Children and Young People's Commissioner Scotland

ANNUAL REPORT AND ACCOUNTS 2024-25

YEAR ENDED 31 MARCH 2025

Contents

COMMISSIONER'S STATEMENT

This reporting year, from 1 April, 2024, until 31 March, 2025, has been my first full year as Children and Young People's Commissioner and it has been a very special one for children's rights and my office.

After decades of campaigning by children, young people, successive children's commissioners, and the wider children's rights sector, the United Nations Convention on the Rights of Child (UNCRC) was incorporated into Scots law and came into force in July 2024. Children's rights are now enshrined in law, and can be enforced. But it's just one step – albeit a very important one – on the road to creating a country where all children have their rights respected, protected, and fulfilled.

UNCRC incorporation also gave my office new legal powers. In fact, it has been the most significant change to the office's powers since it was created in 2003. It gives us the power to intervene in legal proceedings or to bring proceedings in our own name on a range of different children's rights issues.

Our first case under our new powers was significant. We intervened in a case in which the Lord Advocate sought clarity on the proper interpretation of the Act in relation to the Crown's prosecutorial functions regarding children. We were delighted that the judgment means that all future decisions to prosecute children must meet the standards set out in the UNCRC Act and may be challenged in court if they fail to do so.

This year has also seen the passing of significant legislation for the progress of children's rights in the Children (Care and Justice) (Scotland) Act 2024. My office and many others have long called for the measures within the Act which seek to protect children in some of the most vulnerable situations in Scotland. No child should ever be in prison, and this law ended that practice.

While we have received new powers, our work on priority issues continues.

As ever, children's participation underpins our work and is meaningful and impactful. The office's dedicated team of Young Advisors has once again proved to be a formidable force of human rights defenders and we have continued to work with as wide a range of children as possible, in their own communities. We have made special efforts to reach children whose rights are most at risk, and whose voices are seldom heard by decision-makers.

Our work on education has been persistent, just as children told us to be. Children are clear that the current education system often falls short of delivering their rights so we worked with children and young people in schools, in additional support units, and in alternative education to find out their views. Our Young Advisors helped to design and deliver research sessions in schools and spoke to other young people about their experience of education.

We have scrutinised and challenged proposed education agency reform to ensure children are meaningfully involved in shaping changes, we have met senior education officials across the key education agencies, and we have consistently called for education reform. All this work culminated in my report – "This is our lives, it matters a lot": Putting children's rights at the heart of education – which sets out urgent recommendations for improving the system.

Poverty remains the most significant children's rights issue in the country today, and I am clear there is much more the Scottish and UK governments can both do. I have urged the Scottish Government to address the gaps in the current Child Poverty Delivery Plan and I've continued to call for an end to the discriminatory two-child benefit cap and an end to public authority debt.

We continue to press Scottish Government to produce human rights-based statutory guidance on the restraint and seclusion of children. This must be based on a consistent legal framework that applies to all situations where children are in the care of the State, including schools, residential and secure care, and mental health provision.

This is just a snapshot of what my office has worked on and achieved this year, and you'll find out more about how we have promoted and safeguarded children's rights as you read on.

This report doesn't just look back at what we have achieved, it looks forward at what is still to be done. I have made five key recommendations for duty-bearers which have arisen from our work...

1. Children and young people must be supported to meaningfully participate in the education improvement and reform process at local, regional and national level. We ask that when proposals for reform come before decision-makers, they interrogate whether and in what way children's views have been considered. Particular attention should be paid to whether there is evidence that the views and experiences of children who are furthest from enjoying their rights have been considered.

2. When recommendations are accepted by Scottish Government and public authorities, it should be possible to track actions and allocated budget. Responses from duty-bearers to recommendations should be specific; using phrases such as 'commit to consider' make it challenging to track progress and limit transparency and accountability.
3. Scottish Government must use the forthcoming Child Poverty Delivery Plan to address known gaps in the current plan. Children and young people must be involved in all stages, including the monitoring and evaluation of delivery. The plan must ensure that all children who experience poverty are covered by measures in the plan, rather than be limited to only the current six priority family groups.
4. Scottish Government must act to ensure incorporation of the UNCRC has the maximum impact possible. Steps must be taken to ensure new legislation is drafted so as to be within scope of the UNCRC (Incorporation) (Scotland) Act 2024, and existing legislation containing key public authority duties in relation to areas such as education, the care system, homelessness, and justice must be brought into scope.
5. Scottish Government must invest in, and extend resources to ensure that children, young people and adults can understand, and use the UNCRC.

I would like to take this opportunity to thank every child and young person who has contributed to our work, the adults who have supported them to do so, our Young Advisors, our partners, and my staff. We have made sustained progress but we know there is much more to be done and I look forward to the year ahead as we continue to promote and protect the rights of all children in Scotland.

FROM THE YOUNG ADVISORS

Our Young Advisors guide, influence, shape, and support our work. They are a group of passionate human rights defenders, aged 12 to 17. We meet the group in person and online and they are involved in all aspects of what we do, from policy work consultation to communicating about rights issues, and the recruitment of staff. In this report, we cover their achievements – and those of the whole team – from April 2024 until the end of March 2025. Here, they share what they enjoy about being part of the group...

"Learning new things."

"Getting to know about what is going on in Scotland to do with my education."

"I really like the in-person meetings. I feel like those are a good balance of fun and being productive."

“I've enjoyed the in-person meetings a lot. They're my favourite.”

“I've enjoyed the pizza lol.”

“I've enjoyed the countless opportunities for me to speak about things and issues I'm passionate about.”

“I have enjoyed everything we have done.”

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 aims. It summarises the performance and key achievements of the Commissioner’s Office during 2024-25.

The audited annual report and accounts for the financial year ended 31 March 2025 are presented in accordance with paragraph 11(1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003 and prepared in accordance with an Accounts Direction given by Scottish Ministers.

History and statutory background

The Children and Young People’s Commissioner Scotland was constituted under Section 1 of the Commissioner for Children and Young People (Scotland) Act 2003 (“the 2003 Act”) which was passed by the Scottish Parliament on 26 March 2003 and received Royal assent on 1 May 2003. The 2003 Act has been amended on several occasions since then, most recently and significantly by the United Nations Convention of the Rights of the Child (Incorporation) (Scotland) Act 2024. 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’s general statutory function is to promote and safeguard children’s rights in Scotland

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 current Commissioner was appointed for a period of six years from August 2023 – August 2029.

The Scottish Parliamentary Corporate Body (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. In line with the United Nations Paris Principles, the Commissioner is not, except in very limited circumstances set out in the 2003 Act, subject to the direction or control of any member of the Parliament; any member of the Scottish Government; or the SPCB.

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. This applies to all children and young people under the age of 18, or up to 21 if they are care experienced. In exercising this general function, the Commissioner has statutory duties to:

- Promote awareness and understanding of the rights of children and young people.
- Involve children and young people in the Office's work.
- Make sure laws, policies and practice affecting children and young people's lives are fair and respect their rights.
- Promote and carry out research to progress children's rights.
- Share examples of adults working well to fulfil children's rights so others can learn from it.

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.

The 2003 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, or an individual child, or young person, 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 or any matter that are reserved to

Westminster Parliament. An investigation in terms of Section 7 gives various legal powers, including the power to cite witnesses for examination under oath, and to compel the production of documents.

The United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 provides the Commissioner with powers to engage in child rights strategic litigation, both by intervening in cases and bringing proceedings in her own name (an own-name case). These powers came into force with the bulk of the 2024 Act on 16 July 2024. This is the most significant change to the Commissioner's powers since the creation of the Office in 2003 and has significant impact on the rights of children and young people in Scotland and therefore on the work of the Commissioner's Office.

Our Strategic Plan

This reporting year was the first year of the Strategic Plan 2024-28. The Office detailed the work establishing this Strategic Plan in the Annual Report and Accounts 2023-24.

The 2024-28 Strategic Plan identified three strategic aims for the Children and Young People's Commissioner. These are:

1. Leadership

Children and young people will be meaningfully involved in decision-making and duty bearers held accountable for realising children's rights.

The Commissioner will do this by undertaking action research with children and young people to make it visible to decision-makers how children are experiencing their rights in Scotland. The Office will champion and challenge leaders to improve national and local practice which involves children and young people in decision-making and reform. It will hold duty bearers accountable for decision-making and the delivery of commitments to children and young people. The Office will highlight barriers and gaps in knowledge, resources and ways of working which affect the realisation of children's rights. Finally, within the aim of Leadership the Office commits to continuous improvement to maximise the impact and keep under review resource requirements to fulfil its statutory duties and use of its powers.

2. Protect

Laws, policies and practice will fulfil children's rights, and where rights breaches happen children will have improved access to justice.

Protecting children's rights will involve reviewing and influencing law, policy and practice in relation to children's rights, learning from and influencing international human rights mechanisms. The Office will use its legal powers to challenge systematic breaches of children's rights. It will actively seek collaboration with others to address deep-rooted challenges for children whose rights are most at risk. The Office will protect children through addressing discrimination throughout its work on priority issues.

3. Promote

An ambitious and positive culture of children's rights, where awareness and understanding of the UN Convention on the Rights of Child contribute to improvements for children.

The Office will raise awareness and understanding of how to take a children's rights approach in decision-making and improving services. It will create resources with children and young people that support a broad understanding of children's rights and how they should be experienced. It will target its engagement with which children and young people to those whom rights are most at risk. The Office will also commit to continuous improvement in its own operations making its communications accessible and inclusive.

Further detail can be found in our Strategic Plan 2024-28 on our website [CYPCS Strategic Plan 2024-28].

The evidence from extensive consultations during the Strategic Plan 2024-28 illustrated that poverty, education, mental health, climate change and discrimination are all priorities for children and young people, with the golden thread being the call from Scotland's children and young people asking to be more involved in decision making that affect them.

Key achievements in 2024-25

Throughout 2024-25 the office directed its resources to the priority areas for children and young people. We worked with them to ensure their voices were heard in areas affecting them such as poverty which is one of the most significant issues facing children and young people in Scotland.

The office's new powers under The United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 ensured that 2024-25 was a unique and groundbreaking year for children's rights. The office continued to develop its Legal Team (previously the Advice and Investigations Team) and used a retirement as an opportunity to add qualified

legal capacity to the team ensuring that posts in the legal team are directed to our new powers. The Legal Team worked extensively on planning and executing these powers and undertook our first civil and criminal court proceedings. The office also successfully intervened in four cases related to additional support for learning. These cases have shaped the rights of children and young people in Scotland's courts and in good practice in housing (eviction proceedings). No doubt our new powers will continue to positively impact the lives of children and young people in 2025-26.
Through our work with children and young people the office has highlighted and ensured that children and people's voices are at the heart of decisions in education made which directly affect them. It has hosted online assemblies in schools raising awareness of rights where over 18,000 children participated. During the reporting period the office engaged in further legal proceedings and started an investigation into the use of police force on vulnerable children. This work is ongoing. The office continues to ensure that it is run effectively and economically through its continued commitment to internal audit, of which it undertook two in this reporting year, external audit, its AAB and work with the Officeholders Shared Services Network Group.

Our Office's contribution to these aims, objectives and brief overview above are analysed on pages 14 to 31.

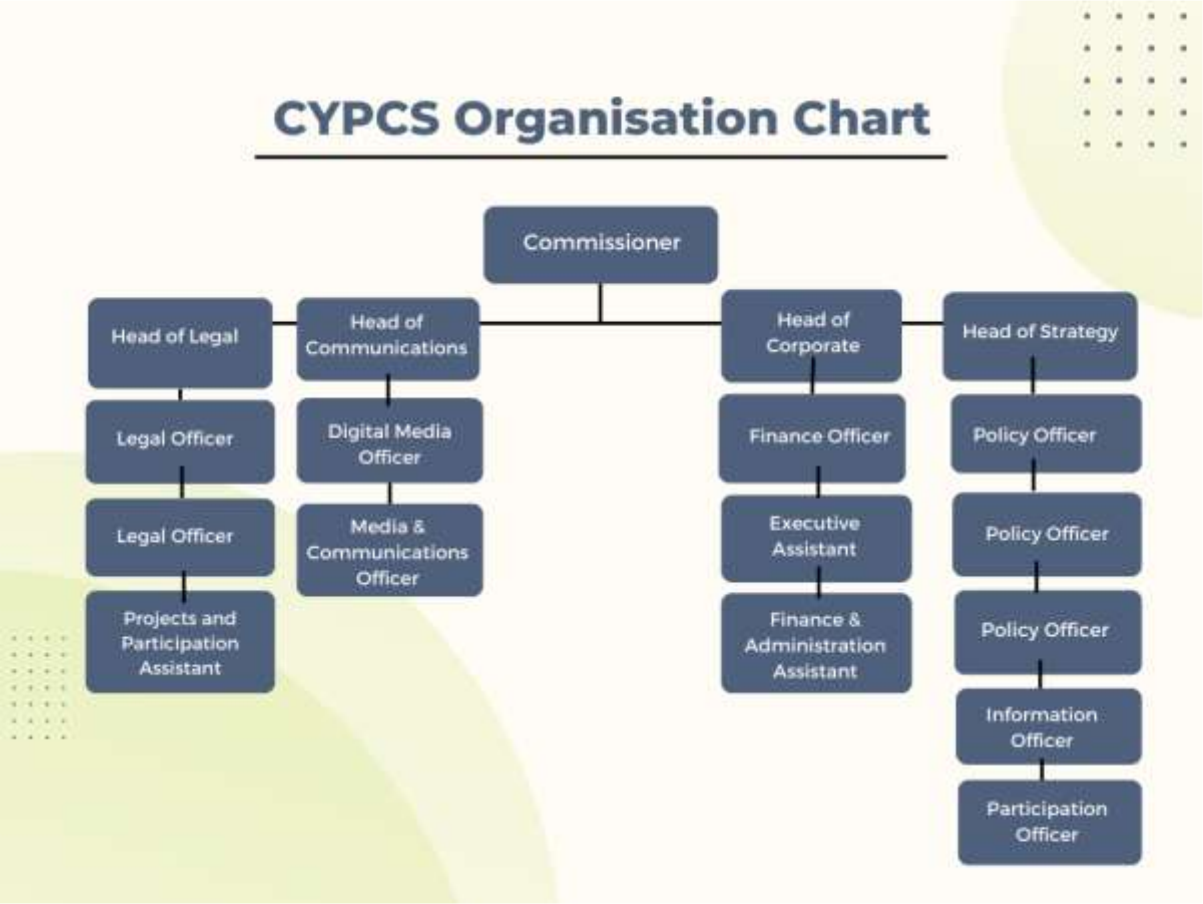
Operating environment

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.

The Office takes part in a range of networks that work closely with other relevant bodies to develop and share good practice. It seeks to utilise opportunities for joint working where this an efficient and appropriate approach. The Office makes efficiencies through joint contracts harnessing best value through purchasing power and is currently engaged in a joint contract for payroll with three other Officeholders. This year, the Shared Services Network Group continued to share resources, best practice and act as a knowledge hub for its members.

Organisational structure

Our staffing structure for 2024-25 is outlined below.



Young Advisors Group (YAG)

We continue to support a group of young people to work closely with our Office. Their remit is to influence and guide our work and decision-making and therefore they are pivotal to the work of the Office and its Strategic Plan.

Young Advisors are aged between 12 and 17 years, come from different backgrounds and live all over Scotland. In this reporting year we have created a programme of activity ensuring that our young advisors have the opportunity to shape not only the work of the Office but the running of the Office too.

Organisational risks

The principal risks facing the organisation within the reporting year are detailed on pages 38 to 39.

Risks unique to the delivery of strategic aims in 2024-25 included the risk that the Office could not effectively use its new legal powers as the result of funding constraints and increasing public body reform.

Due to the nature of the Office's funding and uncertain economic climate, the Office views financial uncertainty as a trend which will continue to risk disruption to our delivery planning and will require regular monitoring over future years. We aim to mitigate this through our continued work on the Medium-Term Financial Plan. 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. We continue to monitor the work of the Scottish Parliament to anticipate any operational changes required by them for our Office and our powers.

Going concern assessment

These accounts are prepared in line with the UK Government's Financial Reporting Manual. Management has assessed the appropriateness of the going concern basis of accounting, that is whether the organisation will continue to operate. On this basis and in common with similar public bodies, the future of the Commissioner's Office is deemed to be secured by the annual funding approved by the Scottish Parliament. Funding for 2025-26 has already been awarded and there is no reason to believe that future approvals will not be forthcoming. The functions of the Commissioner are set out in its legislation. The Commissioner's Office must continue to fulfil these functions unless the Scottish Parliament rescinds the legislation or transfers the function to another body. It would be necessary to revoke legislation to dissolve the Commissioner's remit and mandate.

PERFORMANCE ANALYSIS

In the following section, we highlight the activities, achievements, and work our Office has been involved in, against the aims and objectives from our Strategic Plan for the year April 2024 to March 2025. This analysis captures year one of a four-year Strategic Plan.

Leadership

Aim: Children and Young people will be meaningfully involved in decision-making and duty bearers held accountable for realising children's rights.

Objective:

Undertake action research with children and young people to make visible to decision-makers how children are experiencing their rights in Scotland.

And:

Champion and challenge leaders to improve national and local practice which involves children and young people in decision-marking and reform.

Priority for children and young people: Education

Progress:

In 2024-25 the Office published the report "This is our lives, it matters a lot" with recommendations for education reform. The full report can be found on our website This is our lives, it matters a lot, the recommendations can be found from page 22.

The report was shaped through extensive research with children and young people in Scotland. It helped the Office to understand the challenges of the current education system and how the right to education was being realised. We worked with children and young people in mainstream schools, in additional support units and in alternative education. We heard from children and young people in situations of vulnerability or furthest from having their rights to education met. Our research was developed with children and young people from our Young Advisors Group who produced a film that describes the methodology. This film can be accessed on our website here New film showcases Young Advisors' work to improve education in Scotland - The Children and Young People's Commissioner Scotland

The Commissioner and her Office engaged with children on a variety of issues in education, telling us how school makes them feel, what they experience and learn, how supported they feel, what they think about assessment and qualifications, and they also told us that children are less likely to have their views heard.

In 2024-25 we scrutinised and challenged education agency reform work to ensure that children and young people are included in shaping proposals and changes. The Office provided written and in person evidence on the Education Bill, as well as ongoing meetings with MSPs and the Bill team to discuss options to amend and further strengthen the Bill. Over the past year, the Commissioner has been meeting senior education officials across key education agencies, to understand barriers and to champion change to the education system. Where promising practices have been emerging, the Office has been offering support to share best practice. We have also been clear that the recommendations from independent education reviews led by Professors Ken Muir, Louise Hayward and Angela Morgan should be implemented.

Objective: Hold duty bearers accountable for decision-making and delivery of commitments to children and young people.

Priority for children and young people: Mental Health

We identified that by tracking major recommendations within mental health we could hold duty bearers to account in their promises to children and young people. We worked with SAMH and Young Scot in 2024-25 to track the implementation of recommendations from the 2019 Youth Commission on Mental Health. The Commission comprised a group of young people aged 15-25 who developed recommendations and actions to improve the experience of young people when accessing mental health services in Scotland. Their recommendations that we selected for review are:

1. Waiting times for Child and Adolescent Mental Health Services (CAMHS)
2. Community support
3. Whole school approach
4. Support in further and higher education
5. Person-centred approach – transitions
6. Young people at the centre of decisions
7. Mental health training
8. Funding levels; and
9. Funding monitoring

The findings from this review have enabled the Office to formally evaluate the progress, holding duty bearers to account in their commitments and will also provide data to establish an accountability tracker for mental health. The Youth Commission on Mental Health

Services: What progress has been made with recommendations? Report and the mental health tracker will be published in 2025-26. Key to the findings will be our recommendation that it should be possible to track actions and budget used to deliver commitments around mental health over the relevant period. Responses from duty bearers to recommendations from children and young people should be specific and encourage transparency to enable tracking without challenges.

Objective: Highlight barriers and gaps in knowledge, resources or ways of working which affect the realisation of children's rights

Priority for children and young people: Poverty and Education

We responded to the UN Committee on the Rights of the Child's consultation on a proposed new General Comment on advancing children's rights to access to justice and effective remedies. The overall objective of the General Comment is to provide authoritative guidance to States to help them create justice systems that are inclusive, child-friendly and effective. In doing so the General Comment aims to identify the practical, legal, social and cultural barriers that hinder children from accessing justice and provide clear guidance to States on actions needed to ensure an effective remedy. To assist the UN Committee as it prepares its new General Comment we provided an outline of key issues around access to justice in Scotland, together with a selection of illustrative case studies. Our work on General Comment 27 which is at redraft stage by the UN at the time of writing, will also inform our response to the Equality, Human Rights and Civil Justice Committee's inquiry into civil legal aid.

Our Young Advisors also submitted a response to the children and young people's consultation, focussing on complaints processes in education. They thought that children should be able to make complaints, but their experiences were that there was seldom any response to complaints unless adults got involved. None of them were sure that they would even receive a response to a complaint.

Our work on education reform has reinforced the need for the Scottish Government and education authorities to look holistically and in depth at the resources required to deliver an inclusive education system that meets the needs of all children and young people, particularly those with additional support needs.

In 2024-25 we prepared an evidence paper for the UK Government's Child Poverty Taskforce. It highlighted the views of children and young people in Scotland, sharing the voices of those experiencing poverty. The views and experiences included in this paper come from a wide range of sources and organisations, including work by the Children and

Young People's Commissioner Scotland. We shared this paper with the Scottish Government as part of the call for evidence to develop the next tackling child poverty delivery plan. As with all influencing work, the outcome of this will not be tangible for many years. Assessment of outcomes for influencing work continues to be more nuanced.
The Office recommended that Local Authorities should ensure that children have access to child friendly complaint processes in schools and that all complaints from children receive a response. In addition, Scottish Government must use the forthcoming child poverty delivery plan to address gaps in the current plan. They must involve children and young people and ensure that all groups of children who experience poverty (beyond the priority families) are covered by measures in the plan. The Office is unable to monitor the enactment of these recommendations in line with current strategic priorities.

Objective: Commit to continuous improvement to maximise impact and keep under review resource requirements to fulfil statutory duties and use of powers.

Priority area: (N/A, Governance/running of the Office)
Children and young people must be central to determining whether we have delivered our work well. To help us continually improve the way we measure, describe and share evidence of our impact, our Young Advisors commenced working with us in 2024-25 on the development of an Impact Framework with indicators against each of our statutory functions. We intend to pilot this child-friendly Impact Framework in 2025-26; we hope that it will support Parliament's scrutiny of our work against meaningful criteria determined by children and young people.

In 2024-25 the Office completed two internal audits, one on procurement which focused on the procurement of legal services pertaining to the Office's new powers, and the other on our compliance with the UK GDPR (General Data Protection Regulation). This has provided us with an independent objective assessment of the systems and processes we have in place to ensure we are meeting key elements of good governance.
Our internal audit on procurement received a 'substantial level of assurance' over the controls and systems we have in place to ensure our compliance with internal policies and external regulations. In our audit on GDPR compliance we received the highest score of 'Strong'. These reports can be found on our website here Corporate Governance Archives - The Children and Young People's Commissioner Scotland.

Protect

Aim: **Laws, policies and practice will fulfil children's rights, and where rights breaches happen children will have improved access to justice.**

Objective: Review and influence law, policy and practice in relation to children's rights, learning from and influencing international human rights mechanisms where it adds value.

This year, we have reviewed and monitored over 40 policy and legislative proposals providing analysis of their impact on children's rights.

We gave evidence to the Scottish Parliament's Equality, Human Rights and Civil Justice Committee's inquiry into the Non-Implementation of Acts of the Scottish Parliament, with a focus on the Children (Scotland) Act 2020. This was a landmark piece of legislation, the development of which our Office significantly contributed to. The Act represented a potential transformation of children's experiences of court hearings regarding child contact and residence disputes. Disappointed by the fact that much of the 2020 Act has not been commenced, we highlighted the importance of the un-commenced sections of the 2020 Act, which included the creation of a presumption that all children can express a view, as well as measures to increase the support children receive to participate.

Throughout our work to review and influence law, policy and practice we maintain a focus on how to maximise the incorporation of the UNCRC. This includes at a system level through feedback on the use of Children's Rights Impact Assessments, influencing the development of the Children's Scheme and by seeking a broad interpretation of what's in scope as a 'decision of a strategic nature'.

Objective: Use our legal powers to challenge systemic breaches of children's rights.

The United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 provides us with powers to intervene in legal proceedings and to bring legal cases in our own name. To ensure effective delivery of our legal powers, we are committed to taking cases that are strategic in nature. We are not, and cannot be, legal representatives for individual children. There are broadly two types of cases we are actively pursuing:

1. Those which impact on the scope and interpretation of the Act, aimed at ensuring that we and others can use it to best effect.

2. Those which engage systemic priority issues, and which have the most potential for positive impact on rights, especially in relation to children whose rights are most at risk.

In this reporting year we brought the first ever criminal case under the 2024 Act in the High Court. The High Court ruled that the Lord Advocate's power to prosecute children is within the scope of the UNCRC (Incorporation) (Scotland) Act 2024. The Commissioner considered it essential to exercise her statutory power to intervene in this case to defend the scope of the UNCRC Act and was successful in doing so. We are grateful to the Court, who accepted our submissions. This judgment means that all future decisions to prosecute vulnerable children, such as the victims of human trafficking, must meet the standards set out in the UNCRC Act and may be challenged in court if they fail to do so.

In 2024-25, the Office also intervened in the first ever civil case under the UNCRC in the Court of Session. The Office intervened in a case to ensure that the rights of children are taken into account in eviction proceedings. Children threatened with homelessness/destitution are a group whose rights are particularly at risk. This case is ongoing and has been assigned for an evidential hearing which will not take place until 2025-26. We are hopeful that our work on this area will help to prioritise the rights of children and young people in the future where they have previously been overlooked. Our work in this area is also aligned with our priority area of poverty.

We also scoped and prepared the first ever case in the Commissioner's own name, seeking a commitment from the Scottish Government to make Tribunal Rules. This aims to ensure that children and young people have a way to raise children's rights issues before Scotland's Tribunals and that the Commissioner can exercise her powers to intervene. The potential impact encompasses important decisions by the Children's Hearings System and Mental Health Tribunal for Scotland. This action has since been raised and the Court has granted us permission to proceed.

In 2024-25 the majority of potential cases for our Office are arising in the First Tier Tribunal Health and Education Chamber (formerly the Additional Support Needs Tribunal). The Legal Team assessed eight cases concerning additional support for learning, intervening in four of these. In all four, the local authority has settled. While this is positive for the individual child, it has limited our opportunities to obtain the strategic decisions we are seeking on issues such as part-time timetables, "in-school exclusions", and minimum standards of education. We are considering alternative ways of using the legal arguments in the future and developing mechanisms to empower individual children and their representatives to resolve these kinds of cases positively without the need for our direct involvement.

In 2024-25 we became increasingly concerned by the data from the Scottish Police Authority (SPA) which shows that children in Scotland are more than twice as likely to experience use of force by the police than adults. We started an investigation into the use of force by the Police on children. We have requested further evidence from Police Scotland and other key stakeholders. We will publish recommendations for improvement following receipt of this in 2025-26.

Objective: Actively seek opportunities to collaborate with others to address deep-rooted challenges for children whose rights are most at risk.

For many years, alongside families, campaigners and charities, we have demanded that the Scottish Government introduce legal protection for children on the use of physical restraint and seclusion in all situations where children are in the care of the State, including schools, mental health provision, residential and secure accommodation. In February 2025 together with the Scottish Human Rights Commission, the Promise Scotland and the Equality and Human Rights Commission we wrote to several Cabinet Secretaries and Ministers calling on the Scottish Government to commit to a coherent statutory framework regulating the use of restraint and seclusion on children across all state and education settings.

We have worked on progressing the rights of young footballers for over a decade. In November 2024, alongside campaigning organisation RealGrassroots we filed complaints with the Competition and Markets Authority (CMA) challenging the Scottish Football Association (SFA) and Scottish Professional Football League (SPFL) rules that restrict youth players' freedom to move between club academies. These rules violate UK competition law and amount to economic exploitation of children, which breaches their human rights. The current rules give child footballers less protection, and less control over their own lives, than adult professionals. The CMA is the only body with the authority and the legal powers to make the SFA and SPFL change the rules. This long-running issue affecting children was first raised in a petition at the Scottish Parliament in 2010. The Parliament's Public Petitions Committee produced a report in 2020, making clear recommendations to remove the worst of the SFA and SPFL restrictions. However, despite assurances to the Commissioner's Office, the SFA has not implemented those changes. Unfortunately, the CMA declined to investigate stating it did not have the correct resources to do so. We continue to pursue this issue through the Scottish Parliament.

Objective: Address discrimination throughout our activity on priority issues.

In 2024-25 the Office commissioned two pieces of research where there are gaps in evidence to identify the experiences and challenges faced by groups of children and young people whose rights are most at risk within the education system.

Children and young people told us during our consultations for the Strategic Plan 2024-28 they were concerned about discrimination. To find out more about the prevalence of children and young people who have experienced discrimination based on religion and belief and gain insight into who is most affected we commissioned questions in Young Scot's latest Truth About Youth Survey. Truth About Youth Our 2025 Insights Survey We are using the evidence from this survey to inform current activity around online harms, focussing on areas we now have new evidence to support.

Building on an informal session held with advocacy workers in November 2024, we commissioned Who Cares? Scotland research with young people and advocacy workers on care experienced children's experiences in education. "Exclusion labelled as support" Care Experienced children in Scotland's education system. We are continuing to work on the issues raised in this report during 2025-26, including by seeking commitments from the Scottish Government to respond to the report's recommendations.

Promote

Aim: An ambitious and positive culture of children's rights, where awareness and understanding of the UN Convention on the Rights of the Child contribute to improvements for children.

Objective: Raise awareness and understanding of how to take a children's rights approach in decision-making and improving services.

Priority area for children and young people: Education/Participation in decisions affecting children's rights.

In 2024-25 the Office worked with its Young Advisors, setting a high-level example to others of how to actively involve young people in decision-making.

The Office's written evidence to the Scottish Parliament's Education, Children and Young People Committee on the Education Bill included the views of our Young Advisors on the proposals to increase children's participation in the governance of Qualifications Scotland. They strongly supported the need for children and young people to be listened to and felt that this was not the case with the SQA. They were critical of the proposals for the Learner Interest Committee, particularly that it was possible that there would be no children on the Committee (and that the majority of people on the Committee would be adults). They also felt strongly that disabled children and those with ASN should be represented and that children and young people should be supported to participate. In December 2024 the Committee published their report on the Bill. A number of recommendations from the Committee reflected our suggestions, particularly about ensuring children are represented in the new exams body. Regarding proposals for children's participation one of the Young Advisors recommendations was adopted by the Committee:

"The Committee acknowledges the suggestion from the CYPCS Young Advisors group that a similar model to their own be used by Qualifications Scotland, to allow young people to influence its work. The Committee asks the Scottish Government for its view on whether a quality engagement process, exemplified by the CYPCS Young Advisors and others, could be supported and resourced, including digital approaches to support inclusion and as wide a range of voices as possible, and if it could work alongside the learner interest committee."

Objective: Create resources with children and young people that support a broad understanding of children's rights and how they should be experienced.

Priority area for children and young people: Climate change/promotion

In 2024-25 we continued our work with children and young people to deliver national online assemblies to primary-aged children, raising awareness and understanding of their rights. The assemblies are run in partnership with e-Sgoil, Scotland's online teaching and learning platform. The assemblies are all BSL interpreted. Our first assembly of the school year took place on World Children's Day – 20 November. The 30-minute assembly, hosted by the Commissioner and a Young Advisor focused on climate change and children's rights. Two groups of young people from across Scotland worked with our Communications Team to produce videos and a range of activities to share their climate work with other children. Many schools participated in these activities; raising awareness of children' rights in relation to a healthy environment.

On UN International Day of Happiness – 20 March, the Commissioner and a Young Advisor hosted our second assembly on happiness, mental health and children's rights. Emphasising that the UNCRC says that all children should grow up with happiness, love and understanding. The assemblies are scheduled to align with the school terms to maximise engagement, therefore the last assembly of the 2024 – 2025 school year took place on International Day of Play – 11 June.

Around 18,000 children came to our online assemblies in the 2024-25 school year. Many children have also been taking part in our suggested post-assembly activities. We have heard from schools about the ideas and initiatives that are taking place across the country, and those are shared on the day to inspire others.

We asked for specific suggestions on how we can continue to proactively make our assemblies more inclusive and are planning to implement those ideas for future assemblies

Objective: Provide targeted engagement for children and young people whose rights are most at risk.

Priority area: Care Experienced young people/discrimination/promotion of rights

We visited all secure care centres in Scotland and spoke with children and young people and with the staff supporting them. These visits complemented our previous visits in 2023 and our investigation in 2021. The children and young people told us about their experiences in secure care and about the processes that led them there. We asked them if they were aware of their rights and whether their rights had been respected. For example, we asked whether they had had access to legal advice and representation, whether they could stay in contact with family and what opportunities they had for exercise and leisure. Young people told us they would like to eat healthier food with more fruit and vegetables and that they'd like more time for phone calls to friends and family. They also raised with us areas of concern, including the issue of restraint.

The staff we spoke to highlighted good practice but also shared with us the challenges they faced and their experiences of changes to policy and legislation.

We also respond to urgent issues that are raised with our Office from groups of children who are furthest from their rights, for example the Young People's Voices group supported by the Scottish Refugee Council. The group met with the Commissioner to ask for support to address their issues, we have since met and raised their concerns with the Minister for Children, Young People and Keeping the Promise, the Care Inspectorate and senior government officials. As a consequence of the Commissioner's involvement, a commitment has been made by Scottish Government and the Care Inspectorate to gather better data on the issues the young people have raised, and to involve them directly in the discussions.

Objective: Commit to continuous improvement in making communications accessible and inclusive

Priority area: Accessibility and governance

Our symbols supported UNCRC rights resource is one that we use most often as a clear and accessible way to explain children's rights. We have produced this resource in BSL to support young BSL users to explore rights in their first, or preferred language. We have also created the symbols resource in Urdu, Punjabi and Polish this year.

We have invested in BSL classes for the Commissioner, along with participation and communications staff.

Our website is now achieving a 94% accessibility rating. When benchmarked against central government organisations, this places us within the top 10%.

Continuous Improvement

This financial year has enabled our Corporate Services Team to deliver on key pieces of improvement work. This has included evaluating and assessing the future systems of our information governance, including IT provision and the assessment of shared services in this area, harnessing economies of scale. This project is long-term and will continue into 2025-26. Corporate Services delivered on a project with other Officeholders and with the support of the SPCB to update all its Human Resources policies ensuring that these are compliant with current legislation and that the Office remains a great place to work for all its employees. The SMT has undertaken workforce planning and skills analysis in collaboration with the Commissioner and continues to develop its financial management and streamline its reporting requirements.

The year ahead

2024-25 has been a unique and groundbreaking year for the Commissioner's Office as it has worked to operationalise its new strategic litigation powers and undertook the first cases under these powers. In 2025-26 the Office will continue to seek opportunities to utilise its new powers and review and embed learning into the ongoing work of the Office.

As our Office continues to delivery on its' strategic priorities it is envisaged that in the year ahead, we will have more of a focus on our mental health theme while continuing our deep dive into education reform. In relation to our priority theme of poverty, it is important that children and young people shape and monitor the Scottish Government's next Child Poverty Action Plan which is currently in development. We are actively engaging with Government to attempt to shape their approach to participation.

As part of the Office's commitment to continued governance work with our young advisors we intend to continue with our training and skills programme enabling them to meaningfully interact and shape our work. We will continue to create opportunities for children and young people to influence, improve or change our systems and processes, policies and procedures and will demonstrate good practice with the aspiration that other duty bearers will follow suit.

We will continue to review and monitor legislation and policy, providing comment and advice directed at influencing child-rights based decisions. We will continue our influencing work and respond to key consultations, engage with scrutiny bodies and partner organisations. We are currently scoping further own-name legal cases and will carry on reactively intervening in strategic cases that meet our decision-making criteria.

Internal audit will continue into the next financial year in the thematic areas of human resources and cyber security. We are looking forward to engaging with our internal audit team and find their challenge and recommendations useful and welcome them.

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 "blow the whistle".

We do not assess whether the whistleblowing criteria is met as that is a matter for the individual to determine. We have reported here based on self-reporting. We signpost all persons reporting to the whistleblowing advice line run by Protect.

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 them under the Public Interest Disclosure Act 1998. We do so in a way that protects the identity of the person making the disclosure. In 2024-25, we received three reports (2023-24; 0)

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. We continue to consider how we can best advance care experienced children and young people's rights through all our working, taking into account their views.

British Sign Language (BSL) Act

The Office has a BSL Plan which can be found here BSL Plan 2024-30.
We continue to monitor our promises made to young British Sign Language users. Several of the Office's staff engage in BSL training to equip them with the necessary skills and knowledge.

Equal Opportunities and Equality Outcomes

Our Strategic Plan 2024-28 outlines our new equality outcomes – a duty introduced on public sector organisations by the Equality Act 2010 – which complement our strategic objectives. We measure our progress against our new equality outcomes each year. This is contained in our Performance Analysis and throughout this report.

- addressing discrimination through our activity on priority issues
- commit to continuous improvement in making our communications accessible and inclusive
- support a culture of equality, diversity and inclusion in the organisation through ongoing training and development, and
- review the extent to which the views of children and young people with protected characteristics are being included by decision-makers and seek to address gaps.

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 2025 there were 16 permanent employees with one vacant post (excluding the Commissioner). The average age of permanent staff was 42 and of the 16 members of staff, 3 are male and 13 are female.

Training and Working Practices

Our Office continues to support hybrid working using online tools which benefits the children and young people at the heart of our work, organisational efficiency, environmental impact and employee satisfaction.

We have continued to invest in our team and have enjoyed connecting to share information and best practice. 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, Child Protection and Safeguarding and IT, and role specific mandatory training such as BSL and Participation, we also delivered CPD courses. In 2024-25, these included:

- Procurement
- Equality and Diversity Training
- Cyber Security
- GDPR
- Fire Safety

Our organisation has further invested in continuous development and training through supporting two members of the team to complete Masters degrees. As with all our training, these were specific to the needs of our organisation and the development of our people.

Sustainability

The Commissioner recognises that their 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.

We are fully compliant with Waste (Scotland) Regulations 2012 and the shared office facilities at Bridgeside House have enabled us to continue to reduce the total emissions for all four organisations included in the sustainability reporting. We share a common vision to reduce our impact on the environment and achieve net zero.

The carbon emission factors for 2024/25 have not yet been published by Scotland's Sustainable Network so the below report, inclusive of all four organisations (SPSO, CYPCS, SBC and SHRC), may be subject to change:

Emission source	% change 2023-24 to 2024-25	2024-25 emissions (tCO_2e)	2023-24 emissions (tCO_2e)
Gas	-19%	21.12	26.16
Electricity	-1%	21.07	21.21
Waste, Transport & Water	-88%	0.15	1.29
TOTAL	**-13%**	**42.34**	**48.65**

The Scottish Public Services Ombudsman (SPSO) is the leaseholder at Bridgeside House and has published the 2024-27 Climate Change, Environment and Sustainability Strategy here SPSO-Climate-Change-Environment-Sustainability-Strategy-2024-2027.pdf. The strategy is currently being delivered ahead of schedule.

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.

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 2024-25 was 93% (2023-24 94%) and 30% were paid within 10 days (2023-24: 35%).

Funding

The Commissioner is funded through the Scottish Parliamentary Corporate Body (SPCB). The Scottish Parliament allocated a budget of £1,687k in 2024-25 and approved an additional £56k of contingency funding to allow Corporate Services projects to continue via a temporary member of staff. £25k of surplus budget was returned to the SPCB when a pay increase was confirmed which was below the budgeted projection. A further £21k of contingency funding was surrendered during the year from savings in project, staffing and travel spend. This gave a revised budget for 2024-25 of £1,697k including contingency (2023-24: £1,591k). The Commissioner drew down £1,678k (2023-24: £1,579k).

Performance against Budget

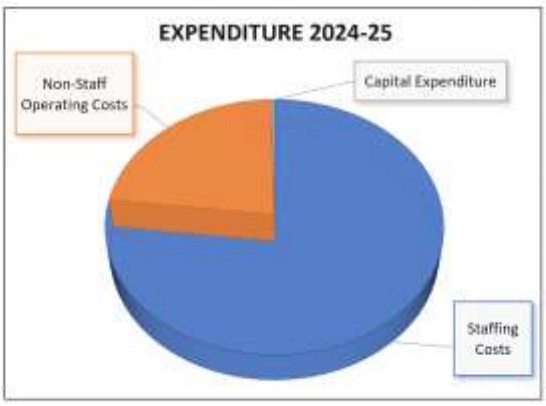
	2024-25 Budget £'000	2024-25 Expenditure £'000	Variance to Budget £'000	2023-24 £'000
Net operating costs per the accounts	1,692	1,690	-2	1,552
Non-cash items (depreciation)		-12	-12	-20
Capital additions	5	7	2	11
Total expenditure	**1,697**	**1,685**	**-12**	**1,543**
Adjustments				
Working Capital (including cash)		-7	-7	36
Cash funding drawn down	**1,697**	**1,678**	**-19**	**1,579**

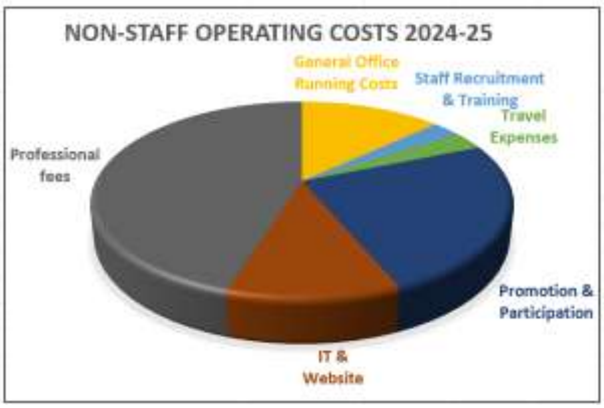
The annual accounts are prepared on an accruals basis meaning that expenses are recognised in the year in which they were incurred rather than when the cash payment is made. On this basis, the Commissioner's net expenditure on operating activities for the year ended 31 March 2025 totalled £1,690k (2023-24: £1,552k). This was split: staffing costs £1,295k (2023-24: £1,214k), other operating expenditure £383k (2023-24; £318k) and depreciation and amortisation £12k (2023-24: £20k).

£7k (2023-24: £11k) was spent on capital additions of IT equipment during the financial year as detailed in note 4.1 to the Accounts.

Excluding notional expenditure (depreciation and amortisation) of £12k (2023-24: £20k) total expenditure on an accruals basis calculates as £1,685k (2023-24: £1,543k). This was £12k below budget (2023-24 £48k below budget)

	2024 - 25 Budget £'000	2024 – 25 Expenditure £'000	Variance £'000	2023-24 Expenditure £'000
Staff Costs	1,343	1,295	(48)	1,214
Travel Expenses	34	12	(22)	37
Staff Recruitment & Training	27	10	(17)	26
Professional fees (inc. Legal)	113	173	60	60
IT Support & Website	42	43	1	45
Promotion and Participation (inc. Strategy)	92	95	3	104
Running Costs	41	50	9	46
Capital Costs	5	7	2	11
Total Expenditure	**1,697**	1,685	**(12)**	1,543





Staff costs increased by £81k (7%) in 2024-25 due to the pay award and an additional member of staff recruited to support the Strategy and Legal teams. Despite the increase on last year, staff costs were £48k (4%) below budget due to recruitment gaps and a temporary member of staff leaving. With the permission of the SPCB, contingency funding of £35k, initially awarded for the temporary staff post, was instead used to outsource a specific HR matter; this was charged under professional fees.

Staff Travel and Recruitment & Training expenditure decreased in 2024-25 and together were £39k (64%) below budget. Travel was under budget due to the workplan of the Young Advisers Group which was newly formed, with initial activities focused in Scotland. Training fell under budget due to vacancy gaps and the resulting capacity constraints. More European participation is planned for 2025-26 and it is anticipated that both Travel and Training expenditure will return to budgeted levels.

Professional fees (including Legal expenditure) were over budget by £60k (53%) due to the additional support required for an HR matter. As a result of Legal powers being introduced under the (Incorporation) (Scotland) Bill in July 2024, Legal expenditure fell largely in line with budget. Historically legal expenditure has been significantly below budget due to delays in the incorporation act. In 2024-25 we were able to seek legal opinion and support to act on matters impacting the rights of Children & Young People in Scotland. In 2025-26 the Office will continue to monitor the budget required under its new powers and will seek additional funding if required to ensure that it fulfils its mandate.

Promotion & Participation was very slightly over budget for the year as we worked to deliver the Strategic Plan and increased expenditure on making the work we do more accessible and supportive for Children & Young People with accessibility needs.

Nicola Killean
Children’s and Young People’s Commissioner for Scotland
03 November 2025

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 10 freedom of information requests in 2024-25 (2023-24: 11) and received no environmental request (2023-24: None). We responded to the 10 requests within the required twenty working days, with an average response rate of 14 working days (2023-24: 13). There were no requests for an internal review and there were no subject access requests.

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.
An internal audit provided us with a strong level of assurance of the controls and systems we have in place around data protection.

Personal Data Related Incidents

In 2024-25 there were two data breach incidents which were not of a serious nature and therefore not reportable to the ICO (2023-24:0).

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 some flexibility in operations whilst ensuring management of finances and appropriate decision making. Our scheme of delegation can be found on our website here Scheme of Delegation 2024

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. She does so by providing access to management papers, through oral and written briefings, by staff meetings and collaboration with staff at events. Employees also play a large part in informing the strategic direction of the Office and work together to shape the Strategic Plan.

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 2024-25 Employee Satisfaction 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: pride in working for our organisation, work distribution and delegation and understanding the Office's vision. The survey told us that the following areas require improvement: support for stress at work and improvement in internal communications. The Senior Management Team will be looking at improvements in 2025-26 in these areas.

External Audit and Risk Management

The Commissioner's Audit Advisory Board (AAB) supports the Commissioner in her responsibilities for risk, control and governance. The AAB met twice in 2024-25 and considered the audit report. The Office appreciates the support and guidance it receives from the AAB, both through formal mechanisms and through ad hoc coaching and improvement work.

Audit

The Annual Report and 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 5 year-period from 2022-23 to 2026-2027.

The Office appointed an internal auditor in May 2023 for a period of three years. The prime responsibility of the Internal Audit Service (IAS) is to provide the Children and Young People's Commissioner Scotland with an objective assessment of the adequacy and effectiveness of management's internal control systems. The IAS objectively examines, evaluates and reports on the adequacy of internal controls thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by our Office.

Auditors Fees

External auditors' remuneration for the year was £24,330 (2023-24: £23,870, an increase of 1.9%). Internal auditors' remuneration for the year was £4,032, unchanged on 2023-24. Neither external nor internal audit received any 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
03 November 2025

COMMISSIONER'S REPORT

Office Holder

The Children and Young People's Commissioner Scotland

The 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 2024-25, this comprised:

Name	Position
Nick Hobbs	Head of Legal (Previously 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 supports the Commissioner and her Senior Management Team in providing effective governance and management of risks. Members of the AAB agreed to meet twice a year commencing 2024-25 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 2024-25, the Commissioner was assisted by Claire Robertson, Steve Renwick and David Watt (Chair).

Register of Interests

The Commissioner maintains a confidential register of interests. During 2024-25 one interest was assessed as significant and the Office mitigated any risk formally in confidence at a quarterly Governance Meeting (2023-24: Nil).

Statement of Accountable Officer's Responsibilities

The Scottish Parliamentary Corporate Body (SPCB) has 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 and Young People's Commissioner, Scotland

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 Annual Report and Accounts cover the year 1 April 2024 to 31 March 2025. The governance framework has been in place for the financial year ended 31 March 2025 and up to the date of approval of the annual report and accounts.

Management and Governance arrangements

The Senior Management Team (SMT) works under the delegation of the Commissioner and are responsible for the running of the organisation and its corporate governance as de-facto Chief Executive Officers. The SMT consists of the Head of Legal, the Head of Strategy, the Head of Communications, and the Head of Corporate Services.

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 staff members are regularly updated and fully aware of the rights and responsibilities that they have.

The Governance Group meets on a quarterly basis, it comprises the Commissioner and her SMT. It is one in a number of ways in which the Office reviews its controls, ensures risk management is appropriate and monitors performance against the Strategic Plan. This review is informed by:

- The work of the AAB in consideration of risk and internal control measures.
- Reports and comments made by the external auditors.
- Reports and comments made by internal auditors.
- The work of the Senior Management Team.

Decisions at both SMT Meetings and of the Governance Group are recorded and made public. These can be found 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:

Procurement Policy

Scheme of Delegation

The Commissioner is funded through the SPCB and, each year, submits a budget bid for scrutiny and approval. Budgets are submitted in 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. In the budget submission of 2024-25, the Commissioner and her Senior Management Team reduced project costs to offset their application for an additional member of the Legal and Strategy Teams. This was approved by the SPCB, and the staff member has been appointed to assist with participation and help deliver to on the Office's new powers.

Throughout the year, the Senior Management Team review spend against budget and raise any unforeseen variances with the Accountable Officer. In 2024-25 the Senior Management Team raised with the Commissioner a significant projected overspend in professional fees. This was offset by the approved contingency funding for Corporate Services.

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 key 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 2024-25 and mitigating measures were put in place where possible:

1. Public body reform results in significant change to key functions of the Office, budgets and available resources; risking the delivery of the key aims and objectives in the Strategic Plan 2024-25. The Office is no longer able to fulfil its functions.
   Mitigation: In 2024-25 the Commissioner and the Senior Management team undertook significant work with the Scottish Parliament to ensure that the remit of the Office and its impact was fully appreciated and understood. It worked to ensure that there was a

fully informed understanding of the organisation's statutory responsibilities and broader operational context including the need for purpose-designed and child-friendly accommodation for children and young people, and the positive and crucial impact the Office has on children and young people's human rights in Scotland.

2. The Office is unable to meet the increasing needs of children and young people within its restricted staffing capacity, specifically in relation to the Office's new powers.

   Mitigation: The Accountable Officer and Senior Management team review staffing requirements prior to the budget submission to assess whether it would be appropriate to request additional staffing within the following budget bid. The budget bid for 2024-25 included additional staffing for the recruitment of a grade 3 post to support the Strategy and Legal Team.

3. There is a risk that the Office cannot fulfil the objectives in the 2024-25 Delivery Plan due to unforeseen events in children's rights or in the external environment which divert the resources of the Office.

   Mitigation: Through the regular planning mechanisms, the Senior Management Team seeks to reprioritise resources where possible to ensure that key projects are able to continue. Throughout the year any changes to projects were reported to the Commissioner and necessary steps were taken to prevent delays.

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 ordinarily adopts the SPCB pay policy for their staff and considers any decisions on analogous terms and conditions.

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 2025.

Information relating to staff costs, single figure of remuneration, pensions tables and fair pay disclosures are subject to external audit. In 2024-25 temporary staff costs were £5k to support the participation work for the delivery of the strategic plan (2023-24 £7k).

Breakdown of staff costs:

	Commissioner	Permanent Staff (including fixed term contract)	Temporary staff	Totals	
	2025 £'000	2025 £'000	2025 £'000	2025 £'000	2024 £'000
Salaries/wages	95	829	5	929	884
Social Security Costs	12	93	-	105	96
Pension Costs	28	233	-	261	234
Total	135	1,155	5	1,295	1,214
FTE	1	15.2	-	16.2	16.2

Remuneration of Senior Staff

Name and Title	Salary: Full year equivalent		Pension benefit accrued during the year		Total	
	2024-25 £'000	2023-24 £'000	2024-25 £'000	2023-24 £'000	2024-25 £'000	2023-24 £'000
Nicola Killean, Children and Young People's Commissioner Scotland from August 2023	95-100	80-85	39	21	130-135	100-105
Nicola Vallance-Ross, Head of Corporate Services	65-70	60-65	29	25	90-95	85-90
Ezmie McCutcheon, Head of Communications	65-70	60-65	33	25	95-100	85-90
Gina Wilson, Head of Strategy	65-70	60-65	28	25	90-95	85-90
Nick Hobbs, Head of Legal	65-70	70-75	30	28	95-100	95-100

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 or pension contributions.

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.

Fair pay disclosure

	2024-25	2023-24
Staff remuneration	£32,818 - £95,453	£31,318-£83,656
Commissioner remuneration	£95,000-£100,000	£80,000-£85,000
25th percentile remuneration	£52,183	£46,091
25th percentile pay ratio	1.8:1	1.8:1
Median remuneration	£52,183	£50,079
Median pay ratio	1.8:1	1.6:1
75th percentile remuneration	£65,800	£63,147
75th percentile pay ratio	1.5:1	1.3:1
Commissioner remuneration	£95,453	£82,500
Commissioner remuneration – % change on prior year	16%	0%
Average staff remuneration	£52,343	£50,620
Average staff remuneration – % change on prior year	3%	8%

Increases in the pay ratios at the median pay and 75th percentile are attributable to a larger increase in the Commissioner salary compared to staff. Commissioner remuneration is determined by yearly incremental increases and is 16% increased in 24-25 due to a pay award restructure and progression through the pay scales. Staff members received a smaller increase as most were already at the top of the pay scale for their grade. In addition, the average staff remuneration increase was reduced as a member of staff had acted up to Commissioner in 23-24 which increased the average staff salary last year.

The 25th percentile pay ratio is unchanged on last year due to staff members at the lower range moving up the pay scale in line with the increase in Commissioners' salary.
No reward packages are paid to staff.

Pension benefits

Name and Title	Real increase in pension at pension age £'000	Total accrued pension at pension age as at 31 Mar 2025 £'000	CETV at 31-Mar 2025 £'000	CETV at 31 Mar 2024 £'000	Real increase in CETV as funded by employer £'000
Nicola Killean, Children and Young People's Commissioner Scotland	0-2.5	0-5	45	15	22
Nicola Vallance-Ross, Head of Corporate Services	0-2.5	5-10	111	85	15
Ezmie McCutcheon, Head of Communications	0-2.5	20-25	293	249	19
Gina Wilson, Head of Strategy	0-2.5	5-10	91	65	16
Nick Hobbs, Head of Legal	0-2.5	10-15	154	122	17

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.

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.

Service contracts

Remuneration of the Commissioner is set by the SPCB. Following nomination by the Scottish Parliament the Commissioner is appointed by His Majesty the King. The current Commissioner, Nicola Killean commenced her appointment on August 16, 2023.

Off- Payroll Appointments

The Office engaged with two contractors during the year ended March 2025, both had been contracted in Q4 2023-24 and continued to do work for us in Q1 2024-25. One contactor was providing participation support and costs are disclosed under temporary staff costs on page 40. The other contractor provided research consultancy costing £10.8k in 2024-25 (2023-24: £4.5k), allocated to the Strategy (Promotion & Participation) budget.

There were no new engagements during 2024-25 and no engagements remained at 31 March 2025.

	2025 No. of Engagements	2024 No. of Engagements
Existing Engagements as of 31st March	**0**	**2**
Engagements during the year ended 31st March	**2**	**5**
Of which:		
Not subject to off-payroll legislation	0	0
Subject to off-payroll legislation and out-of-scope of IR35	2	5

Exit Payments

In the financial reporting year 2024-25, there was one settlement payment in the cost band of £10,000-£20,000 (2023-24: one payment in the cost band of £25,000-£35,000)

Gender Breakdown

The number of employees broken down by gender, as on 31 March 2025 was:

	2025		2024	
	Female	**Male**	**Female**	**Male**
Commissioner	1	0	1	0
Senior Managers	3	1	3	1
Employees	10	2	9	2
Total	**14**	**3**	**13**	**3**

The above figures include employees on fixed term contracts and exclude any contractors or 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, the Office did not employ any temporary staff.

Average Sickness Absence

In 2024-25 the average sickness absence per person was 17.3 days. This was an increase from 4.8 days in 2023-24. The increase in average days sickness is due to long-term absences in a staffing complement of a micro-organisation. There were four long-term absences in 2024-25 (2023-24: one).

Staff Turnover

Staff turnover in reporting year 2024-25 was 6% (2023-24: 36%). Only one member of staff left in 2024-25. In the prior year there had been a retiree and fixed term contracts ending which pushed up staff turnover.

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 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 2.3 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 of 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 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 Children and Young People's Commissioner Scotland for the year ended 31 March 2025 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 material accounting policy information. 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 2024/25 Government Financial Reporting Manual (the 2024/25 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 2025 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 2024/25 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 23 July 2025. My period of appointment is three years, covering 2024/25 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.

Adam Haahr

Adam Haahr

Audit Scotland
4th Floor
South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

03 November 2025

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

	Notes	2025 £'000	2024 £'000
Administrative Costs			
Staff Costs	2	1,295	1,214
Other Administration costs	3	383	318
Depreciation and Amortisation	4	12	20
Net Administration Costs		1,690	1,552
Net Operating Cost		**1,690**	**1,552**

All amounts relate to continuing activities.

The accompanying notes on pages 58 to 67 form an integral part of these financial statements.

Statement of Financial Position as at 31 March 2025

	Notes	2025 £'000	2024 £'000
Non-Current Assets			
Property, Plant and Equipment	4.1	18	23
Intangible Assets	4.2	-	-
Total Non-Current Assets		**18**	**23**
Current Assets			
Trade and Other Receivables	5	19	22
Cash and Cash Equivalents	6	61	43
Total Current Assets		**80**	**65**
Total Assets		**98**	**88**
Current Liabilities			
Trade and other payables	7	(130)	(108)
Total Current Liabilities		**(130)**	**(108)**
(Net Liabilities)/Net Assets		**(32)**	**(20)**
Taxpayers Equity			
General Fund		(32)	(20)
Total Taxpayers Equity		**(32)**	**(20)**

The Commissioner as Accountable Officer authorised these financial statements for issue on 3rd November 2025

Nicola Killean

Nicola Killean
Children's Commissioner
03 November 2025

Statement of Cash Flows for year ended 31 March 2025

	Notes	2025 £'000	2024 £'000
Cash Flows from Operating Activities			
Net Operating Cost		(1,690)	(1,552)
Adjustment for Non-Cash Transactions			
Depreciation and Amortisation	4	12	20
Movements in Working Capital			
(Increase)/ Decrease in Trade and Other Receivables		3	(1)
Increase/(Decrease) in Trade and Other Payables		22	(21)
Net Cash Outflow from Operating Activities		**(1,653)**	**(1,554)**
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	4	(7)	(11)
Net Cash Outflow from Investing Activities		**(7)**	**(11)**
Total Net Cash Outflows		**(1,660)**	**(1,565)**
Cash Flows from Financing Activities			
Financing from the Scottish Parliamentary Corporate Body		**1,678**	**1,579**
Net Cash Inflow from Financing Activities		**18**	**14**
Total net (decrease)/increase in cash and cash equivalent		**18**	**14**
Net Increase in Cash and Cash Equivalents			
Cash and Cash Equivalents at the beginning of Year		**43**	**29**
Cash Flow in Year		**18**	**14**
Cash and Cash Equivalents at the end of Year		**61**	**43**

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

	General Fund
	£'000
Balance at 1 of April 2024	(20)
Net Operating Costs for the Year	(1,690)
Funding From the SPCB	1,678
Balance at 31 March 2025	**(32)**

Balance at 1 of April 2023	(47)
Net Operating Costs for the Year	(1,552)
Funding From the SPCB	1,579
Balance at 31 March 2024	**(20)**

Notes to the Financial Statements

1 Accounting Policies

These financial statements have been prepared in accordance with the 2024-25 UK 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 circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. The 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 (hardware)	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 are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – **classic, premium, and classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of **classic**, **premium,** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

Accrued pension benefits for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.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 registered for VAT and therefore all VAT is charged to the Accounts.

1.8 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.

Credit risk

Credit risk arises from the short-term lending of surplus funds to banks, building societies and other third parties. The Commissioner receives cash funding monthly 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 has no borrowings and does not rely on interest receivable as a key source of income.

1.9 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.

1.10 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.

1.11 International Financial Reporting Standards

Adoption of new and revised Standards

There are no new standards, amendments or interpretations which had any material impact on the disclosures or on the amounts reported in these financial statements for the Commissioner this year.

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 any new or revised IFRS Standards that have been issued but are not yet effective.

2 Employee Information

2.1 Average Number Employed (Full Time Equivalent)

The Commissioner is one full time equivalent (FTE) and the average number of FTE persons employed by the Commissioner during the year was 15.2 (unchanged on 2023-24). Further detail is included within the Remuneration and Staff Report on pages 40 to 47.

2.2 Staff Costs – Administration Costs

The breakdown of staff costs is also presented within the Remuneration and Staff Report on pages 40 to 47. Commissioner and staff costs including salary, social security and pension costs totalled £1,295k in 2024-25 (£1,214k in 2023-24).

2.3 Pension

For 2024-25 employers' contributions of £233k (2023-24: £207k) were payable to the PCSPS at a new flat rate of 28.97% of pensionable pay (2023-24: 27.1% to 27.9%, based on salary bands). The same flat rate applies in 2025-26.

In addition to the above, employer contributions of £28k were payable to the PCSPS for the Commissioner, also at the flat rate of 28.97% (2023-24: £26k at a rate of 27.9%).

There were outstanding scheme contributions on 31 March 2025 of £23k (2023-24: £21k).

3 Other Administration Costs

	2025	2024
	£'000	**£'000**
General Office Running Costs	50	46
Staff Recruitment & Training	10	26
Travel and Expenses and Hospitality	12	37
Promotion & Participation	95	104
IT & Website	43	45
Professional Fees (inc. Legal team expenditure)	173	60
	383	**318**

4.1 Tangible Non-Current Assets

	Fixtures & Fittings & Equipment £'000	IT Systems (hardware) £'000	Total £'000
Cost			
At 31 March 2024	5	135	140
Additions	-	7	7
Disposals*	-	(15)	(15)
At 31 March 2025	5	127	132
Depreciation			
At 31 March 2024	1	116	117
Charge for Year	1	11	12
Disposals*	-	(15)	(15)
At 31 March 2025	2	112	114
Net Book Value at 31 March 2025	**3**	**15**	**18**

2023-2024 Comparative			
Cost			
At 31 March 2023	5	124	129
Additions	-	11	11
Disposals	-	-	-
At 31 March 2024	5	135	140
Depreciation			
At 31 March 2023	-	97	97
Charge for Year	1	19	20
Disposals	-	-	-
At 31 March 2024	1	116	117
Net Book Value at 31 March 2024	**4**	**19**	**23**

* Disposals in 2024-25 include obsolete non-current assets in storage

4.2 Intangible Non-Current Assets

Software & Licences

	£'000
Cost	
At 31 March 2024	8
Disposal	(1)
At 31 March 2025	**7**
Depreciation	
At 31 March 2024	8
Disposal	(1)
At 31 March 2025	7
Net Book Value	
at 31 March 2025	**0**

2023-24 Comparatives	**£'000**
Cost	
At 31 March 2023	8
Additions	0
At 31 March 2024	**8**
Depreciation	
At 31 March 2023	8
Charge for Year	0
At 31 March 2024	8
Net Book Value	
at 31 March 2024	**0**

5 Trade Receivables and Other Current Assets

	2025	2024
	£'000	**£'000**
Debtors	0	3
Prepayments	19	19
	19	**22**

6 Cash and Cash Equivalents

	2025	2024
	£'000	**£'000**
Balance at 1 April 2024	43	29
Net Change in cash and cash equivalent balances	18	14
Balance at 31 March 2025	**61**	**43**
Cash Held at Commercial Banks	**59**	**41**

7 Trade Payables and Other Current Liabilities

Amounts falling due within one year

	2025	2024
	£'000	**£'000**
Trade Payables	38	24
Accruals HMRC	28	24
Accruals non-government bodies	64	60
	130	**108**

8 Operating Leases

As at 31 March 2025 there were no operating lease commitments (2024: £nil).

9 Capital Commitments

As at 31 March 2025 there were no capital commitments (2024: £nil).

10 Contingent Liabilities

As at 31 March 2025 there were no contingent liabilities (2024: £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 £1,678,365 during the year.

Neither the Commissioner, nor their 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.

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

A.J. Stafford

Dated 1 September 2006

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