented us from working face to face with young people across Scotland as part of our participatory work. We mitigated against this by our adaptation to online and digital models. In the years following lockdowns this mitigation work provided an opportunity for growth for the organisation to work with young people in different ways; online in addition to in-person.

In this reporting year, the organisation faced workload pressures as a result of reactionary work due to the external environment. The cost-of-living crisis presented us with a children's rights issues that required immediate response. This resulted in a repriorisation of work.

We foresee that increasing uncertainty and changes in the external environment as a trend will continue to cause disruption to our delivery planning and monitor this regularly. We also consider a future risk which can only be mitigated in part, the sickness or otherwise absence of key members of staff. We aim to attempt to part mitigate this risk as a small organisation, via our workforce and succession plans.

These financial statements are prepared on a "going concern" basis, the Commissioner views that the organisation will continue as per the legislation that underpins It, and our financial and governance arrangement with the SPCB. There is nothing to indicate that the organisation will not continue to operate.

PERFORMANCE ANALYSIS

In the following section, we highlight the activities, achievements, and work our office has been involved in, from April 2022 until March 2023.

Young Advisors Group

We continue to resource a support group of young people to work closely with our office. Their remit is to influence and guide our work and decision-making.

Our Young Advisors are aged between 14 and 17 years, come from different backgrounds and live all over Scotland. We were able to meet in person more often this year, but we also met online to ensure that as many people as possible could join in. The group were involved with policy work consultation on a regular basis. They also worked alongside the Commissioner at events, blogged for our website, and helped recruit new members of staff. They were crucial to marking the office's 18th birthday and in designing our new Child Human Rights Defenders Tartan.

We started the reporting year with three separate groups of Young Advisors:

- The Governance Group helped us make decisions about our work and its direction.
- The ENYA (European Network of Young Advisors) Group which has links with other young advisors across Europe through ENOC (European Network of Children's Ombudspersons), working on issues of climate justice and strengthening the role of Independent Children's Rights Institutions. They produced the report "Let's Talk Young; Let's Talk About Climate Justice" with their peers across Europe.
- The Mental Health Investigators used the Commissioner's legal powers to examine the level of counselling provision in schools. This is the first example we are aware of worldwide where a Children's Commissioner has fully delegated investigation powers to young people.

In the autumn, we welcomed some new Young Advisors and said goodbye to others as they turned 18. As part of this reorganisation, our previous three groups were brought together to create a single group.

This was a productive year in which the Young Advisors were able to be involved in a number of high-profile projects as well as help with the running of the office, such as recruitment. Supporting a

group of Young Advisors will continue into 2023-24 as one of the ways in which we involve children and young people to directly inform our work.

Engagement sessions

The Covid-19 pandemic limited our face-to-face engagement so when restrictions were lifted, we hit the road to meet in-person with many children and young people.

We worked with young people to make sure their views informed the Poverty and Inequality Commission's report on the Scottish Government's Tackling Child Poverty Delivery Plan. This was the first time the Commission had involved children in their scrutiny process. We held three workshops with young people aged between 12 and 17 years, including one with our Young Advisors. Their views were developed into a report that will ensure children's voices are at the heart of any advice given to the Scottish Government on its delivery plan.

We held an online session with children involved with Children's Health Scotland, a charity that promotes the needs of children and their families during illness. The children told us about issues and experiences that are important to them – like bullying, support after diagnosis, and better education for healthcare staff and teachers – and what else could help them enjoy their rights.

We met eight young unaccompanied asylum-seekers with the Scottish Refugee Council. They told us about feeling a lack of control over their future, how their lack of status can affect their ability to access higher education, and long waiting times for medical treatment like dentistry and mental health support. We helped them share their views on their rights and what matters to them in a series of animations. We visited the Western Isles and spent five days meeting children and young people across the islands. We visited primary and secondary schools and met babies and pre-school children. We met children of all ages in different settings, including up hills, at a sports day, in class, playing bagpipes, and in youth clubs.

The Commissioner took part in the Scottish Young Carers Festival at Fordell Firs Scout Camp in Dunfermline, Fife, in August. Young carers play an important role in supporting their families which needs to be recognised and celebrated, but often their own rights and needs are ignored. Young carers discussed their experience of the pandemic and how they can be better supported.

Working with children and young people of all ages in their own communities is essential to the office's engagement work; one of our duties is to raise awareness and understanding of rights. Learning about their lives from children and young people, and from the adults who support them informs our strategy on an ongoing basis.

Rights Challenge Badge: Scouts Scotland

We launched our Rights Challenge Badge with Scouts Scotland for Cubs and Scouts aged 8 to 14 years. Children have a vital role as human rights defenders and the badge helps Scouts learn about their rights and empowers them to defend their rights. The activities promote adult Scout leaders' awareness of children's rights and helps them embed rights into their practice.

We worked with Scouts at 12th Glasgow (1st Lenzie) who were the first troop in Scotland to start completing their Rights Challenge Badge. We were so impressed with their knowledge, the questions they asked, and their skills. Since then, we have run lots more of these sessions with Scouts and Cubs across the country.

The Commissioner also promoted the badge at the annual Blair Atholl Jamborette in Perthshire, in July. This brilliant biannual event brings Scouts together from all over the world.

This was a successful human rights education project which we delivered under our strategic aim to nurture a culture of human rights. We are working to expand the resource to Squirrels and Beavers, the youngest members of Scouts Scotland.

#SCOTLANDANDCOVID: Work with A Place in Childhood

We have continued to work with A Place in Childhood (APiC), supporting Young Consultants – 11 to 17 year olds from Glasgow, Aberdeen, Edinburgh, rural Falkirk, and rural Stirlingshire – to explore how the pandemic affected children in Scotland, and what they think needs to change as a result of these experiences.

APiC published its report #ScotYouthandCOVID2: Children and Young People's Participation Through Crisis in July 2021, setting out 34 Asks to the Scottish Government and decision-makers. But the Young Consultants felt that these Asks needed to include the experiences of a wider range of children and young people.

With our support, APiC held workshops with groups of children and young people in spring 2022, including children with Long Covid, young carers, young carers with rural experience of the pandemic, refugee and asylum-seeking children, children of prisoners and primary-aged children.

The Young Consultants gathered all the information from these workshops and refined the Asks into the Children and Young People's Manifesto with five Big Changes to help young people recover from the pandemic: a "care-full" education system; being really recognised and valued as young citizens; a "care-full" support system; being equipped to deal with an uncertain world; and effective climate and environmental action.

In November, APiC launched a month-long survey to get additional views to help the Young Consultants finalise the Manifesto and tell decision-makers what needs to change. The final outputs and reports will be used to inform decision-makers as part of the ongoing Covid Inquiries, learning lessons about how to respond to future pandemics and ensuring the experiences of children are included.

#Word1World and climate justice

The climate crisis is a children's rights crisis and affects children's lives and rights in many different ways. This year, climate justice has remained one of the office's priority areas.

The UN Committee on the Rights of the Child is creating a General Comment on Children's Rights and the Environment with a Special Focus on Climate Change (General Comment No. 26), authoritative guidance on how children's rights are impacted by the environmental crisis and what governments must do to uphold these rights.

We wanted to gain insight from very young children about how they might be affected by climate change. We launched #1Word1World, inviting children from across Scotland to share in one word, sound or picture, about what the environment means to them. We visited children in Kilsyth, North Lanarkshire, at St Patrick's Family Learning Centre and a P1 class at St Patrick's Primary School. We took part in nature walks, science experiments, and discussions and observations which were used to create our final report and submission to the Committee. The illustration on the front cover of the report was created using the contributions from the young children. Our report emphasises the need for environmental education that includes State and decision-makers' obligations as well as investing in youth-led climate initiatives.

Our contribution from Scotland was the only example of engagement with very young children and has been highlighted internationally as good practice. We have presented at webinars to share our learning from this experience.

Child Human Rights Defenders tartan

One unique project our Young Advisors worked on this year was designing a tartan to honour Child Human Rights Defenders.

The idea to create a tartan was inspired by children from Scotland attending the 2018 UN Committee on the Rights of the Child Day of General Discussion in kilts and tartan trews. They made a huge impression on delegates and loved the sense of identity, belonging, and recognition that the tartan gave them – the same values they associate with being a child human rights defender. Young Advisors suggested a tartan as a distinctively Scottish way of capturing that identity and reflecting the world-leading role children in this country are playing as human rights defenders.

Our Young Advisors worked with us and a kilt-maker to create the tartan. They chose a grey background to represent the challenges in the world and bright colours to stand out like a rainbow to symbolise the bravery of human rights defenders. Red represented passion and stopping injustices; yellow for happiness and positive change; green for climate and nature; blue for Scotland, the Council of Europe, and the UN; and purple to represent the thistle, youth, and energy.

Our Child Human Rights Defenders tartan was registered with The Scottish Register of Tartans and showcased at our 18th birthday event at the Scottish Parliament.

The tartan, and the story behind its production, is being used across materials produced by the office in order to promote awareness of children as human rights defenders. Key international and local figures who have acted as important human rights defenders for children in Scotland have been gifted tartan items to strengthen their awareness of the office and our work. Many have proudly shown their tartan items in photos and on social media, helping to raise awareness of the work of the Commissioner.

Supporting children and young people to raise awareness of their rights

Our Young Advisors are human rights defenders and an important part of that involves getting their messages, ideas, and commitment to as many people as possible. We support them to do this by

providing a young person's view to the media, where possible in media releases and statements. We have published blogs on our website from Young Advisers on rights issues that matter to them.

Examples include: Young Advisor Farrell blogged about the right to health, focusing on his love of exercise and to mark Human Rights Day in December, Young Advisor Lewis blogged about overcoming his fears to host our 18th birthday celebrations at the Scottish Parliament.

We launched our Rights Challenge Badge with Scouts Scotland in May. Scout Christopher, ten, from Lenzie, East Dunbartonshire, designed the winning logo for the badge, and explained the inspiration behind the design in our media release.

Young Advisors joined counterparts from Northern Ireland and Wales to voice their experiences and views in an animation to mark our report on children's rights to the UN Committee on the Rights of the Child. The video was shared on our social media.

We also work with individual groups of child human rights defenders, on specific issues such as access to education for refugee and asylum-seeking young people.

We continue to invest staff resource in ensuring that children and young people's voices are heard in adult spaces, such as in the media and in online policy environments. This is one of the ways in which we work under our strategic aim to nurture a culture of children's human rights.

<https://www.cypcs.org.uk/news-and-stories/unsure-about-how-to-involve-children-in-decision-making-this-new-guide-is-for-you/>

Poverty

This year, the Commissioner has called on the Scottish Government to roll out free school meals to all pupils. In September, he responded to the Auditor General for Scotland Accounts Commission briefing report by insisting on long-term solutions to prevent poverty.

The Commissioner joined human rights organisations, community groups, academics, trade unions, and faith groups to write to the Scottish Government, requesting that child bridging payments are doubled to mitigate the damaging impact of the cost-of-living crisis.

In November, the office welcomed the Scottish Child Payment increase to £25 a week, and the extension to children aged six to 15. This was an issue on which we had spoken out.

Decisions made by the UK Government affect children's rights in Scotland. The role of the Children's Commissioner is to promote and protect children's rights in their respective nations. In September, the Commissioners jointly responded to the UK Government's mini-Budget demanding changes including increasing the Universal Credit rate, scrapping the benefits cap, and removing the two-child limit on receiving payments.

The following week, we called on the UK and devolved governments to tackle the cost-of-living crisis by increasing the income of families in poverty, reforming social security, reducing costs to families, targeting support to families in vulnerable situations, and ensuring affordable childcare.

More families are living in fuel poverty – unable to keep their houses warm or use essential appliances – because of the cost-of-living crisis and rising energy prices. We have highlighted this and raised concerns over the forced installation of pre-payment meters.

In August, the Commissioner wrote to Ofgem to question its decision to raise the energy price cap without considering the impact on children in Scotland. When the UK Government subsequently announced its Energy Price Guarantee, the Commissioner turned to the urgent need to address the children's rights breaches caused by the forced installation of pre-payment meters.

We were increasingly concerned that families who were already struggling were at risk of having a pre-payment meter forcibly installed – effectively amounting to disconnection when they can't afford to pay their bills.

In November, the Commissioner urged Ofgem to ban energy companies from all compulsory installations of pre-payment meters because of the increased risks to children's right to life, health and development, and concerns that energy companies are still failing to properly identify vulnerable customers.

In February, the Commissioner wrote to Graham Stuart MP, Minister for Energy and Climate, expressing concerns that energy companies were being allowed to breach their licence conditions

with impunity and reminding him that the UK Government has a duty to prevent, investigate, punish and redress rights violations committed by private companies.

Soon afterwards, Ofgem asked energy suppliers to suspend forced installations of pre-payment meters, to consider whether any needed to be reversed and to offer compensation where the strict rules on forced or remotely switched installations had not been followed.

This suspension has now been extended indefinitely, which is welcome, but nevertheless it remains hugely disappointing that many suppliers seem unwilling to remedy their failures in the meantime.

Children should have the right to protection from energy disconnection. The UK Government must not allow energy companies to keep falling short on their legal obligation and should use all of the powers and levers at its disposal to protect children's rights.

We were the first to call for a suspension of forced PPM installations, though the call was swiftly taken up by many other organisations and campaign groups. Ofgem is now considering a more robust regulatory regime which would improve protections for children, albeit not to the extent we have called for. We have also worked with the Scottish Courts and Tribunals Service to ensure better judicial scrutiny of warrant applications.

Education

In October, we worked with our Young Advisors to respond to the Scottish Government's consultation on whether to introduce statutory guidance on school uniform. Our Young Advisors were frustrated that many uniform policies, particularly in secondary schools, were "super restrictive" and allowed "no freedom" and they knew of children being sent home or placed on internal exclusion for not wearing correct uniform. They explained that it makes it easier to learn when uniforms are flexible and comfortable. We highlighted the disproportionate impact that strict uniforms have on disabled children. In our consultation response, we pointed out that there is no legal power to compel children to wear uniform and that children should not be denied an education for failing to wear correct uniform.

In March, we facilitated a meeting between two unaccompanied asylum-seeking children and Scottish Government officials looking at the rules around access to education funding. We and the

Scottish Refugee Council supported the boys to argue that refugee and asylum-seeking children should get the same rights to financial support as their peers.

Access to education funding was also a campaigning issue for a number of other organisations. Although it is not possible to quantify or separate out our contribution to this work, the regulations were amended as we wanted following the meeting we facilitated.

Human Rights Act

Human rights protections are in grave danger of being eroded. The Covid-19 pandemic and the cost-of-living crisis both disproportionately affected children, particularly those whose rights were already most at risk. Our report, *A Children's Rights Perspective: Repeal Of The Human Rights Act*, explains how the Human Rights and its provisions help protect children's rights in Scotland. It illustrates the impact the Human Rights Act, and the European Convention on Human Rights that it incorporates, has had on the development of children's rights. The report includes analysis of how UK Government proposals to reform the Human Rights Act would undermine children's rights protections in Scotland.

The Scottish Parliament is a human rights guarantor to ensure children's rights are protected, respected, and fulfilled. Our report supports the Scottish Parliament in that role. Civil society organisations have also used our report to inform their advocacy efforts with UK Government to demonstrate the importance of maintaining the Human Rights Act.

Strategic litigation

Strategic litigation is where the office is involved in legal cases that try to bring legal or social change so children can enjoy all their rights. Since 2017, it has been an important part of the office's work. This year, we developed a new guide, the Strategic Litigation Toolkit, explaining how we make decisions and engage in strategic litigation. When the UNCRC is incorporated into Scots law, the Commissioner will have more power – including the power to start legal cases ourselves – so our strategic litigation work will increase.

Young Advisors Ibukun, Lewis, and Sophie and other experts at Advancing Child Rights Strategic Litigation, University of Nottingham Human Rights Law Centre, Impact Law for Social Justice, and Economic and Social Research Council, helped us create the resource. It defines the Commissioner's

powers, sets out how we involve children and young people in strategic litigation, and shows how we choose cases to become involved in.

During discussions with both Scottish Government and the Lord Advocate, we have used the Toolkit to illustrate our proposed approach to interventions in criminal proceedings. Government officials had raised concerns about the impact on children's rights of an intervention if it led to delay. We have been able to use the toolkit to argue that any such children's rights issues have been anticipated and planned for through the Toolkit and the principles set out so clearly within it. As a result they are already embedded in our decision-making process and there is no need to seek to make court rules on the matter.

There has been significant interest in the Toolkit internationally following its formal launch. After the event, Save the Children Spain requested a detailed follow up meeting to inform their own work on child rights strategic litigation. We were able to discuss not only the content of the Toolkit but the process adopted to involve children and young people in its development. In addition, the Jersey Children's Commissioner's office has been working on an adapted version of the Toolkit to support their own litigation practice.

Youth football

In this reporting period, we have continued our work on youth football. Football clubs must operate in line with children's human rights, and this should be enforced through legislation if necessary. In November, the SFA announced their reforms to restrict the use of 30-month registrations for child footballers. These reforms were long awaited but hugely disappointing as they do not fully implement the strong recommendations from the Scottish Parliament's Petitions Committee in 2020. From football season 23/24, clubs will no longer be able to command fees or training compensation for promising young players, unless they sign professional forms at another senior club. Compensation will be payable if a player signs for another club when they turn 16. However, these reforms do not fully protect the rights of all players as children those in the 'elite' tier can still be placed on a 30-month registration. They will be tied to a contract heavily weighted in the interests of the club, and which allows them to be sold outside Scotland when they turn 16. Once again, clubs' interests will be put ahead of children's human rights.

Our long-running work on this issue will continue until there is an end to the commercial exploitation of children and the informal but highly lucrative transfer market in child footballers.

We have been successful in moving on an issue that had been stagnant for many years and this has been recognised by campaigners who have told us how much they value the office's contribution.

Fighting for suitable accommodation for asylum-seeking mothers and babies

We published Accommodation of Asylum-Seeking Mothers and Babies which found women and their children were living in conditions that posed a significant risk of violating their human rights. Despite assurances from provider Mears Group in November 2021 that the families would be moved, there were still 12 mums and their babies in the unit in Glasgow's southside at the end of March 2022 when we published the report.

By May, they had all been relocated to more suitable housing.

In October, we called on housing provider Mears Group and Glasgow City Council to stop housing asylum-seekers who are pregnant or new mothers in hotels. Charities, including Positive Action in Housing, MORE and the Scottish Refugee Council, had raised concerns that the women and their children were being housed in totally unsuitable accommodation in McLays Guest House, with inadequate room and facilities. We visited the mothers and children in October.

We were gravely concerned: human rights are universal and apply to all children, regardless of immigration status. Hotel, guest house, and bed-and-breakfast accommodation is completely unsuitable for children and families and should only be used on a short-term basis in an emergency.

We demanded that these families were moved out of this precarious, vulnerable situation and into suitable accommodation as failure to do so would violate the children's human rights. We met Mears to raise our concern and intend to visit McLays again.

We are often told how much our work on refugee and asylum seeker children's rights is valued by civil society. Mears acknowledged in evidence to the Scottish Parliament's Equalities, Human Rights and Civil Society Committee that the decision to close the "Mother and Baby Unit" had been a result of our report highlighting the rights breaches.

Criminal Justice Committee: Online Child Abuse, Grooming and Exploitation

The office took part in a roundtable on online child abuse, grooming, and exploitation. It included representatives from the National Crime Agency, Police Scotland, Social Work Scotland, NSPCC Scotland and Stop It Now! Scotland.

The session focused on the measures being taken, and those necessary, to tackle online child sexual abuse, grooming, and exploitation. We highlighted that rights affected (such as to be protected from harm, to non-discrimination, to life, to be heard, and to have best interests prioritised) apply equally online and offline.

The scale and extent of this type of crime is unknown but we are aware of a rise in ‘self-generated’ sexual material created by children. The response to this must not be to criminalise children, nor can it be law enforcement alone, there needs to be a focus on education, prevention and support.

Social media companies must do more to protect children online – there needs to be a comprehensive duty of care and legal responsibility for website hosts and social media platforms. The current legislative framework does not adequately protect children and young people from exposure to harmful or age-inappropriate material, exposure to unsolicited adult contact, cyberbullying, or data harvesting. We continue to highlight gaps in the current legislative framework and share information about children and young people’s experiences to influence change and direct focus towards investment in prevention.

Nationality & Borders Bill

Our office remains concerned about the impact of the Nationality and Borders Act 2022. In particular, the Act’s provisions effectively create a two-tier system for refugees, further limiting the availability of safe and legal routes for children to apply for asylum. This would be made worse by the UK Government’s proposals in the Illegal Migration Bill, published in March 2023. The Act also made provision for the use of ‘scientific methods’ as a routine age assessment procedure. The Home Office’s Age Estimation Science Advisory Committee has subsequently recommended that x-rays and MRIs can be used in some circumstances to assess the age of child refugees, despite recognising that they are inaccurate and potentially harmful. Our office has repeatedly stated that the use of invasive and medically unnecessary techniques for age assessment would breach children’s rights and would not be consistent with professional and scientific ethics. We continue to work with stakeholders to urge Scottish local authorities to continue with their own Merton-compliant age assessment and to

refuse wherever possible to accept the use of ‘scientific methods’. Despite significant evidence-based work, supported by the children’s sector, we have been unable to influence change to UK Government’s direction of travel.

Child Victims of Human Trafficking

We continued to raise concerns about the rights of children who have been victims of trafficking. They are entitled to protection and support, yet some have suffered serious violations of their human rights. We are aware of child trafficking victims having been arrested, charged and detained in Polmont YOI – no child should be in prison, least of all those who have been criminally exploited.

Last year, our office and others raised a number of cases with the Scottish Government of trafficked children being prosecuted in the adult justice system and sent to prison. While some progress has been made, this remains an area of serious concern. As the UN Special Rapporteur on Trafficking in Persons has made clear, Scotland must ensure that child victims of trafficking are not detained, charged or prosecuted for offences committed in the course of, or as a result of, having been trafficked.

The Scottish Government must ensure that legal and procedural safeguards around the criminal justice system are sufficient to ensure compliance with international law requirements and that appropriate places of safety are available to meet the needs of vulnerable children, where they can be provided with care, protection and help to recover from trauma. This must include the type of care best suited to the child’s needs and designed to protect their physical and mental integrity and wellbeing. We have engaged with the police and the Crown Office and Procurator Fiscal Service to try to find solutions.

Cross-border placements

We remain concerned that the practice of placing children from England and Wales on Deprivation of Liberty Orders in Scottish residential care settings creates a “second class” of looked after children in care in Scotland, who are not subject to the full oversight, support, and human rights protections of the Scottish statutory systems.

In May, our office gave evidence to the Education, Children and Young People Committee on Scottish Government Regulations intended to regulate cross-border placements, setting out our concerns that the Regulations did not adequately provide sufficient safeguards for children subject

to cross-border placements. In October, our office met with judges from the High Court in England to discuss our concerns. We continue to work alongside legal stakeholders from Scotland, England and Wales to call for additional safeguards and protections for children subject to cross-border placements in Scotland. Since the Regulations came into force in July 2022, we have seen the rate of children placed in Scotland on these orders double. It has been frustrating that many of our recommendations have not been accepted or addressed, despite mounting evidence our assessment is correct.

Child Protection

In February, we submitted a paper to the Scottish Government setting out amendments we believe need to be made to the National Child Protection Guidance, ahead of a more detailed review in 2024. We identified a number of areas of concern including restraint and seclusion, child sexual exploitation (particularly in residential care) and treatment of unaccompanied asylum-seeking children. We proposed several practical changes to the guidance aimed at addressing matters of culture, scope and accountability. We reiterated some of these points in evidence to the Scottish Parliament's Citizen Participation and Public Petitions Committee. Our concerns are based on individual cases we have seen, and on issues raised with us by civil society and other partners. Some of our suggestions have been addressed. It is an area we will continue to work on.

National Care Service

In November, the office gave evidence on the Scottish Government's National Care Service (Scotland) Bill to the Scottish Parliament's Education, Children and Young People Committee. The Bill would give powers to the Scottish Government to incorporate a broad range of children's services into a National Care Service through secondary legislation. Our office emphasised the need to take a human rights-based approach to any proposals, with children's best interests at heart and safeguarding the right to meaningful participation in the context of planning, delivering and evaluating services. We highlighted concerns echoed by other stakeholders that proceeding by delegated legislation or regulations would not give the level of full legislative scrutiny that is required to take a human rights-based approach.

Care and Justice Bill

In June, our office responded to the Scottish Government's Children's Care and Justice Bill consultation. The consultation included wide-ranging proposals relating to children's involvement in the criminal justice system, the children's hearings system, secure care, cross-border placements,

restraint and seclusion in care settings, and the age of criminal responsibility. We engaged with our Young Advisors to inform parts of our response to the Scottish Government. A Bill has now been introduced in the Scottish Parliament and our office will continue to give evidence on the Bill's proposals during the legislative scrutiny stage.

Inquiry into Government decision-making

In February, our office responded to the Scottish Parliament's Finance and Public Administration Committee's inquiry into effective Scottish Government decision-making. Our response drew upon the experience of our office in engaging with Scottish Government decision-making at all levels, from Ministerial priority setting through to civil service directorates delivering individual projects. It also included contributions from our Young Advisors, who met to discuss the inquiry and shared their views.

Covid-19 Inquiries

An independent public inquiry, chaired by Baroness Heather Hallett, has been set up to examine the UK's response to and the impact of the Covid-19 pandemic, and to learn lessons for the future. The Scottish Covid-19 Inquiry is investigating the devolved response to the pandemic. It aims to establish the facts, identify lessons for the future, and make recommendations to Scottish Ministers. Both inquiries have requested substantial evidence from the office and work has been progressing on this.

18th birthday celebrations

This year we marked the office's 18th birthday where we reflected on what we have achieved, the challenges we have faced, and what still needs to be done to uphold children's rights in Scotland.

Our three Commissioners recorded a three-part podcast covering all these issues. Children and young people were at the heart of this, including very young children submitting questions for the Commissioners. Young people from Sistema Scotland created the music for the podcasts and Young Advisor John joined us in the recording studio to help produce them.

The Commissioner also reflected on the office's journey over the last 18 years in a piece for The Sunday Post, and another piece for Insight magazine, which highlighted the goal of UNCRC incorporation into Scots law.

We successfully used the anniversary to publicly highlight issues where more progress in children's human rights is necessary, while involving children and young people in the project activities. Reflection on the work of the office across 18 years also served as a form of evaluation of our ways of working.

Listen, Engage, Have Fun: New guide to including children in impact assessments

UNCRC incorporation into Scots law will bring legal, social, cultural and practical change. Children's rights will be at the heart of public authority decision-making. Using child rights impact assessments (CRIA) and child rights impact evaluations (CRIE) will do just that.

To support this we created a new guide – Listen, Engage, Have Fun – to help leaders, policy-makers, and practitioners involve children in CRIA and CRIE. We worked with Children's Parliament, Together (Scottish Alliance for Children's Rights) and the Observatory of Children's Human Rights in Scotland to create the user-friendly guide.

Children's Parliament supported 100 pupils, aged eight to 13, from three primary schools and one secondary school in East Lothian to take part. They shared their views and experiences through six weekly sessions. We owe them a big thank you for their commitment to this project.

The guide offers practical suggestions about how to engage children in CRIA with templates, tips, and example activities. They are all tried and tested and can be adapted to the children involved and different contexts. They are geared towards children aged eight to 13, but can be adapted to include older and younger children too.

We want this guide to empower people who do not have an in-depth understanding of children's rights. It provides a starting point, explains terminology, and gives plenty of examples. We hope it will make children's involvement in CRIA and CRIE more visible, commonplace, and consistent. We have delivered webinars and information to disseminate the resources to elected members in other areas of Scotland.

European Network of Ombudsperson for Children (ENOC)

The Commissioner is a member of the European Network of Ombudspersons for Children (ENOC). It has 44 members from 34 Council of Europe member states who meet every year to discuss issues that affect children's human rights across the continent, and to share good practices.

This year the Commissioner finished his three-year term on the ENOC Bureau, having served as Chair in 2021-2022.

ENOC's theme this year has been children's rights and climate justice. The network held its 26th annual conference and general assembly in Reykjavik, Iceland, in September. A young person from our Young Advisor's Group attended with the Commissioner and staff. Young people from ENYA participated in the conference and presented their recommendations on climate justice.

ENOC Synthesis Report: Children's Rights and Climate Justice was published, which led to the adoption of the Position Statement on Children's Rights and Climate Justice. This Position Statement highlights concerns about children's environmental rights, and particular concerns about the extent to which the climate crisis is an imminent threat to children's rights and interests. It is inspired by the urgency of the climate crisis as well as the actions of children and young people around the world who are advocating for climate change mitigation. This work has been used to inform our communications and policy submissions highlighting the priorities and rights of children and young people.

Reporting to the United Nations

In November, we submitted our joint report to the UN Committee on the Rights of the Child, along with the Children's Commissioners from Wales and Northern Ireland. Our office led on the coordination and drafting of this joint report. This reporting process is part of the 6-8 year review cycle of States' compliance with the UN Convention on the Rights of the Child. Our involvement in this is a critical part of our role as Independent Children's Rights Institutions, where we hold special status with the UN Committee of the Rights of the Child.

We highlighted concerns around the violation of children's rights – including poverty, mental health and the UK Government's proposed changes to the Human Rights Act, which will significantly weaken the protection of children's rights.

The Commissioners also submitted a report of children's voices and experiences, as children and young people's views must be central to decisions affecting them.

The UK Government has a duty to tell the UN Committee what they are doing to make children's rights a reality, so our damning "report card", outlining what is being done well and what needs to be done better, is an important part of that accountability process.

Some progress has been made since the last report in 2016, but for many children, life has got much worse.

Poverty affects every aspect of a child's life and all three Commissioners called for the UK social security system to once again become a safety net for children.

Both reports highlighted the impact stretched mental health services are having on children and young people.

Additionally, we still have an age of criminal responsibility of 12 in Scotland, two years below the international minimum standard.

All three Commissioners were clear that the UNCRC must be incorporated into relevant domestic law. Here, the Scottish Government must urgently bring forward the amendments to the UNCRC (Incorporation) Bill needed for this to happen. We continue to work directly with Scottish Government to share our views on how this could be done.

In February, our office coordinated and led the participation of the delegation of UK Children's Commissioners at the pre-sessional meeting with the UN Committee on the Rights of the Child in Geneva. This session is the preparation for the UK State examination in May. The Committee fed back that our coordination significantly enhanced their ability to determine what their scrutiny of the UK and devolved Governments in May would focus on.

We supported the participation of children from Scotland to give evidence directly to the Committee in Geneva. Internationally, Scotland is viewed as a global leader in our involvement of children in these processes. We are frequently asked to provide advice to similar institutions in other nations to increase their capacity.

Advice on children's human rights

In the first 'normal' year of exams for S4-6 pupils and despite a new appeals system, a number of young people and parents approached us with complaints about SQA decision-making, particularly where there were exceptional circumstances.

Post-Covid access to Child and Adolescent Mental Health Services, as well as dental and surgical treatment has been an issue, with children and young people reporting being on lengthy waiting lists, experiencing periods of pain and distress. We wrote to the Scottish Government and to child health commissioners raising these concerns.

We continued to receive enquiries about children effectively excluded from education because Additional Support Needs have gone unassessed and unaddressed. These remain discouragingly high, as do the number of reports of incidents of restraint and seclusion in schools – particularly with the Scottish Government’s guidance still not finalised, four years on from publication of the Commissioner’s formal investigation. We will continue to work on these issues.

We were also contacted about children and young people leaving fostering placements without sufficient planning or support, issues around sibling contact, and children’s voices still going disregarded in family court cases. Particularly worrying were instances reported to us of children and young people leaving residential care units at night, often putting themselves at risk, with staff unaware they were missing. These last enquiries have informed our approach to the Scottish Government on amendments required to the national child protection guidance.

Communicating about rights: media work

One of our key roles is making sure that children, young people, and adults are aware of and understand children’s human rights. We highlight a broad range of rights issues through press releases, statements, broadcast media, print, magazines, podcasts, blogs, and online articles. We always include young people’s voices, opinions, and experiences in our media work, when appropriate.

This year the Commissioner – and senior staff – have contributed to the media on issues including UNCRC incorporation, poverty, racism, education, exams and assessments, digital rights, the rights of refugees and asylum-seekers, and the rights of children in the justice system.

We have also contributed to policy discussions in media such as podcasts, for example, the Lifecourse Podcast on changes to law on physical punishment of children and with the Children and Young People’s Centre for Justice (CYCJ) on the rights of children in the justice system or in conflict with the law.

Media relations continues to be a key part of the office holding the Scottish Government and other decision makers to account.

Communicating about rights: speeches and filming

Raising awareness of children's rights is a key part of our work, and we especially strive to highlight rights issues for children whose rights are already most at risk.

Examples include: , the Commissioner chaired Growing Up In Scotland's conference, with keynote speakers Clare Haughey, Minister for Children and Young People, and Michael Chalmers, Director of Children and Families from the Scottish Government. He spoke at the Scottish Prison Visitors' Centre annual conference to highlight rights issues facing children who have a relative in prison. He focused on the UNCRC and The Promise in relation to children visiting prisons.

We worked with Children's Health Scotland to support a young person to speak at the Royal College of Paediatrics and Child Health (RCPCH) conference in the same month, alongside the Commissioner. The young person talked about her experience of having autism and dealing with healthcare professionals and the Commissioner told the conference in Liverpool about the human rights framework, with particular focus on the right to health.

The Commissioner spoke at Starcatchers' event, Where Is The Voice Of The Baby? The arts and early years organisation looked at how the views of babies and children aged up to age three can be heard and respected and the Commissioner discussed how the rights of babies and toddlers can be fulfilled.

The Commissioner delivered the keynote speech for the Youth Matters Conference, held at The Usual Place in Dumfries. The event for schools across Dumfries and Galloway was created and hosted by a young people's steering group, including Young Advisor and human rights defender Finlay. The Commissioner explained about the importance of rights and human rights defenders and urged the adults in the room to listen and learn from the young people there.

The Commissioner spoke at the National Youth Work conference in Glasgow. This year's theme was Tackling Poverty: The Power of Youth Work to Change Lives and he talked about the importance of youth work's role in poverty reduction. On the same day, he also discussed school exclusions and its impact on children's rights as part of Excluded, an event organised by EachOther.

There was more focus on the importance of youth work in supporting children's rights in Orkney when the Commissioner spoke at the Orkney Youth Conference and the Orkney Youth Awards. While he was in Orkney, he visited Strynd Nursery, and enjoyed playing with and reading with the children.

Events and conferences remain a vital part of engaging with adult practitioners and professionals. We will continue to seek out opportunities for the Commissioner and staff to contribute and lead public discourse in this way – particularly to highlight rights issues for children whose rights are already most at risk.

Investigations

The office's Advice and Investigations team uses our investigation power to identify and address issues affecting children's human rights. The Commissioner has the legal power to investigate situations where we are concerned that human rights promises to children and young people are not being kept. Our office's role is to hold people in power to account and act when children's rights are breached.

When deciding to use our power we consider a range of factors and criteria including the scope, scale, and urgency of a potential rights breach; the vulnerability of the children involved; the resources and expertise we can commit; other work taking place on the issue; and the potential outcome.

Mental Health Investigation

This investigation is a first for the office, as a group of our Young Advisors are exercising the Commissioner's investigation powers themselves. They are conducting the investigation with support from our Advice and Investigations and Strategy teams.

It was launched because the crisis affecting children's mental health has worsened, deepened by the aftermath of the pandemic. We believe it is vital to identify the issues that prevent and stunt the provision of adequate mental health services and support for children and young people. We must base our solutions to this crisis on the views and experiences of children and young people.

The Young Advisors decided they wanted this investigation to focus on the provision of school counselling. Specifically, to consider whether the current model is sufficient to deliver a rights-based

approach to mental health provision given the increased need post-pandemic. They are using the Commissioner's legal investigation powers to ensure they can access the evidence they need to make recommendations on what needs to change.

The investigation significantly progressed this year. Every local education authority in Scotland received the terms of reference of the investigation, a survey to complete and a list of documentary evidence to be provided, with a deadline for reply by 8 July 2022. Unfortunately, a few local authorities were unable to respond by the deadline, but by September the survey analysis was under way, followed by analysis of the documentary evidence received.

With new members of the Young Advisors Group expressing interest in the investigation, the Mental Health Investigators group was expanded. The wider group has been able to consider and comment on the analysis of information and make recommendations for the formal investigation report which was laid before the Scottish Parliament in May 2023. The investigation's findings will be covered in more detail in next year's Annual Report.

Restraint and Seclusion

We are still calling on the Scottish Government to make guidance on restraint in education (holding a child to stop them moving) and seclusion (shutting a child alone in a room and not allowing them to leave) statutory. We have also called for an over-arching legal framework on restraint that applies to all situations where children are in the care of the State, including schools, residential and secure care, and mental health provision.

It is deeply concerning and disappointing that even the non-statutory guidance being prepared by the Government is not yet in force, and lacks a clear articulation of the law and human rights. This should have been done as a matter of urgency.

We have been demanding this since our investigation into restraint and seclusion in 2018. Our report *No Safe Place: Restraint and Seclusion in Scotland's Schools* made 22 recommendations and we subsequently, along with the Equality and Human Rights Commission (EHRC), took the Scottish Government to court to ensure they complied. The Scottish Government committed to produce national guidance on restraint and seclusion.

All children deserve protection from all forms of abuse or harm, in all aspects of their lives. Children have the right to feel safe. They have a right to dignity, to bodily integrity, and to be protected from cruel, inhuman or degrading treatment.

Failure to ensure rights-respecting practice leaves children without the protection that they are entitled to, and the Scottish Government in breach of its human rights obligations. We continue to work with partners to ensure the most effective legislative and guidance provision to secure maximum protection for children's rights.

Secure Accommodation

In June 2021, we launched our investigation into unlawful deprivation of liberty, Statutory Duties In Secure Accommodation: Unlocking Children's Rights. It found that children may have been deprived of liberty without due legal process. Last year's Annual Report covered this investigation in-depth. The lessons learned from it were used to inform our response to the consultation on the Care and Justice Bill currently going through the Scottish Parliament and we will be visiting all secure units in the first half of 2023.

Strategic Goal Status Report

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
1, 2	Mental Health	Influence legal and policy change to improve access to appropriate services, including the Mental Health Law Review. (1a, 1b, 1c, 1d, 1e, 1f, 2b, 2c, 2d) ONGOING			X
		Empower young mental health investigators to use the Commissioner's legal powers to establish extent to which the provision of school counsellors is meeting children's needs post-Covid. (1a, 1b, 1c, 1d, 1e, 1f, 2b, 2c, 2d) ONGOING			X
1, 2	Justice	Engage with statutory bodies to accelerate move of Age of Criminal Responsibility to 14 and lay groundwork for move to 16. (1b, 1c, 1d, 2a, 2b, 2c) ONGOING			X
		Engage with statutory bodies to accelerate the removal of under 18s from Polmont YOI. (1b, 1c, 1d, 2a, 2b, 2c) ONGOING			X
		Influence policy and practice to minimise the use of cross-border placements on Deprivation of Liberty (DoL) orders. (1b, 1c, 1d, 2a, 2b, 2c) ONGOING			X
1, 2	Incorporation of the UNCRC	Deliver strategic influencing activities linked to the office's 18 th 'birthday', create reflective evidence of the use of existing legal powers and the gaps. (1a, 1b, 1c, 1d, 1e, 1f, 2a, 2b, 2c, 2d, 2f) ONGOING			X

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
		Develop evidence on the Scottish model of Incorporation, including recommendations for the wider incorporation of treaties. (2a, 2b, 2c, 2d, 2e, 2f) DELAYED (due to legislative delay)		X	
		Create a decision-making process for prioritising use of CYPCS new legal powers by developing a Strategic Litigation Toolkit in partnership with Advancing Child Rights Strategic Litigation (ACRISL) project. (1b, 1e, 1f, 2c, 2f) COMPLETE			X
		Work with children and young people to identify promising practice by service providers, post-incorporation in a service area identified by children and young people. (1a, 1b, 1d, 1e, 1f, 2b) NOT STARTED (due to legislative delay)	X		
1,2	Poverty	Develop strategic relationship with the Poverty and Inequality Commission to achieve better involvement of children and young people within Scottish Government's work addressing child poverty targets and children's rights to social security. (1a, 1b, 1c, 1d, 1f, 2b, 2d) ONGOING			X
		Challenge UK Government, suppliers and Ofgem on use of pre-payment Meters (PPMs) and failure to consider vulnerability of children. (1a, 1b, 1c, 1d, 2b, 2d) COMPLETE			X
		Work with NGOs and those with lived experience to identify key considerations grounded in human rights when placing children in hotel-type temporary accommodation. (1a, 1b, 1c, 1d, 2b, 2d) ONGOING			X

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
		Engage with statutory bodies to advocate for children whose enjoyment of their rights is adversely affected by poverty, paying particular attention to those groups of children whose rights are most at risk. (1a, 1b, 1c, 1d, 2b, 2d) ONGOING (demand outstrips capacity to respond)		X	
1,2	Climate Justice	Work with very young children to respond to and influence the UN Committee on the Rights of the Child's development of General Comment 26, right to a healthy environment. (1a, 1b, 1c, 1d, 1e, 1f, 2a, 2e, 2d, 2f) COMPLETE			X
		Support a group of young people to participate in the European Network of Young Advisors project activity related to climate justice, creating a joint position statement for promotion across Council of Europe member states. (1a, 1b, 1c, 1d, 1e, 1f, 2a, 2e, 2d, 2f) COMPLETE			X
1, 2	Early Years	Create, adapt and publish human rights engagement materials for early years practitioners to use with children (2-6yrs). (1a, 1e, 1f) COMPLETE			X
		Develop, pilot and launch Squirrels badge (4-6yrs) (1a, 1e, 1f) COMPLETE			X
1,2	COVID 19 response	Highlight ongoing priorities for seldom heard groups of children and young people, identified through previous APIC project activity on the impact of Covid-19. Conduct engagement sessions with groups of young carers, refugees and asylum seekers and children affected by family imprisonment. (1a, 1b, 1c, 1d, 2a, 2b, 2c) COMPLETE			X

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
		Challenge the participative deficit in decision-making, budgets and other systems through research on the impact of the pandemic and cost-of-living crisis on ASN provision. (1a, 1b, 1c, 1d, 2a, 2b, 2c, 2d) DELAYED (delayed due to emerging policy priorities in relation to proposed changes to the human rights act and the nationality and borders act)	X		
		Collate and supply written evidence to the UK and Scottish COVID Inquiries on the office's work during the pandemic, respond to all requests for further evidence either written or oral. (1b, 1c, 1d, 2a, 2b, 2c) ONGOING			X
1, 2	Promoting awareness and understanding of rights	Deliver regular opportunities for children and young people to come together with the Commissioner and team throughout the year, in their own communities and online. (1a, 1b, 1c, 1d, 1f, 2a, 2c, 2d) ONGOING			X
		Deliver communications that include and empower children and young people and support children and young people to create rights-based content (for example videos and blogs). (1a, 1b, 1c, 1d, 1f, 2a, 2d, 2e) ONGOING			X
		Maintain a prompt and efficient press and media function, news framing children's human rights issues with Commissioner as a thought leader and supporting children and young people to be visible in adult news spaces. (1a, 1b, 1c, 1d, 1f, 2a, 2d) ONGOING			X

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
		Maintain a prompt and efficient first line human rights advice function. (1a, 1b, 1c, 1f, 2b, 2c) ONGOING			X
		Work with the British and Irish Network of Children's Commissioners (BINOCC) and the European Network of Ombudspersons for Children (ENOC) to collectively challenge children's rights violations and develop and share good practice. (1c, 1f, 2a, 2d, 2e, 2f) ONGOING (significant personnel changes and subsequent reprioritisation at BINOCC impacting working relationships)		X	
1, 2	Law, Policy and Practice Review	Respond to prioritised Scottish Government consultations and Scottish Parliament inquiries/calls for evidence. (1a, 1b, 1c, 1d, 1e, 1f, 2a, 2b) ONGOING (periods of high demand for reactive work impact on capacity for proactive work)		X	
		Collate written evidence and participate in the UN Committee on the Rights of the Child UK state review reporting cycle. (1a, 1b, 1c, 1f, 2a, 2b, 2e) COMPLETE			X
		Collate written evidence and participate in the Universal Periodic Review of the UK and other relevant international treaty reporting processes. (1a, 1b, 1c, 1f, 2a, 2b, 2e) COMPLETE			X
		Engage with House of Commons and House of Lords to influence content of the Nationality and Borders Act, proposed Human Rights Act reform and the Illegal Migration Bill. Support Scottish Government, public bodies and NGOs to mitigate impacts in Scotland (inc by instructing Opinion) on			X

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
		age assessment, detention, trafficking, child protection and looked after children. (1a, 1b, 1c, 1d, 1e, 1f, 2a, 2b) ONGOING			
		Provide support to Ukrainian Parliamentary Commissioner for Human Rights via ENOC, share learning on responding to the conflict in Ukraine and the refugee crisis. (1a, 1b, 1e, 2f) ONGOING			X
		Engage with Scottish Government to share ongoing concerns relating to child protection guidance and practice (restraint, UASC, CSE in residential care). (1c, 2a) ONGOING			X
1	Governance	Preparation for transition to incoming Commissioner, induction materials and offboarding for current Commissioner. (1a) ONGOING			X
		Ensure children and young people meaningfully contribute to the running of the office and our wider work, including as part of recruitment and other discrete governance projects. (1c, 1d, 1f) ONGOING			X
		Ensure the office's IT and data management policies and infrastructure are robust. ONGOING			X
		Submit Records Management Plan (Part 1 section 5 of the Public Records (Scotland) Act 2011 and work with the Keeper to ensure we enact the recommendations by mid-2023. ONGOING			X
		Review all HR Policies and the Employee Handbook to ensure that it is compliant with current legislation and changes to legislation. COMPLETE			X
		Upgrade to online (digital HR) platform as part of shared services agreement. ONGOING			X

Strategic Goal	Delivery Plan Thematic Priorities	Objective (strategic priorities)	RAG status		
			R	A	G
		Undertake procurement improvement project, including the creation of templates and delivery of all staff training. ONGOING			X
		Complete Audit Clearance for year 2022-2023 and agreed Audit Plan for 2023-24. ONGOING			X

Strategic Plan 2024-2028

Our next Strategic Plan is due to be submitted to Parliament before April 2024 and we are currently consulting within children and young people, and our stakeholders to ensure that we meet the aims of our organisation and that this is underpinned by the voices of Scotland's young people.

We do not foresee any changes to the structure of our strategic objectives and are looking forward to presenting this plan to parliament. We expect children and young people to be at the heart of all our decision making and are confident that we can meet these aims.

Corporate Governance

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

Our Governance Group provides oversight of the organisation. It meets every three months to provide strategic connection between the Commissioner, their senior managers and the wider team. It provides governance oversight of the Annual Delivery Plan, project updates, budgeting, human resources, and exceptions reporting. The minutes for these meetings are made public on our website at [Minutes Governance - The Children and Young People's Commissioner Scotland \(cypcs.org.uk\)](https://cypcs.org.uk/minutes-governance-the-children-and-young-peoples-commissioner-scotland) and [Minutes Senior Management - The Children and Young People's Commissioner Scotland \(cypcs.org.uk\)](https://cypcs.org.uk/minutes-senior-management-the-children-and-young-peoples-commissioner-scotland)

Whistleblowing Report

The Children and Young People's Commissioner Scotland is a prescribed person under the Public Interest Disclosure Act 1998, which provides legal protections for employees who whistleblow.

The Commissioner's statutory function is to promote and safeguard the rights of children and young people. This is set out in the Commissioner for Children and Young People (Scotland) Act 2003. Our approach to whistleblowing disclosures is informed by that role and by the Commissioner's statutory powers as set out in the same Act. The range of responses open to the Commissioner is the same as with any other enquiry received by the office and is subject to the same decision-making process on the most appropriate course of action.

The Commissioner is required to report on an annual basis the number of disclosures made to him under the Public Interest Disclosure Act 1998. For obvious reasons we do so in a way that protects the identity of the person making the disclosure.

In the year ending March 2023, we received one whistleblowing disclosure, about the quality of service and levels of protection provided to a group of young people with vulnerabilities. We have worked with the individual concerned to agree areas where we can help to progress change.

Corporate Parenting

The Commissioner is defined as a corporate parent by the Children and Young People (Scotland) Act 2014, and we also have duties to support care experienced children and young people up to the age of 21 under the Commissioner for Children and Young People (Scotland) Act 2003, which set up our office.

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

Our corporate parenting duties continue to be at the heart of our work, and we make sure we consistently take account of the views of care experienced children and young people. Our Strategy team have contributed to a number of issues which aim to keep [‘The Promise’](#).

British Sign Language Act

We continue to monitor our promises made to young British Sign Language users in our BSL Plan 2018-2024. Remaining guided by a young person who told us that “rights are help, before you even ask”, we ensure any our open public events include BSL interpreters. This is to provide equity of access to the information for BSL users who want to attend. All our staff engage in BSL training to equip them with the necessary skills and knowledge.

Equal Opportunities and Equality Outcomes

Due to the ongoing impact of the Covid-19 pandemic, we were unable to review our Equality Outcomes with our Young Advisors as planned. As we prepare our new Strategic Plan over the next 12 months, we will develop Equality Outcomes which complement our new strategic objectives. In the meantime, our progress against our existing equality outcomes is outlined below.

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

Our work on the UN Committee on the Rights of the Child’s Draft General Comment 26 focused on young children’s understanding of their rights and their views on the world around them. Through

1Word1World, toddlers and young children shared a word, sound, or picture about what the environment means to them.

We have also been working on a children's story book to help younger children understand their rights. Practitioners had requested resources on rights for this age group, and our beautiful book *Let's Explore Our Rights* explains in an age-appropriate way what rights are and why they are important. It will spark first conversations about human rights.

Equality Outcome 2: Our work challenges gender stereotyping

We are always aware of our need to challenge gender stereotyping across all our work. During our Roadshow, we celebrated the first Up Helly Aa in Shetland to include squads of women and with Sport Scotland we talked about their drive to increase girls' participation in sport.

We have been lucky to have some fantastic Young Advisors over the years but we're aware that applications are disproportionately from girls. We have actively tried to improve the gender balance of our Young Advisors Group, by reviewing the way we recruit members and highlight that boys can also be human rights defenders.

In our policy work, we responded to both a Scottish Parliament petition and a Scottish Government consultation on school uniforms and have continued our long-term work on violence against women and girls.

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

Our Mental Health Investigation has been led by our Young Advisors, who chose the focus of the investigation and have actively participated at all stages the investigation, using the Commissioner's legal powers. They worked with us to design the survey sent to local authorities and met with Scottish Government officials and representatives of young people's organisations to inform their work.

We have also worked with the Scottish Mental Health Law Review team to discuss ways of strengthening the rights of children affected by mental health legislation.

Equality Outcome 4: All our communications are accessible and inclusive

We have reviewed our website, which was relaunched in 2020, to ensure that it continues to represent good practice for accessibility. We have also developed our use of different formats, including videos and cartoons, to make our work accessible to more children. We developed a Symbols resource to be used as a communication tool for children and young people who may be very young, non-verbal, have speech and language difficulties or additional support needs. We produce our key resources in English and Gaelic, and translated our Know Your Rights In Custody information resource into [Arabic](#), [Polish](#), and [Vietnamese](#). All our communications are accessible and inclusive.

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

Our office supports the principle of equal opportunities in employment and operating practices. As an employer, and under the Equality Act 2010, we are committed and duty bound to ensure that no individual is discriminated against, either directly or indirectly, unlawfully, or unjustifiably because of their personal status in relation to age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.

Specifically, in recruitment and selection, we offer guaranteed interview for those applicants who meet the essential criteria and who identify as disabled, or care experienced.

During the Covid lockdowns we provided staff with young children with additional flexibility.

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

The overarching [procurement policy](#) requirement is that all public procurement must be based on value for money, defined as the best mix of quality and effectiveness for the least outlay, over the period of use of the goods or services bought.

Our office's procurement procedures ensure that our standards as a public body are upheld within the purchase of goods or services. This includes standards in environmental sustainability, information security procedures, living wage employment and professional assurances such as correct indemnity.

Employee Information

Given the small size of our staff team we are only able to publish limited employee information, as publishing any further detail would breach our employee's rights under Data Protection legislation. We are not required to publish gender pay gap information.

At the end of March 2023 there were 16 permanent employees (excluding the Commissioner). The average age of permanent staff was 44 and of the 16 members of staff, 5 are male and 13 are female.

Training and Working Practices

In the previous financial year, the office was open for essential work only. This year, we are pleased to report that our office has fully reopened to staff and member of the public, including our young person groups. We consulted with all staff in 2021-22 on preferred working practices and adapted a fully hybrid flexible working practice which supports the work of our office and the lives of the employees who continue to excel in their work promoting and protecting the rights of children and young people.

We remain committed to providing staff with relevant training and development opportunities. In addition to our mandatory training suite which includes courses such as Emergency First Aid at Work and role specific mandatory training, we also delivered CPD courses. In 2022-23, these included:

- Whole staff connection day in our office comprising facilitation on working cultures in virtual times and the science of teamwork. This was delivered by Future Proof Learning.
- Salvesen Mindroom Centre's Programme, 'It Takes All Kinds of Minds'. This course was centred around supporting Neurodivergent Young People. The team learned about learning difficulties like autism, ADHD, dyslexia, developmental coordination disorder and Tourette's syndrome. We explored the simple changes we could make to support children and young people who are neurodivergent in our participation work as well as in our wider ways of working.
- National Day Nurseries Association (NDNA) Scotland provided two interactive sessions to the team on their rights-respecting work, including how to give choices and listen to the opinions of very young children and babies.

Sustainability

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

During 2022-23, the Commissioner utilised plane travel twenty-four times and this work involved participation and international stakeholder engagement.

We are fully compliant with Waste (Scotland) Regulations 2012. Within the Bridgeside House shared accommodation arrangement Scottish Public Sector Ombudsman (SPSO) have responsibility for reporting on the waste and energy carbon emissions for all three organisations. The new facilities have enabled us to continue to reduce the total emissions for all three organisations. For more information please see: <https://www.spsso.org.uk/sustainability-reports>

Anti-Corruption and Anti-bribery

The Commissioner and their office as a small organisation, with a small budget and a low volume and value of purchased and payments, has a relatively low level of vulnerability to fraud, corruption or bribery. The Commissioner however recognises that all organisations, regardless of size, are vulnerable to fraud and is committed to having a robust approach to the prevention, detection and management of fraud. The Commissioner has a number of policies and procedures which support the detection and prevention of fraud for key processes where there is greater vulnerability of fraud, corruption or bribery occurring.

There have been no instances of fraud in the current or prior year.

Funding

The Scottish Parliament allocated a budget of £1,457,000 (2021-22: £1,374,000).

The Commissioner surrendered £65,000 of their allocated budget within the year and drew down £1,362,000 (2021-22: £1,216,719).

The annual accounts are prepared on an accruals basis meaning that expenses are recognised in the year in which they were incurred rather than when the cash payment is made. On this basis, the Commissioner's net expenditure on operating activities for the year ended 31 March 2023 totalled £1,440,000 (2021-22: £1,253,000). This was on staffing costs £1,113,000 (2021-22: £998,000), other

operating expenditure £308,000 (2021-22: £230,000) and depreciation and amortisation £19,000 (2021-22: £25,000) Income for the year was nil (2021-22: nil).

£15,000 (2021-22: £19,000) was spent on capital additions during the financial year as detailed in note 4.1 to the Accounts. Excluding notional expenditure (depreciation and amortisation) of £19,000 (2021-22: £25,000) total expenditure calculates as £1,436,000 (2021-22: £1,247,000).

Payment of Creditors

The Commissioner is committed to the CBI Prompt Payments 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 2022-23 was 92% (2021-22 82%) and 40% were paid within 10 days (2021-22: 27%).

Performance against Budget

The Commissioner is funded through the Scottish Parliamentary Corporate Body (SPCB). For the financial year 2021-22, the Commissioner was allocated a funding budget of £1,457,000 of which an underspend of £65,000 was surrendered leaving an overall yearly budget of £1,392,000.

	2022 - 23 Budget £'000	2022 – 23 Expenditure £'000	Variance £'000	2021-22 Expenditure £'000
Staff costs	1,066	1,113	47	998
Travel expenses	37	43	6	9
Staff recruitment & training	27	45	18	23
Property costs	–	–	–	–
Professional fees (including Advice & Investigations expenditure)	33	51	18	66
IT support & website	41	35	-6	32
Promotion and Participation (including Strategy expenditure)	144	85	-59	56
Running costs	42	49	7	44
Capital costs	2	15	13	19
Total expenditure	1,392	1,436	44	1,247

During the reporting year, the Senior Management Team (SMT) and Commissioner appointed a temporary post and continued to support two existing temporary posts, one which ended during the year and one which ended at the end of March 2023. These posts were necessary during the year to cover delays in recruitment and absence. This meant that the office also spent some funding in temporary agency fees, although this was kept to a minimum.

Travel expenses increased substantially when compared to 2021-22, this is in line with expectations as the participation function and other projects within the office return to expected post pandemic.

Staff recruitment and training increased by £22,000 between 2021-22 and 2022-23 and was £18,000 over budget in 2022-23. This was due to movement in staffing requiring more training as employees commenced employment.

Professional fees were overspent against budget by £18,000, this is due to an overall increase in professional fees due to the cost of living increases pushing up contract prices.

IT Support and Website was underspent by £6,000 due to small efficiency savings achieved within the year.

Promotion and Participation was significantly underspent by £59,000 where projects were impacted by delays due to staffing capacity and delays unforeseen in procurement.

Running costs were overspent against budget by £7,000; this was mainly due to unforeseen increases due to the cost-of-living crisis in addition to improvements within the administration of the payroll function. Capital costs were also overspent against budget by £13,000 allowing further investment in hardware and software; this was funded through savings in other budget lines.



Nicola Killean

Children's Commissioner

27 October 2023

ACCOUNTABILITY 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.

Information Management

As a public body, our office is committed to openness and transparency, particularly in relation to freedom of information and environmental information rights where anyone can ask for and be given the information we hold unless we can give good and lawful reason for not providing it.

We responded to 14 freedom of information requests in 2022-23 (2021-22: 11) and received no environmental request (2021-22: None). Out of these 14 requests, we responded all these requests within the required 20 working days, with an average response rate of 15 working days. We received two requests for an internal review, both of which were responded to within the required 20 working days.

We are also subject to UK data protection law. This law gives everyone, including children and young people, more control over how their personal information is used, shared, and stored. Importantly it also requires organisations, including our office, to be more accountable and transparent about how we use personal information. We have the support of a Data Protection Officer who is independent of our office. They check to see how well we are complying with data protection law, provide us with advice, and issue recommendations on how we can best meet our data protection obligations.

Personal Data Related Incidents

In 2022-23 we had 3 data breach incidents (2021-22:3), all of these were reported to our Data Protection Officer and one was subsequently referred to the Information Commissioner's Office (ICO).

System of Internal Control

The Scheme of Delegation is in place to give delegated authority in financial and other business functions to the Senior Management Team. The delegations allow for greater flexibility in operations whilst ensuring management of finances and appropriate decision making. During 2022-23, there were no amendments to the existing Scheme of Delegation.

Provision of Information to Employees

The Commissioner places a high level of importance on consulting staff on matters that affect them in line with a human-rights based approach. He does so by providing access to management papers, through oral and written briefings, by staff meetings and collaboration with staff at events. Staff also play a large part in informing the strategic direction of the office and work together to shape the Strategic Plan.

During 2022-23, the provision of information to employees played a vital role in communication and reassurance over operating mechanisms throughout our new hybrid working approach. Digital platforms were utilised as employees worked from our office and from their homes.

Employee Survey

We care about employee satisfaction and wellbeing, and value feedback on our employee's experience and opinion of our workplace. In 2020-21 we introduced our Annual Employee Survey and have continued to measure satisfaction in the following three years.

The 2022-23 Employee Survey provided our organisation with clear direction on what is working well for colleagues and what could be improved upon. The organisation scored 100% satisfaction in the following areas: connection to colleagues, enjoyment of organisational culture, training opportunities and the provision of technical support to carry out duties. The survey told us that transparency in internal recruitment could be improved upon. We will work with colleagues to ensure that this is taken forward.

External Audit and Risk Management

The Commissioner's Audit Advisory Board (AAB) supports the Commissioner in his responsibilities for risk, control and governance. The AAB met once in 2022-23 and considered the audit report.

Audit

The accounts are audited by Audit Scotland appointed by the Auditor General for Scotland in accordance with paragraph 11(1) Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003. The Auditor General has appointed Audit Scotland as the Commissioner's Auditors for the 6 year-period from 2022-23 to 2027-2028.

Auditors Fees

External auditors' remuneration for the year was £22,510 (2021-22: £17,240). 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 information and to establish that the auditors are also made aware of this information.



Nicola Killean

Children's Commissioner

27 October 2023

COMMISSIONER'S REPORT

Office Holder

The Children and Young People's Commissioner Scotland

The Commissioner was Bruce Adamson

Appointed on 17 May 2017

Term ended on 17 May 2023

The Acting Commissioner was Nick Hobbs

Appointed on 18th May 2023

Term ended 15th August 2023

The current Commissioner is Nicola Killean

Appointed on 16th of August 2023

Term ending 16th of August 2029

Senior Management Team

The Commissioner leads a Senior Management Team which oversees the operation and development of the office. During 2022-23, this comprised:

Name	Position
Nick Hobbs	Head of Advice and Investigations
Ezmie McCutcheon	Head of Communications
Nicola Vallance-Ross	Head of Corporate Services
Gina Wilson	Head of Strategy

Advisory Audit Board (AAB)

A non-statutory, non-executive independent AAB support the Senior Management Team in providing effective governance and management of risks. The AAB meets once a year to consider audit matters, management of risks to the organisation and the strategic direction. Members of the Commissioner's AAB are drawn from the AAB of the Scottish Parliamentary Corporate Body (SPCB). During 2022-23, the Commissioner was assisted by Andy Shaw and Claire Robertson.

Register of Interests

The Commissioner maintains a register of interests held by the Commissioner and staff. This is available on request. During 2022-23 no interests were assessed as significant (2021-22: Nil).

Statement of Accountable Officer's Responsibilities

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

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

In preparing the accounts, the Commissioner is required to:

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

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

ought to have taken to make myself aware of any relevant audit information and to establish that the Commissioner's auditors are aware of that information.

I confirm that the annual report and accounts as a whole is fair, balanced and understandable and I take personal responsibility for the annual report and accounts and the judgements requirement for determining that it is fair, balanced and understandable.

Nicola Killean

Children's Commissioner

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 year 1 April 2022 to 31 March 2023.

Management

The Senior Management Team works under the delegation of the Commissioner and oversees the operation and development of the office. The Senior Management Team jointly hold responsibility for corporate governance. The team consists of the Head of Advice and Investigations, the Head of Strategy, the Head of Communications, and the Head of Corporate Services.

During the reporting year the Senior Management Team met at least monthly to discuss and record key issues affecting the operation of the office. The Governance Group which includes the Commissioner met on a quarterly basis to monitor performance and enact key decisions.

Copies of both the minutes of the Senior Management Team Meetings and the Governance Group Meetings are made available on our website www.cypcs.org.uk

Ensuring finances are operated effectively, efficiently and economically

The mechanisms to ensure finances are operated effectively, efficiently, and economically is ensured through a Procurement Policy accompanied by a scheme of delegation, both are available on our website:

<https://www.cypcs.org.uk/governance/procurement-policy/>

<https://www.cypcs.org.uk/governance/scheme-of-delegation/>

The Commissioner is funded through the Scottish Parliament and, each year, submits a budget bid for scrutiny and approval. Budgets are submitted the autumn prior to the financial year for which funding is required. The Budget is based on the requirements of the Strategic Plan and uses a zero-based method. Each budget element is reviewed to ensure that the office is achieving best value; that it is continuously improving, serving stakeholders and meeting objectives whilst achieving value for money.

Throughout the year, the Senior Management Team review spend against budget and raise any financial issues with the Accountable Officer. In 2022-23 the Senior Management Team raised with the Commissioner significant savings in strategic projects. The Senior Management Team discussed the budget at every monthly meeting and advised the Commissioner on their recommendations. The decision was made that these savings would not be drawn down in the year and would remain unspent.

Ensuring staff are managed effectively

The Commissioner and the Senior Management Team are devoted to ensuring that the Office is a positive and supportive place of work, our values and principles reflect this. As part of the commitment to employees, the Commissioner maintains several staff policy documents. These reflect statutory duties to staff in addition to wellbeing policies and practices which enhance these. 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 that they have.

Risks and uncertainties

Risks were managed through Senior Management Team Meetings and Governance Meetings. This system of internal control is designed to identify and manage the principal risks. The office maintains a risk register which details risks which have the potential to disrupt the organisation's achievement of its objectives and how they can be addressed. The following risks were identified as key risks in 2022-23 and mitigating measures were put in place where possible:

1. The office is unable to fulfil all objectives in the 2022-23 Delivery Plan due to unforeseen events in children's rights (requiring significant reactionary work) or within the external environment such as war, coronavirus recovery or other unprecedented circumstances.

Mitigation: Regular delivery plan updates and reshaping of priorities which move with the current climate. Exception reporting of projects and impacts reported at Senior Management Team with exploration of alternative ways to achieve outcomes.

2. Strike action is voted by majority resulting in pressures on staffing capacity.

Mitigation: The organisation will prioritise as much as possible key pieces of work to limit the risk of delivery to operational plans.

3. The organisation is unable to fulfil the requirements of the Strategic and Operational Delivery Plans due to caps on staffing.

Mitigation: Staffing review is conducted to review requirement for new post(s), business case is established via reduction of operational funding to support increase in staffing numbers.

Effectiveness of governance arrangements

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

- The work of the AAB in consideration of risk and internal control measures.
- Reports and comments made by the external auditors.
- The work of the Senior Management Team.
- Review of the Commissioner's objectives as set out in the Strategic and annual Delivery Plans.
- Review of the systems and procedures in place to manage staff, finances and risks.

REMUNERATION AND STAFF REPORT

Remuneration Policy

In line with the Commissioner for Children and Young People (Scotland) Act 2003, the Commissioner's terms and conditions including remuneration are determined by the SPCB. The Commissioner, with the consent of the SPCB, determines the remuneration of staff, including the Senior Management Team. The Commissioner has adopted the SPCB pay policy for their staff, details of pay scales can be found online at

<https://external.parliament.scot/abouttheparliament/17147.aspx>

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 2023.

Information relating to staff costs, single figure of remuneration, pensions tables and median pay are subject to external audit.

Breakdown of staff costs:

	Commissioner	Permanent Staff (including fixed term contract)	Temporary staff	Totals	
	2023 £'000	2023 £'000	2023 £'000	2023 £'000	2022 £'000
Salaries/wages	85	699	23	807	730
Social Security Costs	11	78	-	89	77
Pension Costs	25	192	-	217	191
Total	121	969	23	1,113	998
FTE	1	14.7	0.5	16.2	15.4

Remuneration of Senior Staff

Name and Title	Salary: Full year equivalent		Pension benefit accrued during the year		Total	
	2022-23 £'000	2021-22 £'000	2022-23 £'000	2021-22 £'000	2022-23 £'000	2021-22 £'000
Bruce Adamson, Children and Young People's Commissioner Scotland	80-85	75-80	26	21	110-115	95-100
Nicola Vallance-Ross, Head of Corporate Services	60-65	50-55	23	22	80-85	75-80
Ezmie McCutcheon, Head of Communications	60-65	55-60	23	22	80-85	80-85
Gina Wilson, Head of Strategy	60-65	55-60	23	23	80-85	75-80
Nick Hobbs, Head of Advice and Investigations	60-65	55-60	23	22	80-85	75-80

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 Contributions of pension contributions.

Fair pay disclosure

	2022-23	2021-22	2020-21
Staff remuneration	£26,969-£84,234	£27,749- £74,654	£24,645-£74,654
Commissioner remuneration	£80,000-£85,000	£70,000-£75,000	£70,000-£75,000
25th percentile remuneration	£43,294	£38,323	£35,586
25th percentile pay ratio	1.9:1	1.9 : 1	2.0 : 1
Median remuneration	£47,717	£45,209	£44,322
Median pay ratio	1.7:1	1.6:1	1.6:1
75th percentile remuneration	£47,717	£57,006	£50,699
75th percentile pay ratio	1.7:1	1.3 : 1	1.4 : 1
Average Commissioner remuneration	£82,500	£72,500	£72,500
% difference in average Commissioner remuneration	14%		0%
Average staff remuneration	£46,736	£44,305	£42,354
% difference in average staff remuneration	5%		5%

Movement in fair pay ratios is attributable to increases in Commissioner's salary and because of an increase in staffing levels; the 75th percentile pay ratio has increased the most. The increase in the Commissioner's salary was higher than the increase in officer level salaries; comparatively 13% versus 6%. The median pay ratio is based on increases in line with inflation in addition to spinal column increases within the different bands to which drives the ratio. The progression within salaries is based on length of service and the pay award for 2022-23 included a pay offer which levelled pay meaning increases in salaries were greater in this year than in previous years. The ratio does not reflect any rewards packages.

Pension benefits

Name and Title	Real increase in pension at pension age £'000	Total accrued pension at pension age as at 31 Mar 2023 £'000	CETV at 31-Mar 2023 £'000	CETV at 31 Mar 2022 £'000	Real increase in CETV as funded by employer £'000
Bruce Adamson, Children and Young People's Commissioner Scotland	0-2.5	25-30	367	318	10
Nicola Vallance-Ross, Head of Corporate Services	0-2.5	5-10	48	34	8
Ezmie McCutcheon, Head of Communications	0-2.5	10-15	157	136	9
Gina Wilson, Head of Strategy	0-2.5	0-5	34	20	9
Nick Hobbs, Head of Advice and Investigations	0-2.5	5-10	74	57	9

Further detail about the pension scheme is given in notes 1.6 and 2.3 to the accounts. The figures relating to pension and pension benefits are provided by My CSP 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 year.

Service contracts

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

Severance Payments

There were no severance payments in 2022-23 (2021-22: Nil).

Gender Breakdown

The number of employees broken down by gender, as at 31 March 2023 was:

	2023		2022	
	Female	Male	Female	Male
Commissioner	0	1	0	1
Senior Managers	3	1	3	1
Employees	10	4	9	1
Total	13	6	12	3

The above figures include employees on fixed term contracts and excludes any agency staff in the period. A senior manager is defined as being the equivalent of a member of the Senior Civil Service. In the reporting period, we also employed two temporary members of staff, one was male and one was female.

Average Sickness Absence

In 2022-23 the average sickness absence per person was 10.31 days. This was an increase from 8.9 days in 2021-22. The increase in average days sickness is attributed to long-term absences in the year 2022-23. There were four long-term absences in 2022-23 (2021-22: 2).

Staff Turnover

Staff turnover in reporting year 2022-23 was 18% (2021-22: 19%).

Staff recruitment and appointment contracts

Staff are recruited by the Children and Young People's Commissioner Scotland on merit and on the completion of a fair and open competition. The principles of the recruitment and appointment process are set out on the Scottish Parliament website at

<http://www.scottish.parliament.uk/abouttheparliament/16619.aspx>.

The Children and Young People's Commissioner Scotland is committed to apply, where possible, the same employment related policies as those which are available to staff who are employed by the SPCB, where these can be supported by the Commissioner's business activities and objectives. The Commissioner in their policies and procedures embeds diversity and inclusion through regular training of staff and their SMT, to ensure equal treatment in employment. The Commissioner employs a diverse staffing complement in which any discrimination, bullying, victimisation or harassment is treated under the conduct rules.

Staff policies specifically available for disabled individuals, which have been adopted by the Children and Young People's Commissioner Scotland include:

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

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

Employee Pension Liabilities

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

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

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of the Children and Young People's Commissioner Scotland for the year ended 31 March 2023 under the Commissioner for Children and Young People (Scotland) Act 2003. The financial statements comprise the Statement of Comprehensive Net Expenditure, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Government Financial Reporting Manual (the 2022/23 FReM).

In my opinion the accompanying financial statements:

- give a true and fair view of the state of the body's affairs as at 31 March 2023 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 FReM; and
- have been prepared in accordance with the requirements of the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 02 December 2022. My period of appointment is five years, covering 2022/23 to 2026/27. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the body. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability

to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

These conclusions are not intended to, nor do they, provide assurance on the body's current or future financial sustainability. However, I report on the body's arrangements for financial sustainability in a separate Annual Audit Report available from the [Audit Scotland website](#).

Risks of material misstatement

I report in my separate Annual Audit Report the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

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

In preparing the financial statements, the Accountable Officer is responsible for assessing the body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention to discontinue the body's operations.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- using my understanding of the central government sector to identify that the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers are significant in the context of the body;
- inquiring of the Accountable Officer as to other laws or regulations that may be expected to have a fundamental effect on the operations of the body;
- inquiring of the Accountable Officer concerning the body's policies and procedures regarding compliance with the applicable legal and regulatory framework;

- discussions among my audit team on the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

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

Reporting on regularity of expenditure and income

Opinion on regularity

In my 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. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Opinion prescribed by the Auditor General for Scotland on audited parts of the Remuneration and Staff Report

I have audited the parts of the Remuneration and Staff Report described as audited. In my opinion, the audited parts of the Remuneration and Staff Report have been properly prepared in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers.

Other information

The Accountable Officer is responsible for the other information in the annual report and accounts. The other information comprises the Performance Report and the Accountability Report excluding the audited parts of the Remuneration and Staff Report.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Performance Report and Governance Statement to the extent explicitly stated in the following opinions prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on Performance Report and Governance Statement

In my 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 I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

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

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

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

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 108 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Asif A Haseeb OBE

Asif A Haseeb OBE
Audit Scotland
4th Floor
8 Nelson Mandela Place
Glasgow
G2 1BT

27 October 2023

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2023

		2023	2022
	Notes	£'000	£'000
Income			
Other Income		-	-
Administrative Costs			
Staff Costs	2	1,113	998
Other Administration costs	3	308	230
Depreciation and Amortisation	4	19	25
Net Administration Costs		1,440	1,253
Net Operating Cost		1,440	1,253

All amounts relate to continuing activities.

The accompanying notes on pages 77 to 88 form an integral part of these financial statements.

Statement of Financial Position as at 31 March 2023

		2023	2022
	Notes	£'000	£'000
Non-Current Assets			
Property, Plant and Equipment	4.1	32	35
Intangible Assets	4.2	-	1
Total Non-Current Assets		32	36
Current Assets			
Trade and Other Receivables	5	21	11
Cash and Cash Equivalents	6	29	66
Total Current Assets		50	77
Total Assets		82	113
Current Liabilities			
Trade and other payables	7	(129)	(82)
Total Current Liabilities		(129)	(82)
(Net abilities)/Net Assets		(47)	31
Taxpayers Equity			
General Fund		(47)	31
Total Taxpayers Equity		(47)	31

The Commissioner as Accountable Officer authorised these financial statements for issue on 27 October 2023



Nicola Killean

Children's Commissioner

27 October 2023

Statement of Cash Flows for year ended 31 March 2023

		2023	2022
	Notes	£'000	£'000
Cash Flows from Operating Activities			
Net Operating Cost		(1,440)	(1,253)
Adjustment for Non-Cash Transactions			
Depreciation and Amortisation	4	19	25
Movements in Working Capital			
(Increase)/ Decrease in Trade and Other Receivables		(10)	16
Increase/(Decrease) in Trade and Other Payables		47	40
Net Cash Outflow from Operating Activities		(1,384)	(1,172)
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	4	(15)	(19)
Net Cash Outflow from Investing Activities		(15)	(19)
Total Net Cash Outflows		(1,399)	(1,191)
Cash Flows from Financing Activities			
Financing from the Scottish Parliamentary Corporate Body		1,362	1,217
Net Cash Inflow from Financing Activities		1,362	1,217
Total net (decrease)/increase in cash and cash equivalent		(37)	26
Net Increase in Cash and Cash Equivalents			
Cash and Cash Equivalents at the beginning of Year		66	40
Cash Flow in Year		(37)	26
Cash and Cash Equivalents at the end of Year		29	66

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

	General Fund
	£'000
Balance at 1 of April 2022	31
Net Operating Costs for the Year	(1,440)
Funding From the SPCB	1,362
Balance at 31 March 2023	(47)
Balance at 1 of April 2021	67
Net Operating Costs for the Year	(1,253)
Funding From the SPCB	1,217
Balance at 31 March 2022	31

Notes to the Financial Statements

1 Accounting Policies

These financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FReM) in compliance with the accounts direction issued by Scottish Ministers.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The accounts are prepared on a going concern basis, which provides that the Commissioner will continue in operational existence for the foreseeable future.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention.

1.2 Property, Plant and Equipment

1.2.1 Capitalisation

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

1.2.2 Valuation

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

1.2.3 Depreciation

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

1.2.4 Estimated useful life of assets

The estimated useful life of assets are as follows:

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

1.3 Intangible Non-Current Assets

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

1.4 Funding

Funding from the SPCB is credited directly to the general fund in the year 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. The pension scheme is a defined benefit plan. 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 2016. 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. Government Actuary's Department has been appointed as the PCSPS actuary. Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

1.7 Value Added Tax

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

1.8 Financial Instruments

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

- no early repayment or impairment is recognised;
- where an instrument will mature in the next 12 months, the carrying amount is assumed to approximate to fair value;
- the fair value of trade and other receivables is taken to be the invoiced or billed amount.

Credit risk

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

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

Market risk

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

1.9 Cash and cash equivalents

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

1.10 Critical Judgements in Applying Accounting Policies

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

1.11 Critical Accounting Estimates

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

Pension benefits are provided through the Civil Service pension arrangements. The Civil Service pension arrangements are unfunded multi-employer defined benefit schemes in which the Commissioner's office is unable to identify its share of the underlying assets and liabilities. More information on pension rates and liabilities can be found in note 2.3.

1.12 International Financial Reporting Standards

Adoption of new and revised Standards

In the current year, the Commissioner has applied a number of amendments to the IFRS Standards and Interpretations that are effective for an annual period that begins on or after 1 January 2022. Their adoption has not had any material impact on the disclosures or on the amounts reported in these financial statements:

- **Amendments to IAS 39, IFRS 4, IFRS 7 and IFRS 9:** Interest Rate Benchmark Reform (Phase 2).
- **Amendments to IFRS 4:** Insurance contracts – deferral of IFRS 9
- **Covid-19 Related Rent Concessions beyond 30 June 2021:** (Amendment to IFRS 16)

a) Standards, amendments and interpretations early adopted this year

There are no new standards, amendments or interpretations early adopted this year.

b) Standards, amendments and interpretations issued but not adopted this year

At the date of authorisation of these financial statements, the Commissioner has not applied the following new and revised IFRS Standards that have been issued but are not yet effective:

- **IFRS 17:** Insurance Contracts. Applicable for periods beginning on or after 1 January 2023.
- **Amendment to IAS 1:** Classification of Liabilities as Current or Non-Current. Applicable for periods beginning on or after 1 January 2023.
- **Amendment to IAS 1:** Disclosure of Accounting Policies. Applicable for periods beginning on or after 1 January 2023.
- **Amendment to IAS 8:** Definition of Accounting Estimates. Applicable for periods beginning on or after 1 January 2023.
- **Annual Improvements to IFRS Standards 2018-2020 Cycle.** Applicable for periods beginning on or after 1 January 2022.

The Commissioner does not expect that the adoption of the Standards listed above will have a material impact on the financial statements in future periods.

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 year was as follows (this includes temporary staff):

	2023 FTE	2022 FTE
Commissioner	1	1
Employees (including SMT)	14.7	15.4

2.2 Breakdown of Staff Costs – Administration Costs

	Commissioner	Permanent Staff (inc. FTC)	Temporary staff	Total	
	2023	2023	2023	2023	2022
	£'000	£'000	£'000	£'000	£'000
Salaries /wages	85	699	23	807	730
Social Security	11	78	-	89	77
Costs					
Pension Costs	25	192	-	217	191
Total	121	969	23	1,113	998
FTE	1	14.7	0.5	16.2	15.4

2.3 Pension

For 2022-23 employers' contributions of £191,565 (2021-22: £169,931) were payable to the PCSPS at one of two rates in the range 27.1% to 27.9% of pensionable pay, based on salary bands (2021-22: 27.1% to 27.9%). Pension costs for 2023-24 are forecast to be £200,414.

In addition to the above, employer contributions of £25,302 were payable to the PCSPS for the Commissioner at the rate of 27.9% (2021-22: £20,940 at a rate of 27.9%).

There were outstanding scheme contributions at 31 March 2023 of £22,145 (2021-22: £19,059).

3 Other Administration Costs

	2023	2022
	£'000	£'000
General Office Running Costs	49	40
Staff Recruitment & Training	45	23
Travel and Expenses and Hospitality	43	8
Promotion & Participation	85	48
IT & Website	35	45
Professional Fees	51	66
	308	230

The total for Professional Fees includes £22,510 (2020-21: £17,240) for external auditor's remuneration.

4.1 Tangible Non-Current Assets

	Fixtures & Fittings & Equipment £'000	IT Systems £'000	Total £'000
Cost			
At 31 March 2022	-	114	114
Additions	5	10	15
Disposals	-	-	-
At 31 March 2023	5	124	129
Depreciation			
At 31 March 2022	-	79	79
Charge for Year	-	18	18
Disposals	-	-	-
At 31 March 2023	-	97	97
Net Book Value at 31 March 2023	5	27	32
2021-2022 Comparative			
Costs			
At 31 March 2021	0	96	96
Additions	-	18	18
Disposals	-	-	-
At 31 March 2022	-	114	114
Depreciation			
At 31 March 2021	-	54	54
Charge for Year	-	25	25
Disposals	-	-	-
At 31 March 2022	-	79	79
Net Book Value at 31 March 2022	-	35	35

4.2 Intangible Non-Current Assets

Software & Licences

	£'000
Cost	
At 31 March 2022	8
Additions	0
At 31 March 2023	<u>8</u>
Depreciation	
At 31 March 2022	7
Charge for Year	1
At 31 March 2023	<u>8</u>
Net Book Value at 31 March 2023	<u>0</u>

2021-22 Comparatives

	£'000
Cost	
At 31 March 2021	7
Additions	1
At 31 March 2022	<u>8</u>
Depreciation	
At 1 April 2021	7
Disposals	-
At 31 March 2022	<u>7</u>
Net Book Value at 31 March 2022	<u>1</u>

5 Trade Receivables and Other Current Assets

	2023	2022
	£'000	£'000
Debtors	6	-
Prepayments	15	11
	21	11

6 Cash and Cash Equivalents

	2023	2022
	£'000	£'000
Balance at 1 April 2023	66	40
Net Change in cash and cash equivalent balances	(37)	26
Balance at 31 March 2023	29	66
Cash Held at Commercial Banks	29	66

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

	2023	2022
	£'000	£'000
Trade Payables	13	4
Accruals HMRC	22	20
Accruals non-government bodies	94	58
	129	82

8 Operating Leases

As at 31 March 2023 there were no operating lease commitments (2022: £nil).

9 Capital Commitments

As at 31 March 2023 there were no capital commitments (2022:£nil).

10 Contingent Liabilities

As at 31 March 2023 there were no contingent liabilities (2022: £nil).

11 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 £1,362,000 during the year.

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

12 Post Balance Sheet Events

No event has occurred since the date of the statement of financial position which materially affects the financial statements. The ongoing impacts of the coronavirus pandemic has had an impact on the delivery of planned projects, this is detailed within the Performance Report.



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 (FReM) which is in force for the year for which the statement of accounts are prepared.
3. The accounts shall be prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year, and of the state of affairs as at the end of the financial year.
4. This direction shall be reproduced as an appendix to the statement of accounts. The earlier direction is hereby revoked.

Signed by the authority of the Scottish Ministers

Dated

1 September 2006

Children and Young People's Commissioner Scotland

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