

Children and Young People's Commissioner Scotland

Annual Report and Accounts

Year Ended 31 March 2016

Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016

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PERFORMANCE REPORT: OVERVIEW

Introduction

The accounts for the financial year ended 31 March 2016 are presented in accordance with paragraph 11(1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003, and prepared in accordance with an Accounts Direction given by Scottish Ministers.

History and statutory background

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

Statutory Duties

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

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

In carrying out this work, the Commissioner must have regard to the United Nations Convention on the Rights of the Child, and to equal opportunity requirements. There is a duty to encourage the involvement of children and young people in the Commissioner's work, and to prepare a strategy for achieving this.

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

Section 7 of the Act gives the Commissioner power to carry out an investigation into whether, by what means and to what extent, a service provider has regard to the rights, interests and views of children and young people on relevant matters. Such matters should not relate to the case of only one child or young person, but must focus either on all children and young people or groups of them.

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

Review of 2015-16

Tam Baillie took over as Children and Young People's Commissioner Scotland on 18 May 2009. The office is now in its twelfth year of operation during 1 April 2015 to 31 March 2016. The role of the Children and Young People's Commissioner Scotland is to promote and protect children and young people's rights, and to work for everyone under 18, or up to 21 if they have ever been 'looked after' or in care. It is not enough simply to say that we must listen to children and young people; if their rights are infringed we must also act on what we hear.

Commissioner's Statement

The Commissioner is pleased to report on a year which concluded the whole of the Strategic Plan 2012-16 and the launch of another 4 year plan up to 2020, continuing the excellent work of the office as well as preparing for the future. This is to be expected in the penultimate year as Commissioner and it is important that long term consideration is given to the transition to a new Commissioner in 2017.

It has already been a period of transition for the other UK Commissioners with new appointments in England, Northern Ireland and Wales. Scotland hosted the first meeting of the new Commissioners in Edinburgh and it was really helpful in quickly establishing good working relations. Since then, there has been an enormous amount of joint work carried out through the UK Commissioners reporting to the UN Committee on the Rights of the Child (UNCRC) as part of the scrutiny of the UK's performance in the realisation of children's rights. This has been complemented by well-coordinated work among rights bodies and NGOs in Scotland presenting evidence to the Committee - all of which has influenced the Concluding Observations of the Committee.

The Commissioner had a hard working and highly rewarding period as the Chair of the European Network of Ombudspersons for Children (ENOC), which involved representing the network in meetings and speaking engagements in Europe.

It is very encouraging that the office is represented on a wide range of Scottish Government and other working groups progressing key issues in respect of children's rights. This is a positive indication that matters which were previously highlighted as areas of concern are now receiving attention in terms of action and implementation as you will see in the report.

POLICY TEAM

During 2015-16, the Policy Team have sought to influence change in a wide range of areas.

The UN reporting process

We worked with the other UK Children's Commissioners on a joint UK response to the CRC Committee on the Rights of the Child. We responded to the UK list of issues report and helped to organise a visit of the Vice Chair of the UN Committee on the Rights of the Child

Age of criminal responsibility

We were represented on the Advisory Group on the 'Minimum Age of Criminal Responsibility' as well as writing the report and co-authoring the children's rights impact assessment.

Consultation responses

We have responded to numerous policy consultations, including:

- Consultation on Further Extension of Coverage of the Freedom of Information (Scotland) Act 2002 to more organisations, July 2015.
- Consultation on the development of a Digital Learning and Teaching Strategy for Scotland: supporting school years' education, December 2015.
- Consultation on the Pregnancy and Parenthood in Young People Strategy, October 2015.
- Equally Safe: reforming the criminal law to address domestic abuse and sexual offences, June 2015.
- Rehabilitation of Offenders Act 1974 Consultation Paper, August 2015.
- The Police Act 1997 and the Protection of Vulnerable Groups (Scotland) Act 2007 Remedial Order 2015, December 2015.
- United Kingdom Children's Commissioners response to the Home Office consultation "reforming support for failed asylum seekers and other illegal immigrants", September 2015.
- United Nations Convention on the Rights of Persons with Disabilities (UNCRPD): consultation on the Scottish Government's Draft Delivery Plan 2016-2020, January 2016.

Parliamentary Evidence

We gave evidence to a number of Committees:

- Abusive Behaviour and Sexual Harm (Scotland) Bill Stage 1: oral evidence to the Scottish Parliament Justice Committee, 24 November 2015.
- Carers (Scotland) Bill Stage 1: oral evidence to the Scottish Parliament Health and Sport Committee, 26 May 2015.
- Children and Young People (Scotland) Act 2014, Part 2 Commissioner for Children and Young People in Scotland: oral evidence to the Scottish Parliament Education and Culture Committee, 2 June 2015.
- Education (Scotland) Bill: written evidence to the Scottish Parliament Education and Culture Committee, May 2015.
- Human Rights Inquiry: written evidence to the Scottish Parliament European and External Relations Committee, November 2015.

- Improving youth football in Scotland: submission to the Scottish Parliament Public Petitions Committee on PE1319, May 2015.
- National Guidance on Isolation and Seclusion in Schools (PE1548): written evidence to the Scottish Parliament Public Petitions Committee, April 2015.
- Youth Football (PE1319): oral evidence to the Scottish Parliament Public Petitions Committee, 23 June 2015.

Strategic Plan

A range of information was gathered and reviewed to inform the development of the Strategic Plan 2016-20. This included commissioned work to review the collated documents. We consulted stakeholders on this draft Strategic Plan 2016-20 from January-February and the Strategic Plan was published in March 2016.

Research

Our main research activity in 2015-16 was a project in partnership with NSPCC Scotland, Bannockburn Scotland and Children 1st. The report, 'Equally Protected', reviewed the evidence on the physical punishment of children. Other research activity included supporting the strategic plan development, taking part in the Ipsos MORI MSP Survey 2015 and scoping work on issues around mental health of children and young people.

Corporate Parenting

The Children and Young People's Commissioner Scotland is a Corporate Parent under schedule 4 of the 2014 Act. The Head of Policy has been designated as the Implementation Officer for the office.

Prior to developing the plan we appointed an external consultant to help reinforce the 'corporate' nature of our new duties. The researchers assessed what we currently did in terms of corporate parenting duties and how we could do it better. They also developed a topic guide and interviewed staff members through small focus groups. Interviews were followed by a staff workshop and the findings of all of this formed the basis for the office's Corporate Parenting plan.

Corporate parenting is now a standing item at monthly team meetings, to allow staff members to consider how they have considered this in their work and to hear from the Implementation Officer about ongoing progress. An external corporate parenting group has also been set up and this will meet to exchange information around corporate parenting plans and identify good practice and assess how the group can work together in future.

Enquiries Service

In the year to March 2016, we received 325 enquiries. They came from every local authority area in Scotland, as well as from other parts of the UK and internationally, including from Myanmar, Switzerland and Greece.

We were contacted by a wide range of individuals including parents, carers, grandparents, and children and young people. We also gave advice and assistance

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to professionals and adults advocating on behalf of children and young people, including teachers, social workers, lawyers, MSPs and third sector organisations.

PARTICIPATION AND EDUCATION TEAM

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

7 Golden Rules for Participation

This year an evaluation of the 7 Golden Rules for Participation was conducted. As a result, some of the text was updated and a new set of images created to appeal to older young people. A film called The Golden Road was produced to showcase the work of Oaklands School, a special school who are embedding the Golden Rules throughout the life and culture of the school. The film is available on the [website](#) and has been nominated for an award.

Flushed with Success?

Flushed with Success? is the Commissioner's campaign for the Scottish Government to introduce new guidance on school toilets. The campaign aims to make sure that the quality of school facilities for children is monitored and guaranteed, in the same way as for adults in the workplace. Schools across Scotland continue to be involved in active enquiries to raise the quality and standards of their school toilets.

The international perspective

In June 2015 the Commissioner was asked to promote the involvement of Scottish children and young people in the 'Water for Life' conference held in Tajikistan. A film made by children and young people from North Ayrshire was shown to highlight their council's approach to school toilet provision. They created a children's international call for action which was presented to **UN** Secretary General Ban **Ki** Moon.

UN Taskforce visit

Ms Amal Aldoseri, Vice-chairperson of the Committee on the Rights of the Child visited Scotland as part of the review of the Fifth Periodic Report to the UN Committee on the Rights of the Child. The visit was facilitated by this office and hosted by the Scottish Youth Parliament. Ms Aldoseri was visiting Scotland to listen to the voices, views and experiences of children and young people and as such met a wide range of groups of children and young people during her visit. For those unable to meet Ms Aldoseri in person there was an opportunity to engage in a discussion on GLOW, Scotland's national intranet for schools and to take part via twitter.

Better Culture Action Group

The Better Culture Action Group is an action group supporting Scotland's National Action Plan for Human Rights (SIJAP). As part of the work of the Better Culture Action Group a pilot project to explore how to build a better human rights culture at a local level took place in Perth and Kinross. The events were designed to promote collaborative, equal engagement between 'rights holders' and 'duty bearers'.

Domestic Abuse and child contact

Working in partnership with Scottish Women's Aid three knowledge exchange events were held throughout the year. An expert from the Centre for Research on Families and Relationships was commissioned to write a report and to design a systems mapping tool. This will feed into an action plan.

Gypsy Traveller Networks

The Participation and Education team continue to make connections with groups working with Gypsy Traveller children and young people. They have had training and visited schools that have Gypsy Traveller, Showmen and Roma children.

Baby Bletler

Preparatory work for the Commissioner's engagement with 0 - 3 year olds has included focus groups for parents and carers with young babies and planning for a roundtable discussion with external stakeholders.

National Approach to Anti-Bullying

The Children's Commissioner worked in partnership with Youthlink and The Centre for Looked After Children (CELCIS) to recruit and train a 'Young Expert Group'. The group designed a survey and activity book so that other children and young people could contribute their ideas and experiences. A report, 'Respect for All: The National Approach to Anti-Bullying' in Scotland was published as a result.

ROSHNI

The Participation and Education team worked with ROSHNI to create a story around children's rights that was included in their SAFE story book series. Aiming to raise awareness and understanding of children's rights and to give opportunity to spark discussion, this book was distributed to families within the Minority Ethnic communities.

Training

The Participation and Education team travel across the country to provide training on children's rights and participation with a focus on the children and young people's right to have a voice and have their say in the decisions that affect them.

CORPORATE SERVICES TEAM

The Corporate Services Team ensure that the office works efficiently and are responsible for the financial operations of the office, administration, information and communications.

With the introduction of the new civil service pension scheme "alpha", those staff who were eligible were successfully enrolled into the scheme from April 2015.

This year we took the decision to replace and upgrade the servers and IT equipment as these were at the end of their shelf life. In the event of an IT systems failure, this has improved the recovery of systems from 2 - 3 days to 2 - 3 hours. We also took the opportunity to install a new physical server to run a virtualised environment for Records Manager, our Electronic Document and Records Management System (ERDMS).

During 2015-16, we revised our Business Continuity Plan to document the measures that will be taken to return to business as usual within the shortest possible timescale following any disruption and to secure prompt and efficient recovery of critical business operations.

Staff attended a number of presentations/training courses held in house covering "Plain English", "iRights", and "Human Rights". In addition, the Management Team undertook training in "Recruitment and Selection", particularly when dealing with applications from disabled candidates.

Work also began on a revised Employee Handbook and this is due to complete by end of 2016.

The Public Records (Scotland) Act 2011 requires an authority to produce and implement a records management plan; following their assessment, the Keeper of the Records of Scotland agreed our Records Management Plan on 21 August 2015.

Equalities

We are continuing to develop our working practices so that we meet our duties under the Equality Act 2010 and to work towards our 2013-17 Equality Outcomes, progress on which was outlined in our 2015 Equality Report. We will be identifying new Equality Outcomes to be published in April 2017.

Risks and Uncertainties

The 2015-16 risks are detailed on pages 21-22. The commencement of the new power of investigation was originally proposed for April 2016, but delays in funding decisions deferred this date until January 2017. Since then the Scottish Government and Scottish Parliament Corporate Body are in agreement to the delay of implementation until August 2017. This has the effect that risks for 2016-17 are similar to those anticipated in 2015-16 with relevant mitigating actions.

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

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- e The incoming Commissioner recruitment is delayed. This could have knock-on effects for the recruitment of the Head of Advice and Investigations and the commencement of this part of the Children and Young People (Scotland) Act 2014.
- o Model of practice for the new power - Failure to establish an effective model of practice for the office to avoid duplicating work of other complaint handling bodies.
- e Insufficient Resources – Managing communications and workload in respect of the commencement of the new powers of the Commissioner.
- a Policy - Failure to provide lead by the office in matters directly affecting the rights of children and young people in Scotland.
- IT systems - Failure to ensure secure IT systems and functionality capable of dealing with increased numbers of enquires/caseload.

FUNDING

The Scottish Parliament allocated the Commissioner a budget of £1,287,000 for the financial year 2015-16 (2014-15: £1,235,000). The increase of £52,000 on the 2014-15 budget was mainly the result of anticipated additional costs in relation to running costs and the replacement of the case management system for the new Advice and Investigations function. Additionally, as part of the move to new premises during 2014-15, the office received a 10 month rent free period from September 2014 to July 2015. Costs for rent from July 2015 reflect the annual costs in full.

The Commissioner drew down £1,286,000 (2014-15: £1,235,000), resulting in a £1,000 underspend (2014-15: £nil).

The annual accounts are prepared on an accruals basis meaning that expenses are recognised in the period in which they were incurred rather than when the cash payment is made. On this basis, the Commissioner's expenditure on operating activities for the year ended 31 March 2016 totalled £1,208,000 (2014-15: £1,267,000). This was on staffing costs £758,000 (2014-15: £747,000), other operating expenditure £440,000 (2014-15: £496,000) and depreciation £10,000 (2014-15: £24,000). Income for the year was £0 (2014-15: £0).

A further £58,000 (2014-15: £42,000) was spent on capital additions during the financial year as detailed in note 5 to the Accounts. Excluding notional expenditure (Depreciation £10,000 (2014-15: £24,000) total expenditure was £1,256,000 (2014-15: £1,285,000).

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Performance against Budget

The Commissioner is funded through the SPCB. For the financial year 2015-16 the Commissioner was allocated a funding budget of £1,287,000.

	2015-16 Budget	2015-16 Expenditure	Variance	2014-15 Expenditure
	£'000	£'000	£'000	£'000
Staff costs	792	758	34	747
Travel expenses	27	18	9	22
Staff recruitment & training	18	19	(1)	11
Property costs (Note 1)	90	88	2	135
Professional fees (Note 2)	39	63	(24)	63
IT support & website (Note 3)	74	34	40	36
Promotion & Participation	99	136	(37)	117
Research (Note 4)	73	33	40	63
Running costs (Note 5)	70	49	21	49
Capital costs (Note 6)	5	58	(53)	42
Total expenditure	1,287	1,256	31	1,285

Notes

Note 1 - Property costs

The office took possession of new premises in September 2014 in Rosebery House, and, as part of the lease agreement, there was an agreed rent free period of 10 months up to and including July 2015. Given the lack of storage space at the previous premises, costs of £2,870 were also incurred for hire of an external storage facility to house publications, promotional materials etc.

Note 2 - Professional Fees

Expenditure on professional fees included unforeseen significant costs of £12,000 for legal advice on responding to Freedom of Information (FOI) requests. Other one off costs included £5,400 for a legal opinion on the Education (Scotland) Bill, £2,400 for assistance in preparing a revised Business Continuity Plan and £1,230 for external HR support.

Note 3 • IT Support & website

One off costs of £9,000 were included in the 2015-16 budget submission for an upgrade to TRIM, the electronic document records management system. Estimated costs of £20,000 were also included for an upgrade to the current case management system to handle the expected increase in advice and investigations. However, this planned "Capital" expenditure was incorrectly included in the IT budget submission for 2015-16.

Note 4 • Research

Actual expenditure on "Research" was lower than estimated. 2015-16 was the first year of the 2016-2020 Strategic Plan with the focus mainly on preparatory work for future research projects. Experience has shown that there is a greater demand for research from year 2 onwards.

Note 5 • Running costs

Running costs includes expenditure on Administration, Hospitality, Insurance, Library, Postage, Printing and Telephones. Costs incurred during 2015-16 were lower than originally estimated

Note 6 • Capital costs

Planned Capital expenditure during 2015-16 totalled £58,000 and was mainly due to the need to replace our servers, 16 pc's and 6 laptops as these were over 6 years old and were a major risk to the organisation's ability to continue to function. Total costs for this project were £50,000.

Payment of Creditors

The Commissioner is committed to the CBI Prompt Payment Code for the payment of bills for goods and services received. Payments are normally made as specified in the agreed contract conditions. Where there is no contractual position or other understanding, they are due to be paid within 30 days of receipt of the goods or services. Payment performance for 2015-16 was 95.7% (2014-15: 95%) and 60.7% in -10 days (2014-15: 56%).

Environmental Matters

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

Equal Opportunities

The Commissioner supports the principle of equal opportunities in carrying out his operational functions and employment practices. This means that he is committed to pursuing positive action in his organisation's policies and practices to ensure that no individual is discriminated against, either directly or indirectly, unlawfully or unjustifiably because of their personal status in relation to race, ethnic or national origin, religion, belief, age, gender, pregnancy and maternity, sexual or marital status, sexual orientation or disability

PERFORMANCE REPORT: ANALYSIS

Main progress and achievements during the period 2012-16

The year 2015-16 marks the last year of the Strategic Plan 2012-16 and it is appropriate to consider the main achievements against each of the Strategic Aims during this period

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

- We provided consultation responses, briefings and written and oral evidence to the Scottish Parliament and the Scottish Government promoting a rights-based approach to future legislation and the implementation of children's and young people's policies. Feedback from MSPs indicates the high value placed on this aspect of the work of the office.
- A key component of the period 2012-16 was new legislation led by the Scottish Government in the form of the Children and Young People (Scotland) Act 2014. For the first time in Scotland there are specific duties in respect of children's rights on Ministers and public bodies and the measures are a positive step forward.
- The role of the Commissioner is enhanced through the extension of powers of investigation contained within the Children and Young People (Scotland) Act. Appropriately resourced, this will have a significant impact on the ability of children and young people to seek assistance to resolve breaches of their rights.
- The Commissioner's public speaking engagements (conferences, seminars and small groups) have reached an average of over 5000 professionals for each year of the plan.

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

- We have created the '7 Golden Rules for Participation' resource and its widespread adoption led to more than 20,000 copies being distributed to those working with children and young people in Scotland and beyond. The resource has been positively evaluated. In addition, working with children and in partnership with Glasgow City Council we have developed a symbol version of this resource, extending its reach to children and young people who are non-verbal, have speech and language difficulties or additional support needs.

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- Children and young people involved in directly informing the Commissioner's work across a range of areas have included many from groups with protected characteristics, such as those who are young carers, those from black and minority ethnic communities, those with disabilities and communication needs and younger children under eight years old.
- The impact of poverty on children's rights was linked with the work of European partners through a young people's project funded through the European Network of Ombudspersons for Children (ENOC). This participative project was called 'Austerity Bites' and young people from across eight countries produced 32 films to highlight the impact poverty has on their lives and rights. Our co-ordination of 'Austerity Bites' and the successful hosting of the ENOC annual conference in 2014 brought international recognition to our work in Scotland.
- The Commissioner and the team had direct contact with over 5000 children and young people each year of this Strategic Plan. This was achieved through projects, initiatives and research, visits to schools and to social care settings with specific groups of vulnerable children and young people.

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

- The office is represented on many government and independent groups and promotes a child rights approach.
- Children and young people's responses to 'a RIGHT blether' highlighted the need to focus work on:

Ensuring children and young people with disabilities have the same opportunities as other children. This work produced several reports highlighting specific issues and how reductions of services impact on the lives of children and young people with disabilities.

Equal educational attainment for children and young people regardless of the income of their parents. The work in this area has produced influential reports drawing attention to factors which can mitigate the impact of poverty on educational attainment. This remains a significant issue and it is welcome that the Scottish Government is embarking on a series of actions to address it

Child safety in the home. Work has focused on the trauma of children living with domestic abuse, with the aim of improving court decision making in cases of disputed contact. We are currently working to further develop this approach with Scottish Women's Aid and relevant judiciary bodies, within the policy context of 'Equally Safe: Scotland's

strategy for preventing and eradicating violence against women and girls'.

Campaign on promoting greater respect for children and young people. Our campaign 'Flushed with Success' aimed to ensure that the quality of school facilities for children is monitored and guaranteed, in the same way as for adults in the workplace. It has had an impact at local and national levels with Scottish Government committing to producing new quality and standards guidance. Scotland has received international recognition through the campaign from the World Health Organisation (WHO), which has a relevant campaign on Water and Sanitary Health (WASH).

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

- e In November 2014, the office moved premises, providing improved facilities; a 50% increase in space; and cost savings of £13,300 per annum.
- The office has complied with statutory responsibilities under relevant legislation and auditing requirements (the Freedom of Information (Scotland) Act 2002 and the Data Protection Act 1998).
- o The office produced a Records Management Plan in accordance with the Public Records (Scotland) Act 2011. This was approved by the Keeper of the Records of Scotland in August 2015.
- e The Equality Act (2010) requires the office to demonstrate progress against our Equality Outcomes Plan (2013-17). Recording and measurement of outcomes has been incorporated into our yearly operational planning process and this will continue for the period 2016-20.

Future Development

There are a number of challenges as well as new opportunities for children's rights in Scotland. The impact of austerity and consequent child poverty has worsened since the publication of the Strategic Plan 2012-16 and this remains the biggest single issue affecting children's rights in Scotland. Despite the efforts of ourselves and many others, the UK Government has continued to pursue policies which negatively affect the increasing numbers of children who are living in poverty.

UK Government proposals to repeal the Human Rights Act and replace it with a less robust framework are also of serious concern. The details of the timetable have been delayed; however, there is a clear need to ensure children's rights are not adversely affected by any regressive proposals, whenever they may emerge.

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There is a significant opportunity to make progress in children's rights through the recent publication of the Concluding Observations of the UN Committee on the Rights of the Child. The indications are good with Scottish Ministers and Scottish civic society taking serious account of the Concluding Observations.

The enactment of the extended powers on individual complaints and investigation will have a significant impact on the work of the office. It will require the office to provide a service to children and young people in response to their individual concerns. It will also provide the basis for policy and influencing work. The office has already carried out substantial preparatory work including a mapping exercise of how the powers will fit with existing scrutiny bodies in Scotland. The enactment will commence in August 2017 and it is expected that the new function will have an increasing impact on the work of the office throughout the period up to 2020.

The year 2016-17 will be a transition year with the appointment of an incoming Commissioner programmed for May 2017. Plans are already underway to pave the way for a smooth transition period.

The key future developments are:

- Initiating work to be carried out through the Strategic Plan 2016-20
- Preparing the ground for the implementation of the new powers of individual investigation
- Transition arrangements for the incoming Commissioner in May 2017



Tam Baillie
Children and Young People's
Commissioner Scotland.

15 November 2016

ACCOUNTABILITY REPORT

Corporate Governance Report

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

System of Internal Control

A formal Scheme of Delegation is in place and periodically reviewed and amended as necessary. An Internal Control Checklist has been completed for 2015-16 to inform the assessment of the Commissioner's governance arrangements.

Provision of Information to Employees

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

Information management

Twelve Freedom of Information Requests were received and responded to in 2015-16. Most requests sought information in relation to how the Commissioner's office delivers its functions and manages its resources. We received two requests for an internal review.

One request which we received and responded to in 2014-15 was the subject of an application for decision by the Scottish Information Commissioner. The Scottish Information Commissioner partially upheld the appeal. Some additional information was subsequently released and confirmation received from the Scottish Information Commissioner that the office had complied with the requirements of her Decision Notice. The lessons learned will assist the office with future FOI requests.

We responded to all of our information and review requests within the statutory 20 working days.

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

External audit and risk management

The Commissioner's Advisory Audit Board (AAB) supports the Commissioner in his responsibilities for risk, control and governance. The AAB met once in 2015-16 and considered the audit reports. The audit report provided an unqualified opinion of the 2014-15 accounts.

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Audit

The accounts are audited by Audit Scotland appointed by the Auditor General for Scotland in accordance with paragraph 11 (1) of Schedule 1 of the Commissioner for Children and Young People (Scotland) Act 2003. The Auditor General has appointed Audit Scotland as the Commissioner's auditors for the 5-year period from 2011-12 to 2015-16.

Auditors Fees

External auditor's remuneration for the year was £13,000 (2014-15: £14,000).
External audit received no fees in relation to non audit work.

Disclosure of information to auditors

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

Authorisation

As Accountable officer, I authorised these financial statements for issue on 15 November 2016.



Tam Baillie
Children and Young People's
Commissioner Scotland.

15 November 2016

COMMISSIONER'S REPORT

Office Holder

The Children and Young People's Commissioner Scotland

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

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

Management Team

The Commissioner leads a management team which oversees the operation and development of the office. During 2015-16, this comprised:

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

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

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

Advisory Audit Board

A non-statutory, non executive independent AAB support the Management Team in providing effective governance and management of risks. The AAB meets at least once per year to consider audit matters, management of risks to the business and the strategic direction of the organisation. Members of the Commissioner's AAB are drawn from the AAB of the Scottish Parliamentary Corporate Body (SPCB). During 2015-16, the Commissioner was assisted by Jean Couper and George Thorley.

Register of Interests

The Commissioner maintains a register of significant interests held by the Commissioner and staff. This is available on request. During 2015-16 no interests were assessed as significant.

Personal Data Related Incidents

There were no personal data related incidents during 2015-16 (2014-15: Nil).

STATEMENT OF ACCOUNTABLE OFFICER'S RESPONSIBILITIES

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

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

In preparing the accounts, the Commissioner is required to:

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

GOVERNANCE STATEMENT

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

Governance framework and operation during the year

These accounts cover the period 1 April 2015 to 31 March 2016.

Management Team

The management team was led by the Commissioner and oversaw the operation and development of the office. The team consisted of the Commissioner, the Head of Policy, the Head of Participation and Education and the Head of Corporate Services. The management team met formally monthly to discuss and record key issues affecting the operation of the office. These meetings were minuted, with actions assigned to specific team members. Copies of the minutes are available on the Commissioner's website.

During 2015-16, the office worked to its Strategic Plan 2012-16 supported by an annual operational plan. The annual operational plan outlined the objectives for the year. Both these documents are published online and progress against the objectives is described in the Commissioner's annual reports.

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

Ensuring finances are operated effectively, efficiently and economically

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

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

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

**Children and Young People's
Commissioner Scotland
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As well as the SPCB, external oversight is also provided by Audit Scotland, who audit the annual accounts. In addition, the Commissioner is supported by an Advisory Audit Board who provide advice on governance and financial issues.

Ensuring staff are managed effectively

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

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

Risk management arrangements, main risks during period and emerging risks

The system of internal control is designed to identify the principal risks to the achievement of the organisation's policies, aims and objectives and to manage them efficiently, effectively and economically. The system is made up of a number of operating procedures intended to provide reasonable assurance that objectives will be achieved and funds properly managed. It is designed to manage and mitigate these risks, not eliminate them and can, therefore, only provide reasonable, and not absolute, assurance of effectiveness.

The office maintains a risk management policy and risk register. This details the risks which may stop or hinder the organisation achieving its objectives and outlines the measures required or undertaken to reduce those risks. The risk register is updated to reflect risks associated with the objectives laid out in the strategic or annual operational plans or other key issues as they arise.

The key risks during 2015-16 were:

- Additional costs - Possibility of insufficient funding made available in respect of additional staff numbers, recruitment of suitably qualified staff, costs of new accommodation and improved IT systems.
- Model of practice - Failure to establish an effective model of practice for the office to avoid duplicating work of other complaint handling bodies.
- Insufficient Resources - Managing communications and workload in respect of the new powers of the Commissioner.
- Policy - Failure to provide lead by the office in matters directly affecting the rights of children and young people in Scotland.

- IT systems - failure to ensure secure IT systems and functionality capable of dealing with increased numbers of enquires/caseload.

Effectiveness of governance arrangements

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

- The work of the AA3 in consideration of risk and internal control measures
- Reports and comments made by the external auditors
- The work of the management team
- Review of the Commissioner's objectives as set out in the Strategic and annual Operational plans
- Review of the systems and procedures in place to manage staff, finances and risks.

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

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

No written authorities were issued to the Accountable Officer during 2015-16.



Tam Baillie
Children and Young People's
Commissioner Scotland.

15 November 2016

**Children and Young People's
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REMUNERATION AND STAFF REPORT

The Commissioner's AAB has three independent members including the Chair of the Board. Members are remunerated by the SPCB. During 2015-16, the Commissioner was assisted by Jean Couper and George Thorley.

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 2016.

Name and title	Salary: full year equivalent		Pension benefits accrued during the year'		Total	
	2015-16 £'000	2014-15 £'000	2015-16 £'000	2014-15 £'000	2015-16 £'000	2014-15 £'000
Tam Baillie Children and Young People's Commissioner Scotland	75-80	75-80	30	28	105-110	100-105
Kathryn Brown Head of Participation & Education	45-50	45-50	19	19	65-70	65-70
Stephen Grounds Head of Corporate Services	45-50	45-50	23	21	70-75	65-70
Maire McCormack Head of Policy	45-50	45-50	13	14	60-65	60-65

*The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less individual contributions. The real increases exclude increases due to inflation or any increases or decreases due to a transfer of pension rights.

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

The information in this section of the remuneration report covering salary and pension entitlements is subject to audit.

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Median Salary Ratio

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

	2015-16	2014-15
Highest paid staff member (the Commissioner). Salary band £'000	75-80	75-80
Median total remuneration (£)	36,622	33,056
Ratio	2.17	2.30

The "Median Total" is the annual, full-time equivalent total remuneration, as at 31 March 2016, of the staff member, lying in the middle of the linear distribution of the total staff, excluding the highest paid office-holder.

Pension Benefits

	Real increase in pension at pension age £'000	Total accrued pension at pension age as at 31 Mar 2016 £'000	CETV at 31 Mar 2016 £'000	CETV at 31 Mar 2015 £'000	Real increase in CETVs funded by employer £'000
Commissioner					
Tam Baillie	0-2.5	10-15	209	167	18
Head of Participation & Education					
Kathryn Brown	0-2.5	5-10	96	75	9
Head of Corporate Services					
Stephen Grounds	0-2.5	10-15	202	173	22
Head of Policy					
Maire McCormack	0-2.5	5-10	86	66	11

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

The Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the scheme, not just their service in the senior capacity to which the disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

The real increase in the value of the CETV

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

Service contracts

Remuneration of the Commissioner is set by the SPCB. Following nomination by the Scottish Parliament the Commissioner is appointed by Her Majesty the Queen. Tam Baillie was appointed as Commissioner from 18 May 2009 and is due to demit office on 17 May 2017.

Severance Payments

No severance payments were made during the year.

Gender Breakdown

The number of employees, broken down by gender, as at 31 March 2016:

	2016		2015	
	Female	Male	Female	Male
Commissioner	0	1	0	1
Senior Managers	0	0	0	0
Employees	12	2	11	2
Total	12	3	11	3

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

Average Sickness Absence

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

	2015-16	2014-15
	Days	Days
Employees	25.8	4.7

The increased absence during 2015-16 was due to the long term sickness absence of 2 permanent members of staff. One of the 2 members of staff returned to work before the end of the financial year.

Staff recruitment and appointment contracts

Staff employed by the Children and Young People's Commissioner Scotland are appointed on the same terms and conditions as applied to staff who are recruited and employed by the SPCB. Appointments are based on merit and on the completion of a fair and open competition. The principles of the recruitment and appointment process are set out on the Scottish Parliament website at <http://www.scottish.parliament.uk/abouttheparliament/16619.aspx>

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

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

Employee Turnover and Staffing Changes

In 2015-16 one full time member of staff from the Policy team went on secondment before subsequently resigning. In response to this we recruited one part time member of staff on secondment at the end of which we recruited one full time member of staff.

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We also recruited a full time Receptionist and Administrator to the Corporate Services team, the post having been previously filled by a number of temporary staff.

Employee Pension Liabilities

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



Tam Baillie
Children and Young People's
Commissioner Scotland.

15 November 2016

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

I have audited the financial statements of the Commissioner for Children and Young People Scotland for the year ended 31 March 2016 under the Commissioner for Children and Young People (Scotland) Act 2003. The financial statements comprise the Statement of Comprehensive Profit or Loss, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the 2015/16 Government Financial Reporting Manual (the 2015/16 FReM).

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

Respective responsibilities of Accountable Officer and auditor

As explained more fully in the Statement of the Accountable Officer's Responsibilities the Accountable Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view; and is also responsible for ensuring the regularity of expenditure and income. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Auditor General for Scotland. Those standards require me to comply with the Auditing Practices Board's Ethical Standards for Auditors. I am also responsible for giving an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Accountable Officer; and the overall presentation of the financial statements. It also involves obtaining evidence about the regularity of expenditure and income. In addition, I read all the financial and non-financial information in Annual Report and Accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of

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performing the audit. If I become aware of any apparent material misstatements, irregularities, or inconsistencies I consider the implications for my report.

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers of the state of the body's affairs as at 31 March 2016 and of its net expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2015/16 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.

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.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Commissioner for Children and Young People (Scotland) Act 2003 and directions made thereunder by the Scottish Ministers; and
- the information given in the Performance Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration and Staff Report to be audited are not in agreement with the accounting records; or

Children and Young People's
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- I have not received all the information and explanations I require for my audit;
or
- the Governance Statement does not comply with guidance from the Scottish
Ministers.

I have nothing to report in respect of these matters.

Gillian Woolman

Gillian Woolman MA FCA CPFA
Assistant Director
Audit Scotland
102 West Port
Edinburgh
EH3 9DN

15 November 2016

**Children and Young People's
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Accounts For The Year Ended 31 March 2016**

**Statement of Comprehensive Net Expenditure for the year ended 31
March 2016**

	Notes	2016 £'000	2015 £'000
Administrative Costs			
Staff Costs	2.2	758	747
Other Administration costs	4	440	496
Depreciation	5	10	24
Operating Income		-	-
Net Administration Costs		1,208	1,267
Net Operating Cost		1,208	1,267

All amounts relate to continuing activities. There have been no gains or losses,

The accompanying notes on pages 35 to 41 form an integral part of these accounts.

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Statement of Financial Position
As at 31 March 2016

	Notes	2016 £'000	2015 £'000
Non Current Assets			
Property, Plant and Equipment	5	80	39
Intangible Assets	5	7	0
Total Non Current Assets		87	39
Current Assets			
Trade and Other Receivables	6	38	8
Cash and Cash Equivalents	7	24	53
Total Current Assets		62	61
Total Assets		149	100
Current Liabilities			
Trade and other payables	8	(66)	(76)
Short-term provisions	9	(-)	(19)
Total Current Liabilities		(66)	(95)
Non Current Assets plus Net Current Assets		83	5
Assets less Liabilities		83	5
Taxpayers Equity			
General Fund		83	5
Total Taxpayers Equity		83	5



Tam Baillie
Children and Young People's
Commissioner Scotland

15 November 2016

The accompanying notes on pages 35 to 41 form an integral part of these accounts.

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016**

Statement of Cash Flows

For Year Ended 31 March 2016

	2016 £'000	2015 £'000
Cash Flows From Operating Activities		
Net Operating Cost	(1,208)	(1,267)
Adjustment for Non Cash Transactions		
Depreciation	10	24
Movements in Working Capital		
(Increase)/ Decrease in Trade and Other Receivables	(30)	21
Increase/(Decrease) in Trade and Other Payables	(10)	41
Increase/(Decrease) in short-term provisions	(19)	19
Net Cash Outflow from Operating Activities	(1,257)	(1,162)
Cash Flows From Investing Activities		
Purchase of Property, Plant and Equipment	(58)	(42)
Net Cash Outflow from Investing Activities	(58)	(42)
Total Net Cash Outflows	(1,315)	(1,204)
Cash Flows From Financing Activities		
Financing from the Scottish Parliamentary Corporate Body	1,286	1,235
Net Cash Inflow from Financing Activities	1,286	1,235
Net Increase/(Decrease) in Cash and Cash Equivalents		
Cash and Cash Equivalents at the beginning of Period	53	22
Cash Flow in Year	(29)	31
Cash and Cash Equivalents at the end of Period	24	53

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Commission for Scotland
Accounts For The Year Ended 31 March 2016

Statement of Changes in Taxpayers' Equity
For Year Ended 31 March 2016

	General Fund £'000
Balance at 31 March 2015	5
Net Operating Costs for the Year	(1,208)
Funding From the SPCB	1,213
Balance at 31 March 2016	83

NOTES TO THE ACCOUNTS

1 Accounting Policies

These financial statements have been prepared in accordance with the *Government Financial Reporting Manual (FReM)* in compliance with the accounts direction issued by Scottish Ministers. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Accounting Convention

These accounts have been prepared under the historical cost convention.

1.2 Property, Plant and Equipment

1.2.1 Capitalisation

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

1.2.2 Valuation

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

1.2.3 Depreciation

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

1.2.4 Estimated useful life of assets

The estimated useful life of assets are as follows:

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

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1.3 Intangible Non Current Assets

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

1.4 Funding

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

1.5 Leases

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

1.6 Pension Costs

Pension benefits for employees of the Children and Young People's Commissioner Scotland are provided through the Civil Service Pension Scheme arrangements. These statutory arrangements are unfunded with the costs of benefits met by monies voted by Parliament each year. Prior to 1 April 2015 employees participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections; three provide benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65. From 1 April 2015 a new pension scheme was introduced - the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's state Pension Age (or 65 if higher). From April 2015 all newly appointed employees and the majority of those already in service joined alpha.

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

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016**

1.7 Value Added Tax

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

1.8 Financial Instruments

Financial assets are carried in the balance sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining period of the instrument, using the following assumptions:

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

Credit risk

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

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

Market risk

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

Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016

2 Employee Information

2.1 Average Number Employed (Full Time Equivalent)

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

	2016 FTE	2015 FTE
Commissioner	1	1
Employees	13	13
	14	14

2.2 Breakdown of Staff Costs Administration costs

	Total 2016 £'000	Commissioner 2015 £'000	Staff 2015 £'000	Total 2015 £'000
Salaries / wages;	592	77	515	586
Social security costs	48	8	40	47
Pension costs	116	19	99	114
	753	104	654	747

3 Pension Costs

For 2015-16 employers' contributions of £98,836 (2014-15: £94,962) were payable to the PCSPS at one of four rates in the range 16.7% to 24.3% of pensionable pay, based on salary bands (2014-15: 16.7% to 24.3%).

In addition to the above, employer contributions of £18,838 were payable to the PCSPS for the Commissioner at the rate of 24.3%.

There were no outstanding or prepaid scheme contributions at 31 March 2016 (2014-15 £nil).

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

	2016 £'000	2015 £'000
Property Costs	88	135
General Office Running Costs	49	49
Staff Recruitment & Training	19	11
Travel and Expenses and Hospitality	18	22
Promotion & Participation	136	117
Research	33	63
IT Support	25	20
Website Development & Maintenance	9	16
Professional Fees	63	63
	440	496

The total for Professional Fees includes £14,000 (2014-15: £14,140) for external auditor's remuneration. The decrease of £56,000 on 2015 expenditure was mainly due to completion of the move to new premises.

5 Property, Plant and Equipment

5.1 Tangible Non Current Assets	Leasehold Improvements £'000	Fixtures & Fittings & Equipment £'000	IT Systems £'000	Total £'000
Cost				
At 1 April 2015	31	49	60	140
Additions	-	-	51	51
Disposals	-	(30)	(45)	(75)
At 31 March 2016	31	19	66	116
Depreciation				
At 1 April 2015	3	40	58	101
Charge for Year	6	2	2	10
On disposals	-	(30)	(45)	(75)
At 31 March 2016	9	12	15	36
Net Book Value at 31 March 2016	22	7	51	80
Net Book Value at 31 March 2015	28	9	2	39

Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016

5.2 Intangible Non Current
Assets

Software &
Licences
52'000

Cost

At 1 April 2015

56

Additions

7

Disposals

(13)

At 31 March 2016

50

Depreciation

At 1 April 2015

56

Charge for Year

-

On disposal;

(52)

At 31 March 2016

4

Net Book Value at
31 March 2016

46

Net Book Value at
31 March 2015

56

6 Trade Receivables and Other Current Assets

2016
£'000

2015
£'000

Trade Debtors

2

1

Prepayments

36

7

38

8

7 Cash and Cash Equivalents

2016
£'000

2015
£'000

Balance at 1 April 2015

53

22

Net Change in cash and cash equivalent balances

(9)

Balance at 31 March 2016

44

53

Cash Held at Commercial Banks

24

53

**Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016**

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

	2016 £'000	2015 £'000
Trade Payables	6	10
Accruals	60	66
	66	76

9 Short-term provisions

	2016 £'000	2015 £'000
Provision for dilapidations	-	19

10 Operating Leases

	2016 £'000	2015 £'000
Operating lease payments commitments expiring:		
Within 1 year of the balance sheet date	52	-
Within 1 - 5 years of the balance sheet date	126	218
Over 5 years of the balance sheet date	-	-
Total	178	218

11 Capital Commitments

As at 31 March 2016 there were no capital commitments (2014-15: £nil).

12 Contingent Liabilities

As at 31 March 2016 there were no contingent liabilities (2014-15: £nil).

13 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 £1,286,000 during the year.

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

14 Post Balance Sheet Events

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

Children and Young People's
Commissioner Scotland
Accounts For The Year Ended 31 March 2016



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 handwritten signature in dark ink, appearing to read 'J. Sturgeon'.

Dated

1 September 2006