CHILDREN & YOUNG PEOPLE'S Commissioner Scotland



Annual Report and Accounts 2025-26

Our Thanks

A huge thank you goes to all the children and young people who have engaged with us this year. Thank you for sharing your views, experiences, opinions, and humour with us – we could not do our job without you. Thank you too to the adults who make it possible for you to work with us.

To our Young Advisors – we know how lucky we are to be able to work with such an amazing and inspiring group of young people. Here's to another year pushing for changes needed for all children and young people!

CCYP/2026/03 laid before the Scottish Parliament by the Commissioner for Children and Young People in pursuance of Section 10(1) of the Commissioner for Children and Young People (Scotland) Act 2003 on 26/10/2026.

The audited annual report and accounts for the financial year ended 31 March 2026 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.

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Performance Report: Performance Overview

In this section we explain who the Commissioner is, what we do, the role of our Young Advisors, and give an overview of our performance and key risks.



About the Children and Young People's Commissioner

Nicola Killean is the Children and Young People's Commissioner for Scotland. She became the Commissioner in August 2023 and has a six-year term. The Commissioner works with her team to promote and protect the rights of children and young people in Scotland. That is:

- everyone under 18, and
- everyone up to 21 who is in care or care experienced

The law that created the Commissioner's role says that the Commissioner must:

- Promote awareness and understanding of children's rights.
- 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.

The Commissioner also has legal powers which we can use in some situations where we are concerned that human rights promises to children and young people are not being kept. We use these powers of investigation and litigation (taking action in court) when we think we can make a bigger change that lots of children can benefit from. There are rules about when we can do an investigation. We must not duplicate the work of another Office, and we cannot investigate when it is an issue that is reserved to the UK Parliament. Our Office's role is to hold people in power to account and to take action when children's rights are breached.



Our values

Our values of leadership, participation, independence, bravery and respect guide us. They were developed from the Office's work with children and young people across Scotland.



Our 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'). The 2003 Act has been amended on several occasions, most significantly by the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024.

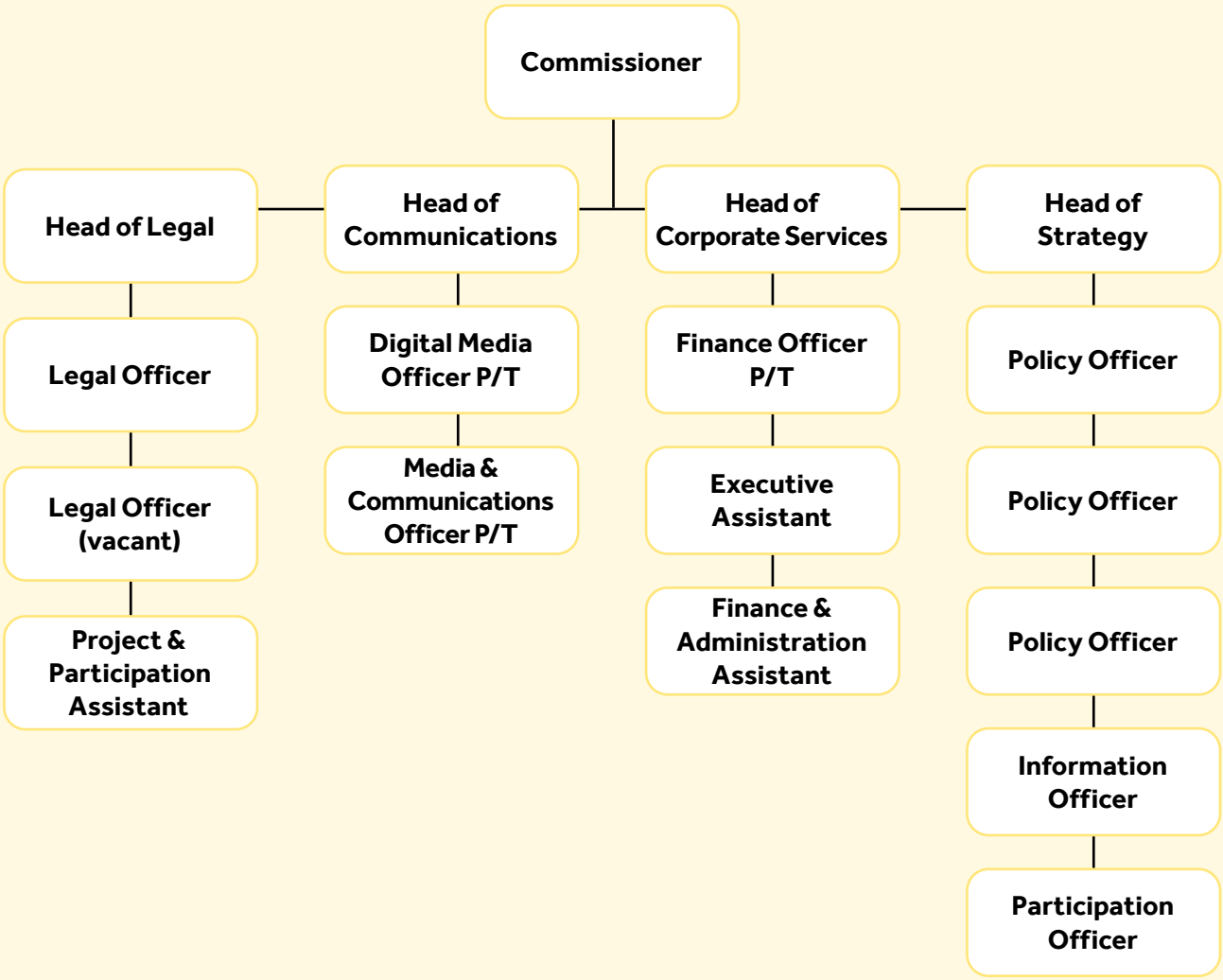
The Scottish Parliamentary Corporate Body (SPCB) provides the Commissioner with an annual budget. While operating as an independent institution, the Commissioner is accountable to the Scottish Parliament for the use of their resources and delivery of statutory mandate. In line with the United Nations 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.





Organisational structure

Our staffing structure for 2025-26 is outlined below.



Our operating environment

The Children and Young People's Commissioner Scotland has a range of accountabilities 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.

Commissioner's introduction



I am pleased to share our annual report, which covers the activities of my office from 1 April 2025 until 31 March 2026.

It has been another productive and challenging year. Global events place increasing pressure on retaining hard-won rights protections, as we continue to promote the maximum implementation of rights-based law, policy, and practice in Scotland.

The report covers my second full year as Children and Young People's Commissioner, and almost two years since Scotland incorporated the United Nations Convention on the Rights of the Child (UNCRC) into Scots law.

Incorporation was a significant milestone for Scotland, and my office, as we were given new litigation powers. This report shares the story of our success in implementing the office's new litigation function. There is much to be proud of. Our legal work has delivered real impact that will change children's lives and we continue to review how to maximise this.

This report also marks a halfway point in our four-year strategic plan. Children in Scotland told us they wanted us to focus on education, poverty, mental health, discrimination, climate change, and woven through all of that, children's participation in decision-making. This report shares how and where we have been working to progress and protect children's rights across these priority areas.

For example, we published two hard-hitting reports on the educational experiences of care experienced children, and children from Forces families. This was targeted work with children who are further from their rights and builds on my wide-ranging report into education.

This year, the Restraint and Seclusion in Schools (Scotland) Act 2026 introduced statutory guidance in the use of restraint in education settings. Alongside campaigners and families, my office has worked on this issue for over a decade. We were delighted to reach this important point, but there is more to do.

Following the use of my legal powers, the Scottish Government also agreed to review the statutory Code of Practice issued under the Mental Health (Care and Treatment) (Scotland) Act 2003 to provide protection for children against unlawful and/or excessive use of restraints in mental health detention. I continue to call for a consistent legal framework and protections to be in place for the use of restraint in all settings for children and young people.

We were pleased that the UK Government committed to abolishing the discriminatory two-child benefit cap in November 2025, which my office had demanded for years. However, there is still much more that the Scottish and UK governments can do to lift children out of poverty.

The Scottish Government has made addressing child poverty a top priority. But we have raised concerns that the Scottish Government's Child Poverty Strategy has significant gaps and although the Scottish Government has included the views of children in its most recent Delivery Plan, our analysis shows that they have failed to take action on issues that children raised with them. We will continue to press for action.

I have been supported throughout the year by my wonderful Young Advisors, and many children and young people from across Scotland. This has included:

- developing and delivering a programme on improving participation in education with our Young Advisors
- creating films with children with long-term health conditions, and children who attend alternative forms of education
- an engagement programme in schools, working with children in Arran, Fife, Moray and Glasgow
- hosting participation sessions with children with additional support needs, young carers, and deaf children, at my office

I am so grateful to all the young human rights defenders who continue to inspire me and support me as Commissioner.

While delivering our strategic priorities, my office must be flexible enough to respond to emerging or unplanned issues where possible. This year we had to focus on responding to the UK Covid Inquiry and I gave evidence as part of the Committee's Module 8 process.

We will continue this focus on priority areas, and the ability to flex and respond wherever possible, as we enter the second half of the strategic plan period, and a new Parliament.



Last year I made key recommendations arising from my office's work to promote and safeguard children's rights. Some of these recommendations must remain, and we will continue to press for the necessary action by the Scottish Government and relevant duty-bearers.

1. Scottish Government and education authorities must support children and young people to meaningfully participate in the education improvement and reform process at all levels: local, regional and national. Particular attention must be paid to ensure children who are furthest from their rights are included.

2. Scottish Government and public authorities must respond to report recommendations, including from my office (whether accepted or not) in a clear and specific way, making it easier for children and young people to hold them accountable. Actions taken and budgets allocated to delivery of recommendations must be tracked and feedback shared in child-friendly ways.

3. Scottish Government must update its Child Poverty Delivery Plan to ensure it complies with the requirements of both the Child Poverty (Scotland) Act 2017 and the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024. The Plan must respond to the key priorities children and young people have shared and give greater visibility, and resourcing to address the impact that poverty has on children and young people.

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.

I want to thank every child and young person who has taken the time to connect with us this year. Your important insights and experiences always help us do our job better, and I'm looking forward to another year of working together to protect and promote children's rights in Scotland.

Nicola Killean
Children and Young People's Commissioner Scotland

Young Advisors

We support a group of Young Advisors who are passionate human rights defenders, aged 12-17. They guide, influence, and shape our work.

Our Young Advisors in the reporting period – including those who turned 18 and left the group in this time – were Aisha, Archie, Arrianna, Coco, Elsie, Grace, Helen, Lewis, Lizzie, Nathan, Niamh, Oscar, Phoebe, Raima, Robert, Rowan, Saif, Sam, and Sorcha.

In March, we welcomed Ala, Aleeza, Cian, Connel, Deelan, Goodness, Harry, Ishbel, Jonathan, Lani, Lauren, Lena, Michael, Rayyan, and Sophie.

Our group has 31 young people. They live in 17 local authority areas:

Aberdeenshire	Falkirk	Scottish Borders
Argyll and Bute	Fife	South Ayrshire
City of Edinburgh	Glasgow City	South Lanarkshire
Dumfries and Galloway	Highland	West Dunbartonshire
Dundee City	Midlothian	West Lothian
East Renfrewshire	Moray	

We involve the Young Advisors across all functions of our Office, and their vital contributions to our strategic priorities and objectives are covered throughout this report. We support our Young Advisors to influence decision-makers who can make a difference in children's lives.

This year, Young Advisors informed His Majesty's Inspectorate of Education in Scotland's (HMIE) review of **school inspections** over three sessions. They talked about what inspectors should focus on, and top tips for inspectors. They also helped HMIE work out next steps from what children had told them in their consultation.

Young Advisors shared their views on senior years at secondary school with the United Nations. In their report to the Office of the High Commissioner for Human Rights, **they focused on barriers to learning, attainment, and attendance**.

Young Advisors **met officials from UK communications regulator Ofcom** to discuss digital safety. They raised issues like online misogyny, access to extreme views, algorithms, and a lack of control of information on social media platforms. Ofcom are considering their views as part of their ongoing work.

What the Young Advisors say

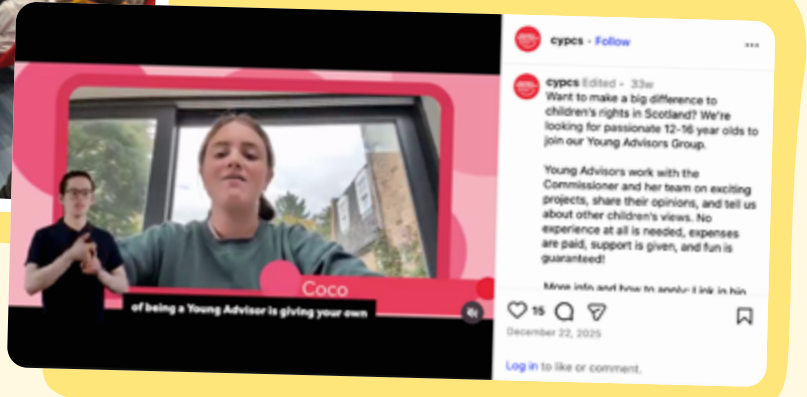
"I like that I can share my opinions about everything."

"Our participation at the United Nations was real, and we weren't just there to tick a box. I feel incredibly lucky to have had this experience and it would never have happened if I wasn't part of the Young Advisors group. It's been an amazing opportunity, and I've loved every moment of it."

"Since becoming a Young Advisor, I am much more comfortable speaking up in group settings to share my views and opinions. I am also much more comfortable speaking to new people, including adults and authority figures in the wide variety of situations that you end up in as a Young Advisor."

"It's made me feel like I've made a change – there's the mental reward of 'I'm making a difference, I'm helping people, I'm changing the world one step at a time'."





Our Strategic Plan 2024-28

This reporting year was the second year of the Strategic Plan 2024-28.

Our Strategic Plan identified three strategic aims. 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.

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

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

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

1.4 Highlight barriers and gaps in knowledge, resources and ways of working which affect the realisation of children's rights.

1.5 Commit 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.

2.1 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.

2.2 Use our legal powers to challenge systematic breaches of children's rights.

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

2.4 Address discrimination through our 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.

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

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

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

3.4 Commit to continuous improvement in making our communications accessible and inclusive.

Equal opportunities and equality outcomes

Our Strategic Plan 2024-28 outlines our 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 equality outcomes each year. We have highlighted which equality outcomes our work delivers throughout the performance analysis.

Our equality outcomes are:

EO1: Address discrimination though our activity on priority issues.

EO2: Commit to continuous improvement in making our communications accessible and inclusive.

EO3: Support a culture of equality, diversity and inclusion in the organisation through ongoing training and development.

EO4: 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.

This report is a reminder of the clear objectives we set, the action we are taking to meet these objectives, and an evaluation of our progress.

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 2003 Act. We consider how we can best advance care experienced children and young people's rights through all our work, taking into account their views. We have highlighted which corporate parenting duties our work delivers throughout the Performance Analysis section by adding "CP".

Children's priorities

The evidence from extensive consultations during the creation of our Strategic Plan 2024-28 illustrated that poverty, education, mental health, climate change are all priorities for children and young people, with the golden threads of discrimination and children and young people to be more involved in decision-making that affect them.

Further detail on our Strategic Plan 2024-28, including how we produced it, is available in different formats such as video, slides, Easy Read, and BSL.



Key achievements 2025-26

Strategic aim 1: Leadership

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

Key achievements

- Published report into care experienced children's experience of education to influence policy.
- Published report into Forces children's education experiences to influence policy.
- Developed and promoted good practice examples to help improve education system.
- Developed and delivered workshops to children in four local authority areas and used their insights to inform our strategic priority work.
- Published an overview of children's views and experiences of poverty to influence the UK Government's Taskforce on Poverty.
- Highlighted gaps in protecting children's rights in the Scottish Government's Child Poverty Strategy, including advocating for seldom heard groups such as 16/17-year-olds.
- Highlighted issues on child poverty in oral evidence to UK Government.
- Published evidence which was used by MSPs to hold the Scottish Government to account on mental health services for young people.
- Completed two successful internal audits on HR performance and cyber security, delivering on our commitment to our continuous improvement to maximise impact.
- Progressed work on our Impact Framework with our Young Advisors.
- Developed and facilitated an in-depth programme of work with children, young people, and education bodies to improve participation processes in education system.

Strategic aim 2: Protect

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

Key achievements

- Reviewed and monitored 49 policy and legislative proposals on children's rights issues, providing analysis and expertise.
- Supported Daniel Johnson MSP and parent campaigners to secure the passing of Restraint and Seclusion in Schools (Scotland) Act 2026 – following on from Commissioner's investigation and ongoing work since 2018.
- Developed amendments on key legislative proposals to strengthen children's rights, including on maximising the scope of the UNCRC Act.
- Supported MSPs to take a child-rights approach to developing legislation and encouraging parliamentary scrutiny.
- Secured key amendments to legislation that mean public authorities must notify our Office should they believe they cannot comply with the UNCRC Act, allowing us a mechanism to identify and address issues.
- Amplified young people's views by supporting Young Advisors to address the United Nations on right to education, to inform the work of the European Network of Ombudspersons for Children (ENOC) on the right to physical health, to work with HMIE on improving school inspections, and to be heard by Ofcom on digital safety issues.
- Achieved our first civil intervention in the Court of Session, and the first two cases in the Commissioner's own name, leading to legal progress for children's rights in eviction proceedings, interpretation of UNCRC Act, promoting better access to justice for children through the tribunals system, and securing Scottish Government commitment to address restraint and seclusion of children in mental health settings.
- Progressed our investigation into police use of force on children.
- Published a report on the views of children in secure accommodation, which informed the subsequent visit and report by the Council of Europe's Committee for the Prevention of Torture.
- Supported the UK Covid Inquiry by providing written and oral evidence on Module 8.
- Contributed to securing positive changes to the SFA's rules in relation to child footballers.

Strategic Plan 3: Promote

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

- ☑ Delivered series of successful awareness-raising national assemblies for thousands of primary-aged children.
- ☑ Improved understanding of issues faced by children and young people in alternative education by supporting them to create impactful films.
- ☑ Delivered BSL-inclusive national assemblies and invested resource in creating supporting BSL resources.
- ☑ Achieved 93% accessibility rating on our website, which places us within the top 10% compared to central government organisations.
- ☑ Recognised as a good practice example by BDA Scotland in relation to BSL.
- ☑ Maintained commitments to creation of child-friendly communications, and accessible versions of major reports, including Easy Read, BSL, and video.
- ☑ Published report by Professor Laura Lundy on increasing knowledge of how participation impacts positively on children's education.
- ☑ Developed a feedback loop model with our Young Advisors to improve participation practice for public sector organisations.

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 2026-27 has already been awarded, however, we are live to the potential impact of public sector reform which may put pressure on future budgets beyond this.

The functions of the Commissioner are set out in its legislation. The Commissioner 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.

Organisational risk

We maintain an organisational risk register, which is reviewed regularly. We identified a number of key organisational risks in 2025-26. These include:

- The Office's resources (budget and staffing) are limited, particularly compared to our remit and the range of children's rights issues that we could be working on. This means we have to carefully select, via a considered and evidence-based process, our priorities. We ensure that this is done with the active participation of children and young people in line with the Office's mandate. This means that the issues that matter to children are the ones that we will be working on. However, we also need to be able to respond to live issues as they develop.

- As we have a small staff team, loss of key staff is a significant risk for us as it can have a major impact on our effective delivery. This was felt to be a particular risk that could impact on our new legal powers, which have not been resourced with any additional staff. To mitigate elements of this risk, different ways of working have been implemented, a framework for external legal support services has recently been developed, and in 2025-26 we started a review of the legal function to inform future business planning and risk analysis.

- The potential impact of public sector reform also remains one of our key risks. Parliamentary Office holders were the subject of two Committee inquiries in the last session of the Parliament and we are alive to the potential for further scrutiny via the public sector reform agenda. Financial and resource pressures on the Office, including on staff numbers and budgets, will have an impact on the Commissioner's ability to effectively deliver her statutory functions. To mitigate this risk, the Office has engaged with parliamentary processes, including providing written and oral evidence to ensure understanding of our statutory duties, and continued to look for opportunities to find efficiencies including through collaboration with other Offices.

- Cyber-security is a key risk to our Office. Should our IT systems be compromised, we may be unable to fulfil our statutory functions and deliver on our commitments to children and young people. To mitigate the risk, we have reviewed and maintained an up-to-date business continuity plan; delivered annual in-person staff training to upskill knowledge, provided monthly online training for staff and monitor compliance; successfully completed an external audit on cyber-security processes and received the highest score of 'strong'.

Performance Report: Performance Analysis

In this section we give more detail about our performance against our strategic aims and objectives for 2025-26.



Strategic Aim 1: Leadership

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

Objective: 1.1, 1.2, 1.4 (EO1) (CP) Children and young people's priority: education

We continued to build on our major report into education, "This is our lives, it matters a lot.": Putting children's rights at the heart of education published in March 2025, which was shaped by over a year of participation work with children and young people.

We pressed duty-bearers to respond to our recommendations and modelled good participative practice by keeping children and young people updated with developments in a short film.

Specific examples of progress include:

- Scottish Government confirmed that the annual Behaviour in Scottish Schools Research will recommence including children and young people's views from 2026 onwards.
- General Teaching Council for Scotland (GTCS) has started to work on a child-friendly explanation of their role, the Professional Standards and Code of Professionalism and Conduct.
- Scottish Government has issued a discussion paper on access to online learning opportunities, which notes the Commissioner's support for investment in this area.
- Scottish Parliament passed legislation on statutory guidance for the use of restraint in education settings (discussed in more detail later in this report).

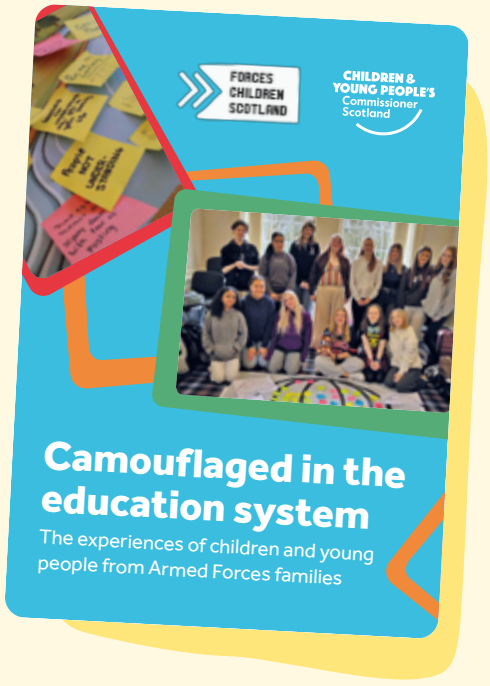
Whilst noting some progress and innovation at local and regional level, the Commissioner has remained clear that progress is too slow and there is not enough focus from Scottish Government in significant areas that were highlighted in her education report's recommendations.

As part of our targeted work, we commissioned two specialist charities to produce reports for us on education – one on care experienced children and another on children whose parents serve in the Armed Forces. The report from Who Cares? Scotland is highlighted in a later case study. In March 2026, Forces Children Scotland explored the impact being from a Forces family can have on a child, and their right to education in Camouflaged in the education system: The experiences of children and young people from Armed Forces families.

There are around 13,000 Forces children in Scotland and we are concerned that they are an often-forgotten group of children within education. The children who helped inform the report said they felt the impacts of changing schools, missing out on school work, or anxiety about parents' safety, and that schools did not have enough knowledge and understanding of their lives. The Commissioner shared these reports directly with the Scottish Government's Professional Advisors for Education (rapid review of ASN; governance and funding), providing significant evidence from children and young people who are further from their rights.

The Commissioner has a statutory duty to promote good practice. This year our good practice examples were in education. We created a film on the benefits of a professional reflective supervision programme and a report on online learning and teaching platform e-Sgoil. This included testimony from two young people who had benefitted from the flexible Study Support programme and education provision for interrupted learners, called i-Sgoil.

To further inform our education reform work, we continued our action research with children in mainstream schools. From May 2025 until March 2026, we worked with over 187 children and young people covering rural island communities in Arran, schools in Fife and Moray, a Gaelic school in Glasgow and one in Falkirk for deaf children. To support our work for the Shoogle Lab detailed elsewhere in this report, we focused on participation in education using Professor Laura Lundy's participation model to help children share their perspectives. This work continues to inform and influence our approach to this strategic priority. We also started to build connections with care experienced groups and plan to develop this further in the coming year.



Objective 1.3 (EO1, EO4) (CP) Children and young people's priority: poverty

Poverty has been a priority issue for the Office spanning the terms of three Commissioners.

In April 2025, we raised issues of concern with the Scottish Government on its Child Poverty Strategy including that its six priority family groups had gaps: care experienced young people, 16 and 17-year-olds living independently, and young people/families with no recourse to public funds. We remain concerned that there is a strong need to recognise the vulnerabilities and associated risks of poverty for 16 and 17-year-olds who live independently and either work or claim benefits to support themselves. This can include those who are 'care leavers', those who are care experienced, unaccompanied asylum-seeking/refugee young people, and young parents.

Supported by civil society organisations, we collated a substantive review on the views of children and young people from across Scotland of poverty for the UK Government and were pleased to see this referenced in the UK Government child poverty strategy.

The Commissioner met and shared the report with the Scottish Government, urging further attention to be paid to the issues that children raised, and for these to be addressed in the planned refresh to the Scottish Child Poverty Delivery Plan.

Over many years, we have consistently called for the two-child benefit cap to be removed – it is discriminatory and a clear violation of children's rights.



The Commissioner issued a joint statement with the UK children's commissioners in July 2025, gave evidence on child poverty to the Education Committee and the Work and Pensions Committee at Westminster in September 2025, and met UK Government Ministers in October 2025. During each of these she clearly explained the impact of child poverty, highlighting children who are hungry, cold, becoming unwell, unable to engage fully in education, and carrying a heavy mental load. She told the committees, "at its most serious, poverty can impact a child's right to life", and called explicitly for the UK Government to lift the two-child benefit cap.

We were pleased that the UK Government committed to ending the cap in November, although we were disappointed that the change did not come into force until April 2026.

Scrapping this cap will lift children out of poverty, but there is still much more that the UK and Scottish governments can do. We have called for both governments to ensure that their child poverty strategies are complementary and aligned. Crucially, children and young people must be meaningfully involved in their development and in monitoring and evaluating their impact.

Also last year, Commissioner Nicola and Young Advisor Grace took part in the Cost of the School Day Young People Summit, held in Glasgow by the Child Poverty Action Group (CPAG). Around 80 young people shared their experiences and ideas and quizzed First Minister John Swinney on plans to tackle poverty.

Objectives: Leadership 2, 3, Protect 1, EO1, EO4, CP

Objectives 1.3, 1.4, (EO1) Children and young people's priority: mental health

We reported in 2024-25 on our joint work with Scottish Association for Mental Health (SAMH) and Young Scot to track the recommendations from the 2019 Youth Commission on Mental Health. This report, published in September 2025, was a means to hold duty-bearers to account for their progress in the years since. In response to the report, the Minister for Social Care and Mental Wellbeing provided a statement to the Scottish Parliament on youth mental health support. MSPs used the informative report to hold the Scottish Government to account, including on the lack of transparency around funding for young people's mental health services.

A key finding from our report is the difficulty in assessing progress, partly due to a significant lack of publicly available information. This lack of information impacted our planned work to produce an accountability tracker. Instead, we are focusing on areas where there has clearly been limited progress on commitments for young people.

Objective 1.5, Commit to continuous improvement to maximise impact and keep under review resource requirements to fulfil statutory duties and use of powers

This year we engaged Wylie Bisset to undertake two internal audits. One on HR Performance focused on reviewing our processes for staff support and performance management. This received a 'substantial level of assurance' which noted a number of good practice points. We are implementing one medium and one low grade recommendation for improvement. The second was on cyber security, where we achieved the highest score of 'strong' with several good practice points highlighted. We are implementing three low level recommendations. 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.

Following consultation with staff, and in line with the Parliament and other public bodies, we implemented the 35-hour working week.

We have continued to develop our Impact Framework with our Young Advisors. This will support scrutiny of our work, including by the Parliament and by children and young people, using criteria created by children and young people. We developed a set of impact statements for examples of evidence and indicators. We intend to complete this work in the next reporting year. We expected to finalise this year, however progress was reduced due to staff capacity.

We started a legal function review, which included an assessment of the level and nature of resources required to deliver the Commissioner's new legal powers.



IMPACT EXAMPLE

Champion and challenge leaders to improve national and local practice which involves children in decision-making and reform

This year we invested resource into delivering a participative project to progress our strategic plan objective to involve children in decision-making and reform. This also fulfilled our commitment to hold child-friendly collaborative spaces to encourage progress on key issues.

Named the Shoogle Lab: Shaking up Education, our aim is to improve participation in education, giving all children greater access to their right to be heard on decisions that affect their lives. This includes decisions that affect them individually and those covering wider education reform.

We facilitated children, young people and education leaders – including from Education Scotland, His Majesty's Inspectorate of Education in Scotland (HMIE), General Teaching Council for Scotland (GTCS), Qualifications Scotland, the Scottish Council of Deans of Education and local authorities – to work together. The programme of in-person and online sessions was planned and co-facilitated by our Young Advisors. The first session, held in December 2025 included world-famous percussionist Dame Evelyn Glennie leading a workshop using her expertise on the 'power of listening'.

We ensured that our targeted engagement work with children furthest from their rights in education informed the Shoogle Lab content, as did the barriers to improving participation identified by the children and adults at the first session.

Working closely with global expert, Professor Laura Lundy, we have enhanced Scotland's knowledge and understanding of participation rights in education.

We facilitated a separate session for children with additional support needs to share their experiences of school, including discrimination, with education leaders safely and in ways that suited them. They shared what makes a good participation experience for them. We are working on a resource on good practice principles from a child or young person's perspective.

We supported our Young Advisors to work with Professor Lundy to develop a feedback loop model for education organisations and schools. This is being tested by several education duty-bearers and the supporting resource will be published in the next reporting year.

While we are pleased that all the major education organisations have positively engaged, including making committed pledges to improve decision-making, we have found that collaboration between agencies has been challenging for many, and somewhat limited. The Commissioner has no powers she can exercise to expedite this. However, to improve progress on this key issue, we have focused a further in-person session and developed a supporting resource on the theme of 'co-ordination'. This has been effectively delivered and will be reported in the next annual report.

Objectives: 1.2, 1.3, 1.4, 3.1, 3.3, EO1, EO4

Statutory functions delivered: Promote awareness and understanding of children's rights, involve children and young people in the Office's work.

Strategic priority work: Education, discrimination

Impact: Improved duty-bearers' knowledge and awareness of barriers to achieving meaningful participation. Duty-bearers have committed to enhance children's participation rights, including piloting the feedback model. Increased awareness across UK and Europe as Professor Lundy has presented the work multiple times with organisations, which have been inspired to explore developing similar work. Young people's skills and confidence have increased from leading a national programme of work with strategic leaders.



Strategic Aim 2: Protect

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

Objective 2.1 (EO1, EO4) (CP)

This year we reviewed and monitored 49 policy and legislative proposals on wide-ranging issues.

This enables us to highlight opportunities for further strengthening of children's rights and raise concerns of potential regressions or unintended consequences that could undermine them. We do this by giving evidence, responding to consultations, proposing amendments, meeting with, and providing MSPs with written briefings on rights impacts on new legislation. We also provide evidence at UK and international levels. Throughout this work we maintain a focus on how to maximise the incorporation of the UNCRC.

This year, we fulfilled our commitment to children on climate action and actively sought opportunities to provide evidence that would inform and strengthen children's rights across a range of proposals. In October 2025, we supported children to inform our submission to the proposed Ecocide (Scotland) Bill. With us, the children produced a rapid impact activity on the proposed legislation. We produced a resource on the process, highlighting how children can meaningfully give their views to parliament on other future laws.

We have highlighted four Bills – now Acts – that we have spent considerable time and resources on over the last year.

The Housing (Scotland) Bill aimed to provide stronger rights for tenants in private lets, and more robust protections for those facing homelessness or the threat of homelessness.

After our analysis of the draft Bill and to increase the children's rights protections within it, we met the Scottish Government and MSPs, provided evidence in Parliament and prepared briefings for each stage of the legislation.

We strongly supported the introduction of rent controls, the provisions to allow tenants (in private lets) to keep pets and make alterations, and we argued that these should be strengthened to better protect children's rights.

We proposed specific amendments to various sections of the Bill to protect children's rights, and raised that sections dealing with homelessness and eviction were outwith the scope

of the UNCRC Act. This enabled much wider discussion on the scope of the Act and has allowed us to place pressure on the Scottish Government to respond to this. We proposed further amendments to strengthen protections for domestic abuse victims/survivors leaving joint tenancies, and for care leavers. Disappointingly, the Scottish Government chose to oppose the amendments and they were not passed. We remain concerned about the gaps of protections within the new Act resulting in children's rights not being fully met.

The Children (Care, Care Experience and Services Planning) (Scotland) Bill, passed in March 2026, made changes which work towards Scotland fulfilling The Promise to care experienced children and young people.

In August 2025, we gave written and in-person evidence. In February, we provided a Stage 2 briefing, and the following month a Stage 3 briefing.

We welcomed the introduction of this Bill but had concerns that some of the proposals for children's hearings risked breaching children in conflict with the law's right to a fair trial. Crucially we raised concerns that significant parts of the drafted Bill fell outwith the scope of the UNCRC Act.

Building on our Housing Act amendment, our proposed amendments to this Bill demonstrated the extent to which legislation can be brought into scope of the UNCRC Act. While we were disappointed these opportunities to bring the Bill into UNCRC scope were not taken, our concerns were influential in debates and referenced by parliamentarians at key stages. We have pressed the Scottish Government to take steps in future to ensure Bills are drafted in a way which maximises what is in scope of the UNCRC Act.

The Education (Scotland) Bill was introduced in June 2024 to, among other measures, replace the Scottish Qualifications Authority with Qualifications Scotland, and to re-establish an independent His Majesty's Inspectorate of Education in Scotland (HMIE). We supported the general principles of the Bill at Stage 1, but noted it was not delivering the fundamental change young people want to see in education. Having provided multiple briefings and evidence since 2024, as the Bill made its way through Parliament this year, we called for significant amendments. We aimed to ensure that children's right to participate in decision-making in the new bodies created by the Bill was fully respected and enshrined in law. In June 2025, our Stage 3 briefing set out our position on amendments. Speaking at the debate, Martin Whitfield MSP highlighted children's views from our report 'This is our lives it matters a lot', showing the significant role we play in amplifying children's views and experiences in places of power and decision-making.

We also worked on a Bill that had particular relevance to the UNCRC Act. In April 2025, the Scottish Government introduced the Children (Withdrawal from Religious Education and Amendment of UNCRC Compatibility Duty) (Scotland) Bill. The second part of the Bill provided public authorities with a defence to acting incompatibly with the UNCRC requirements, if they were required to do so by an Act of the Scottish Parliament.

Working closely with civil society partners, we engaged with the Scottish Government and opposition MSPs and were successful in securing amendments to Part 2 of the Bill. These provided that where public authorities are of the view that they cannot exercise a function in compliance with the UNCRC Act as a result of provisions in existing legislation, they must notify our Office as well as the Scottish Government. This has a positive impact as it allows us a mechanism to identify and address potentially incompatible legislation. These notifications must be published via the Scottish Governments Children's Rights Scheme.

We also sought an amendment that would have allowed us and the Scottish Human Rights Commission to refer potentially incompatible legislation directly to the court. This would have promoted legal clarity and certainty, as well as offering significant savings to the public purse. However, the amendment was opposed by the Scottish Government and did not pass. Officials advised that if the Commissioner wishes to seek a determination on incompatible legislation, the appropriate legal route would be to judicially review the Scottish Ministers. This will be a more resource-intensive process for us and the Scottish Government, both in budget and staff time.

We have a significant role as an Independent Child Rights Institution, amplifying children's voices so they are heard by decision-makers in places of power. Staff supported Young Advisor Robert to take part in a three-day session at the United Nations in Geneva. Robert was one of just five children from around the world to address a working group on an Optional Protocol to the Convention on the Rights of the Child to free pre-primary education, and free secondary education. It was the first time the UN Human Rights Council had involved children in the treaty drafting process.

At the Palais des Nations, Robert talked about work the Commissioner and the Young Advisors have been doing on education in Scotland, and the barriers that some children face in accessing education. The children at the session met Farida Shaheed, Special Rapporteur on the Right to Education, to share their views and experiences. Both the Office and our Young Advisors contributed written submissions to the Special Rapporteur's call for views on curriculum, pedagogy, and assessment. In her report, she highlighted issues we had raised, including the stress caused by exams, which can result in children's disengagement in education. She strongly advocated for States to take a more holistic and flexible approach to education.

"Young people are here and they are talking truth to people in power without being intimidated. I've heard a lot of that over the last few days."
Farida Shaheed, UN Special Rapporteur

"It is fantastic that your organisation has brought Robert – having children speaking and being listened to is the only way we can understand the situation."
Chris Mburu, Senior Human Rights Advisor, Office of the High Commissioner for Human Rights

Objective 2.3 (EO1)

We supported our Young Advisors to work in collaboration with the European Network of Young Advisors (ENYA) on children's right to physical health.

We helped them gather information from children at our online assembly on International Day of Play and supported them to work with Fast Forward and Children's Health Scotland to develop proposals to combat drug-taking and vaping.

In July 2025, Young Advisors Rowan and Saif, both 16 at the time, worked with young people from all over Europe at the ENYA residential conference in Croatia. Rowan and Saif presented their findings and proposals from Scotland to the conference.

Young people from each country who took part had prepared recommendations to help improve the protection and promotion of children's right to physical health before the conference, and the young people finalised these calls in Croatia.

In September 2025, Saif travelled with the Commissioner's team to Bucharest, Romania, to share their findings at the European Network of Ombudspersons for Children's (ENOC) annual conference. This work directly informed a final report and position statement which can be used by the Commissioners as a strong advocacy tool in their own States.

"Before the start of the conference I was looking forward to the young people locking in, giving a brilliant presentation, and for the decision-makers in the room and across Europe to hear our voices."
Young Advisor Saif, 17

Objective 2.2, 2.3 (EO1, EO4) (CP)

The United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 granted us powers to intervene in legal proceedings and to bring legal cases in our own name.

It was the most significant change to our powers since the role of Commissioner was created. We continue to be determined to use these new, stronger legal powers to effect positive change at the cutting edge of the development of law and children's rights. To ensure effective delivery of our legal powers, we take 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 UNCRC 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.

It is useful to look at the progress in the 18 months that the Commissioner's litigation function has been operationalised. We have successfully delivered:

- the first criminal intervention in the High Court (reported in 2024-25, concluded in April 2026)
- the first civil intervention in the Court of Session
- the first two cases in the Commissioner's own name

In terms of impact, this has meant that:

- The High Court has determined that decisions to prosecute children must be tested against the UNCRC standards. And in particular the privacy rights of children must be secured at all stages of proceedings. This protects the scope of the UNCRC Act and the intent of the Scottish Parliament.
- The Court of Session has found that courts and public authorities must consider the best interests of the child in eviction proceedings.
- The Court of Session has issued a judgment which means the scope of the UNCRC Act is protected from an approach proposed by a public authority which would "deprive the 2024 Act of much of its meaningful content".
- The Scottish Government has agreed to publish rules for tribunals, ensuring that UNCRC issues can be raised and dealt with, promoting better access to rights and justice for thousands of children and young people.
- The Scottish Government has agreed to review the statutory Code of Practice issued under the Mental Health (Care and Treatment) (Scotland) Act 2003 to provide protection for children against unlawful and/or excessive use of restraints in mental health detention.

Our success has not been without challenge. For example, the cases we have engaged in have been more complex than anticipated and with higher stakes, and we have had to spend almost as much time defending the scope and application of the UNCRC Act as we have advancing rights protections for children. Noting the discrepancy in resources between the Office and public bodies, we began a legal function review. It considered, among other things, the benefits and limitations of outsourcing aspects of casework, and in-house and external resources and supports required including IT and technology. We have also faced challenges in recruiting suitably skilled and experienced solicitors to our vacant post. Despite this, we remain excited about using our new legal powers to advance children's rights.

LEGAL CASE STUDY

Access to justice and Tribunal Rules

This case improved children's access to justice by ensuring they can raise rights issues in Scottish tribunals and these can be intimated on the Commissioner. It affects potentially thousands of children every year.

In May 2025, the Commissioner raised a judicial review against Scottish Ministers for failure to make rules ensuring that UNCRC compatibility questions can be notified to the Commissioner in Scottish tribunals (including for example children's hearings, the Mental Health Tribunal and the ASN Tribunal).

The Commissioner was concerned that while procedural rules had been made for the Scottish courts in advance of the UNCRC Act coming into force, more than a year after its implementation, tribunals (which routinely consider children's rights issues on a day-to-day basis) had no procedural rules put in place. We considered that this was a breach of the Scottish Government's legal obligations, and was likely to impede the realisation of children's rights. For example, it seemed exceptionally unlikely that in the approximately 20,000 children's hearings held since incorporation, no UNCRC issues had been raised, but none had been intimated to us.

We raised the issue on several occasions at the Government's UNCRC Strategic Implementation Board (SIB) but were not provided with satisfactory responses. We therefore raised judicial review proceedings in summer 2025.

Raising the action prompted Scottish Government to commit to drafting and consulting on rules, and to a timetable being offered to do so. Rules were laid in the Parliament and came into force on 1 April 2026. That means children will now be able to raise UNCRC questions in all Scottish tribunals.

LEGAL CASE STUDY

Mental health restraint

This case will result in significantly improved legal protections for children in mental health settings in relation to restraint and seclusion.

We have long been concerned with the issue of restraint and seclusion of children, and twice wrote formally to Ministers (in 2023 and 2025) seeking a commitment to put in place a coherent statutory framework. None was provided.

Following reports aired in a BBC documentary on the mistreatment of children in Glasgow's Skye House unit in February 2025, we used FOIs to gather evidence on the number of restraints of children being recorded across Health Boards and whether policies had been updated since UNCRC Incorporation Scotland Act was in place. We worked with the Mental Welfare Commission to understand the concerns they had about restraint in children's mental health units following their inspections over the summer of 2025. Taken together, this provided a solid evidential basis for invoking the Commissioner's litigation powers. A letter before action was sent to the Minister for Social Care and Mental Wellbeing in September 2025, and in October 2025 the Government responded by accepting our demands and committing to:

- Revise the statutory Code of Practice issued under the 2003 Act to include human rights-based content on restraint and seclusion
- Put in place mandatory recording and reporting of incidents
- Designate and resource the Mental Welfare Commission as the appropriate monitoring authority

We welcomed the swift and constructive response from Scottish Government. These commitments, along with a realistic timescale for delivering them, allowed the Commissioner to decide not to lodge the petition for judicial review. For more on our work on restraint, see Page 37.



LEGAL CASE STUDY

Interpretation of the UNCRC Act and children's rights in eviction proceedings

This case ensured that children, and those representing them, can continue to use the UNCRC Act to challenge rights breaches and seek remedies. It also made clear that children's best interests must be a primary consideration in eviction proceedings.

The case focused on the proposed eviction of a family of travelling showpeople by Glasgow City Council. The family were represented by JustRight Scotland. The defenders included a child (also separately represented by JustRight) which meant that a range of UNCRC issues were raised before the court.

The Commissioner's intervention in the proceedings began in October 2024 and focused on:

- Protecting the UNCRC Act from an approach to interpretation advanced by the council that would have meant virtually none of the functions of public authorities such as councils or Health Boards could be challenged against the UNCRC standards. In the court's words this approach, if accepted, would "deprive the 2024 Act of much of its meaningful content".

- Ensuring that children's best interests must be considered by both the public authority and the court in eviction proceedings.

This was consistent with the Commissioner's strategic approach to using her litigation powers, focusing on defending the scope and application of the Act, and advancing rights.

In a judgment published in March 2026, the court accepted the arguments made by the Commissioner on these two important points. The case is currently being appealed by Glasgow City Council and we remain involved, seeking to safeguard the interpretation of the Act that we consider the Parliament intended.

Objective 2.1 (EO1), 2.3 (CP)

We have been investigating Police Scotland's use of force against children. Scottish Police Authority (SPA) data (2025) showed that children in Scotland are more than twice as likely to experience use of force by the police than adults. We expected to be able to report on this investigation in this reporting year, however due to delays in information-gathering and focus on litigation with reduced in-house capacity we will be publishing our report in Autumn 2026.

We have worked on youth footballers' rights over the terms of all four Commissioners due to our concerns that they are subject to economic exploitation. Last year we reported on our work with campaigning organisation RealGrassroots to file complaints with the Competition and Markets Authority (CMA) challenging the SFA and SPFL rules that restrict youth players' freedom to move between club academies. Although the CMA made the decision not to investigate due to resources, we continued to pursue the issues for children. We were pleased that Scottish Labour leader, Anas Sarwar, wrote to the CMA in April 2025 urging them to investigate.

We gave evidence to the Health, Social Care and Sport Committee as they scrutinised 'Welfare and sustainability in Scottish Youth Football' and at the second evidence session in September 2025, the SPFL and the SFA outlined several concessions they had made (or intended to make) regarding the unfair treatment of child footballers in the Club Academy Scotland system.

We published a report into the views of children and young people in secure accommodation, based on visits conducted in the previous year. This informed both our work with Scottish Government on the future of secure care and the visit to Scotland of the Council of Europe Committee for the Prevention of Torture.



Objective 2.1 (EO4)

We continued to support the conduct of the UK Covid Inquiry. We submitted a written witness statement in July 2025, and in October, the Commissioner gave evidence as part of the Committee's Module 8 process.

The Commissioner outlined why children's rights impact assessments (CRIA) are critical to understand how law, policy, and practice affect rights. She highlighted that her Office had identified that CRIAs were done too late in the process so they weren't fully informing the decisions that were made. Focusing on the impact on children's education rights, the Commissioner urged decision-makers to meaningfully include children in "participatory structures" now at a local, regional and national level to ensure that they are in place for any future national emergencies or pandemics.

Our work on the Covid Inquiry is an example of how important it is for the Commissioner's Office to be dynamic enough to be able to take on pieces of unplanned work to external timescales. The Covid Inquiry Module 8 is still active, the final report and recommendations are still to be concluded and reported.

Objective 2.2, 2.3, 2.4 (EO1)

We have outlined our legal work on restraint on Page 34. This year the Commissioner also celebrated the Scottish Parliament passing the Restraint and Seclusion in Schools (Scotland) Bill and commended Daniel Johnson MSP in bringing forward this law. This legislation introduced statutory guidance in the use of restraint in education settings. Our work was referenced multiple times by parliamentarians in debates of the proposed Bill, such as Miles Briggs MSP: "It is without doubt that it is only thanks to organisations such as the Children and Young People's Commissioner Scotland and individuals such as Beth Morrison and Kate Sanger that we will see this Bill become law."



IMPACT EXAMPLE

Address discrimination through our activity on priority issues

We commissioned charity Who Cares? Scotland to look at the barriers care experienced children face in education.

The report – "Exclusion labelled as Support": Care experienced children in Scotland's education system – followed the Commissioner's wide-ranging report into education in March 2025.

We worked with Who Cares? Scotland to look specifically at care experienced children – those who are or have been in care such as children's homes, foster care, or who are looked after by relatives or at home with social work involvement – as there has been a gap in evidence for this group.

Evidence was drawn from various sources including Who Cares? Scotland's database of issues raised by children and young people seeking advocacy. The evidence included testimony from 200 young members of Who Cares? Scotland at participation events, and through small bespoke group sessions, and 1:1s with members.

The report revealed education is one of the top three issues for young people requesting advocacy from Who Cares? Scotland. Within education, the most common subject raised is 'support in school'.

Despite the Scottish Government's pledges to keep The Promise for care experienced children, the report showed:

- care experienced children and young people are over-represented in rates of exclusions and are often subject to part-time timetables limiting their access to education;

- support services for care experienced children and young people in education are not consistently available or meeting their needs.

Commissioner Nicola Killean said: "This report shows that despite some examples of good practice, care experienced children and young people's right to education is often not being met. They are more often excluded from school than other children and are often given part-time timetables that they do not want. In some cases, a child can be on a timetable for as little as 30 minutes or one hour a week, even if they want to be in school for longer.

"It is important that we actively seek to include the views of children whose rights are most at risk as their voices can often be lost."

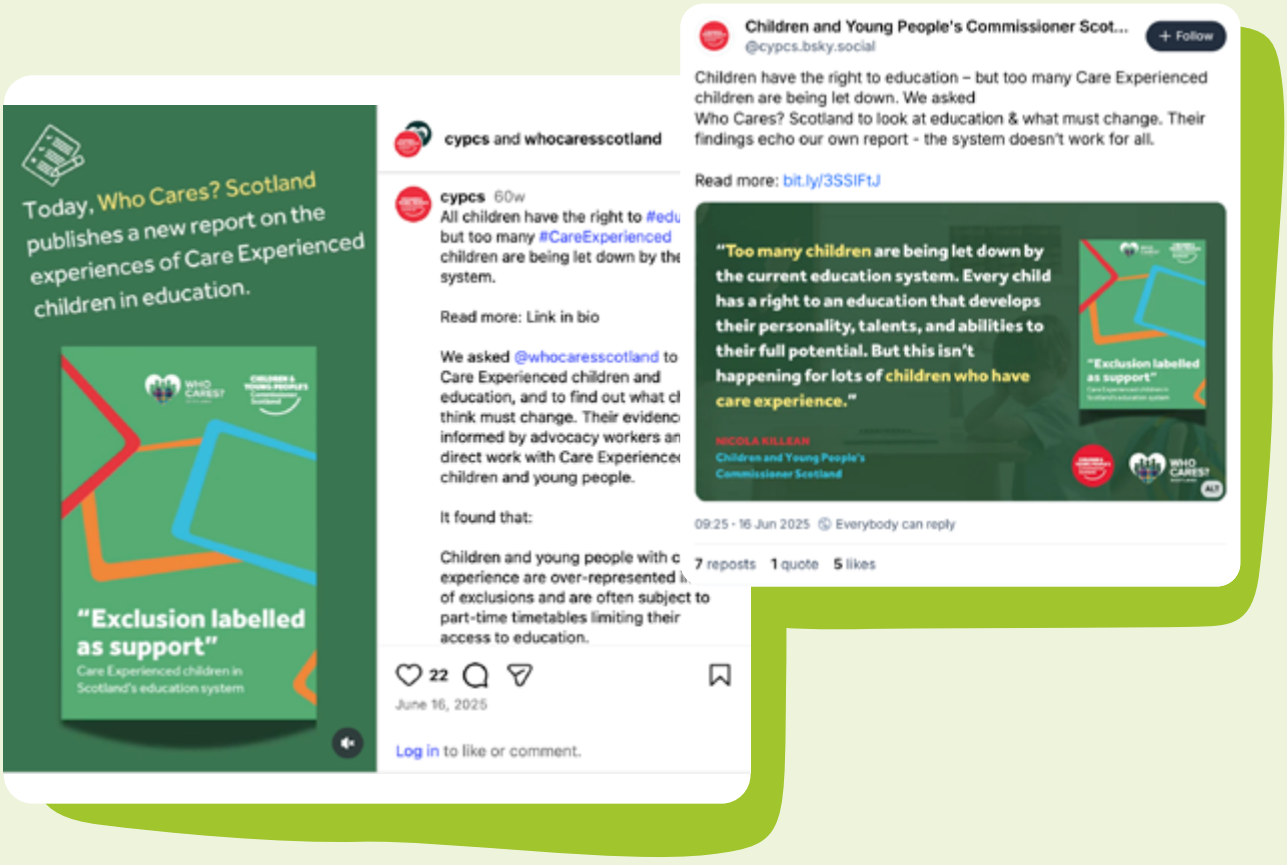
The report received widespread media coverage and the Commissioner raised awareness of the issues and recommendations in print and on broadcast news. We raised the issues to the Scottish Government in writing and in meetings with the Cabinet Secretary for Education and Skills, and we continue to call for increased scrutiny and monitoring of informal exclusions and part-time timetables.

Objectives: 2.1, 2.3, 2.4, 1.1, 1.2, 1.3, 1.4, 3.1 EO1, EO4, CP

Statutory functions delivered: Promote awareness and understanding of children's rights; 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.

Strategic priority work: Education, discrimination

Impact: Significantly increased awareness of the issues raised. The report widely covered by broadcast and print media, is used by the Office to advocate directly with Scottish Government, and was welcomed by the children's sector.



Strategic Aim 3: Promote

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 3.2, 3.4 (EO1, EO2)

We have promoted rights to thousands of primary-aged children through two online assemblies this year. Working in partnership with e-Sgoil, the Commissioner and Young Advisors marked the right to play and the right to be listened to in informative, inclusive, and interactive ways. As part of our commitments within our BSL Plan 2024-30, we have committed budget and time resource to ensuring that our assemblies are accessible to young BSL users.

In June 2025, the Commissioner and Young Advisor Elsie, 14, hosted an assembly on International Day of Play. Children shared their experiences about play and exercise at school to help inform the Commissioner's Young Advisors' international work on the right to physical health. We created resources, including activities and films for the assemblies with children. For this assembly we worked over several sessions with Deaf children from Windsor Park School in Falkirk to explore their right to play in a film.

On 20 November 2025, we marked World Children's Day with an assembly on the theme of "the power of listening to children". This was hosted by the Commissioner and Young Advisor Niamh, 16. We supported Young Advisor Raima, 16, to make a video explaining rights and the UNCRC to children, and we worked with Solar Bear, a Deaf theatre company to lead a body percussion session – the emphasis on being able to be heard in inclusive ways.

Children also gave their views on how much they are listened to in school – information which directly informed the Shoogle Lab session with education leaders.

We will continue to invest resources and staff capacity in creating the assemblies as they both raise awareness and understanding of rights and give children opportunities to inform the Commissioner's work priorities.

Objective 3.1, 3.3, 2.4 (EO2, EO3, EO4)

In our 2024 education report we committed to work with groups of children and young people in alternative forms of education and/or attending school part-time. We focused one of our targeted engagement projects on exploring their experiences to help shape education reform. From August 2025, we worked with three different groups. We supported each group to safely explore their experiences and make creative films which protected their anonymity. We worked with:

- a group using specialist service as they can't attend school for a prolonged period due to physical or mental health
- a group who are at risk of exclusion from mainstream education, or who may find school a challenge
- a group who have long-term health conditions

The films and complementary resource are a means of influencing duty-bearers within education. They help decision-makers understand the challenges that children who are seldom heard can face, what more can be done to support them, and how to engage more children in education decision-making long-term.



IMPACT EXAMPLE

Commit to continuous improvement in making our communications accessible and inclusive

BSL is the primary language for many children and young people in Scotland and it is crucial that children and young people are supported to access the language of their choice at any age.

Our BSL Plan 2024-30 sets out the actions we will take to promote and protect the rights of young BSL users, and how we will involve young BSL users in our work.

This reporting year, we have done this in many meaningful ways. The Commissioner hosts online assemblies on different rights issues for primary-aged children and we provide BSL interpretation at these as standard. We invest in producing adverts and communications promoting the assembly in BSL, and work with BDA Scotland to support young presenters. We directly contact Deaf Units and organisations to encourage them to support children to attend. We asked for feedback from young BSL users and their teachers and as a result also have BSL in-vision on all film content, as well as subtitles. At our assembly to mark World Children's Day we worked with Solar Bear, Scotland's Deaf Youth Theatre, who made a body percussion video for the assembly, created and presented by Evie, a Deaf musician.

As part of our commitment to producing accessible communications, we are able to create BSL versions of some reports, and we have expanded our BSL videos on our website. Unfortunately, although we have committed investment to our aim to continuous improvement, the costs for BSL in-vision are currently prohibitive for this to be achieved for all reports and communications.

We have developed our relationship with Windsor Park School in Falkirk, meeting young Deaf people over varied sessions, including to talk about their experiences of education. This is an ongoing relationship, and we will continue to collaborate with the group, as well as others to ensure we involve Deaf children and young people in our work.

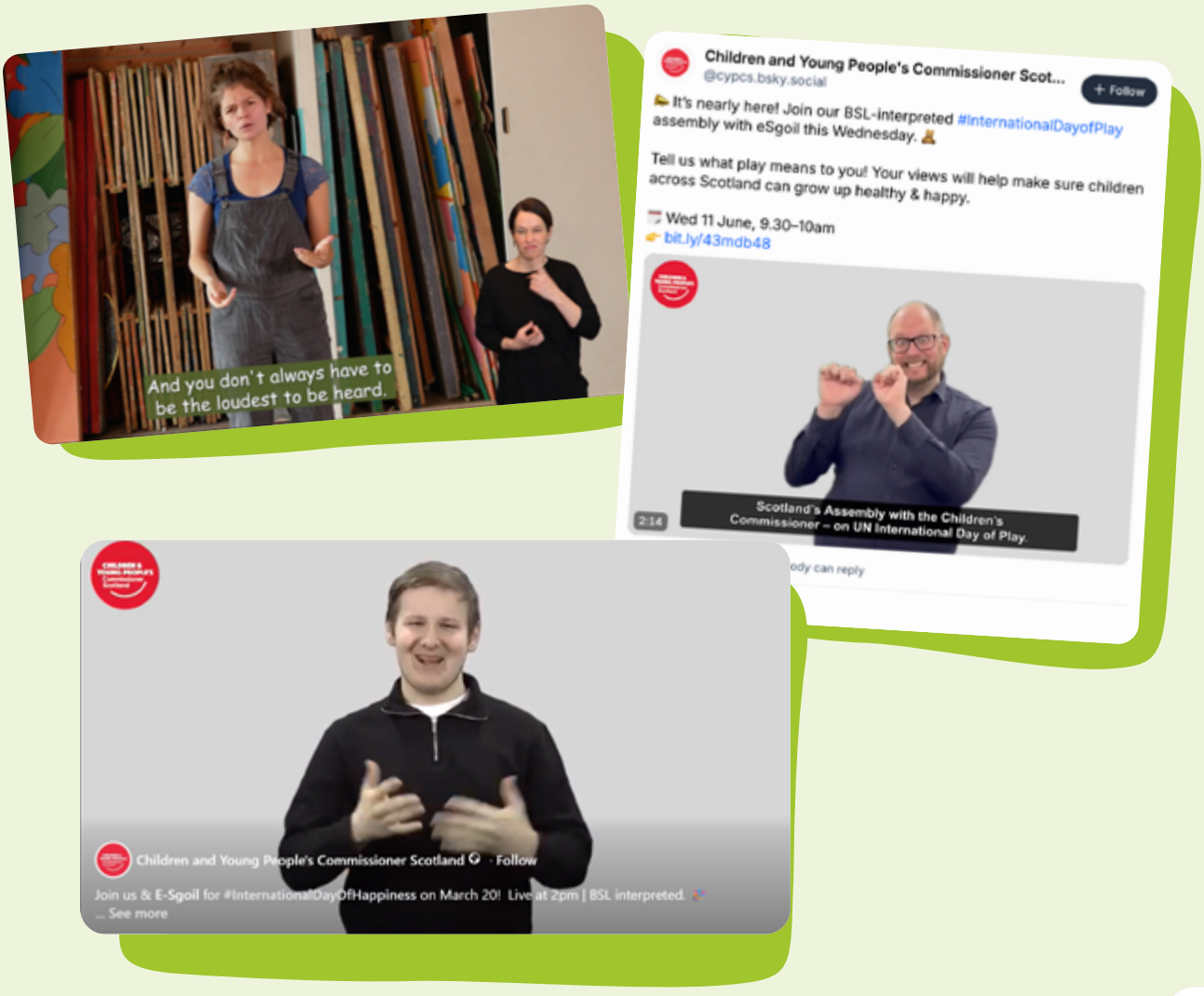
As part of our effort to improvements and innovation we joined the national BSL network group for public listed authorities, and a Parliamentary Commissioners' BSL group where we share information and good practice.

Objectives: 2.3, 2.4, 3.2, 3.3, 3.4 (EO1, EO2, EO3)

Statutory functions delivered: Promote awareness and understanding of children's rights; involve children and young people in the Office's work.

Strategic priority work: Education, discrimination

Evidence of impact: Recognised as a good practice example by BDA Scotland in their parliamentary evidence on the BSL (Scotland) Act 2015 Inquiry. Expanded knowledge of other public authorities by presenting our work on BSL. Our relationship with Windsor Park led to us supporting a Deaf young person to join our Young Advisors Group.



The year ahead

As we reach the halfway point in our Strategic Plan, we are proud of the work we have delivered. We look forward to another rewarding year, with children at the heart of our work.

We will:

- Develop and action our Delivery Plan for 2026-28.
- Continue to use our expertise to support the new Scottish Parliament to fulfil its role as a human rights guarantor.
- Protect children's rights by reviewing law, policy, and practice, by giving evidence, responding to consultations, and producing briefings on rights impacts of proposed legislation.
- Scrutinise both the Scottish and UK governments on new and existing legal and policy proposals.
- Keep under review that expected increases in legal cases will have potentially significant resource impacts for the Office.
- Seek to recruit a solicitor into a vacant post within our legal team.
- Continue to use our legal powers to drive improvements in children's rights.
- Publish our investigation into police use of force.
- Continue our Shoogle Lab series which focuses on children's rights to participation in education to press education bodies for improvements.
- Continue to push for greater focus from the Scottish Government on additional support needs and education reform.
- Plan action research with children and young people, particularly those living in rural areas, related to child poverty.
- Scope and begin a focused piece of work on mental health based on children and young people's concerns.
- Continue a meaningful programme of participation, paying particular attention to children who are seldom heard.
- Build on links to care experienced groups.
- Continue to work alongside our Young Advisors to promote and protect children's rights, as well as working with children and young people – including those further from their rights, in their own communities across Scotland.

Compliance

Whistleblowing

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.

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 people reporting to the whistleblowing advice line run by Protect.

Our approach to whistleblowing disclosures is informed by our role and by the Commissioner's statutory powers as set out in the 2003 Act. The range of responses open to the Commissioner is the same as with any other enquiry we receive, and we use 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 2025-26, we received four reports (2024-25:three). This year, the reports all related to concerns about child protection and safeguarding, including in a school and in civil society organisations. The Commissioner made child protection referrals where appropriate, and signposted to bodies with specific investigative and scrutiny remits, as her own investigative powers could not be used due to statutory prohibitions.

British Sign Language (BSL) Act

The BSL (Scotland) Act 2015 legally requires specific public bodies to publish individual BSL plans. BSL is the primary language for many children and young people in Scotland and it is crucial that children and young people are supported to access the language of their choice at any age.

Our BSL Plan 2024-30 sets out:

- the actions we will take to promote and protect the rights of young BSL users
- how we will involve young BSL users in our work

We have progressed our plan this year across our statutory functions and against our three strategic aims. We have submitted evidence to parliament, improved access for young BSL users to our national online events, and have increased our range of BSL resources. There is detail on our delivery of this plan in this report.

Our team

Employee information

As of 31 March 2026, there were 17 permanent employee posts (excluding the Commissioner), with one post vacant. Of the 16 permanent staff, the average age 43, three male and 13 female.

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 employees' rights under data protection legislation. We are not required to publish gender pay gap information.

Training

We remain committed to providing staff with relevant training and development opportunities. In addition to our mandatory training offer which includes courses such as emergency first aid at work, child protection and safeguarding, and IT, and role-specific mandatory training, we also delivered continuing professional development courses. We supported a member of the team to complete a Modern Apprenticeship in Paralegal Practice to support our legal work and the Corporate Services team undertook project management training.

Additional all-staff training delivered in 2025-26:

- procurement
- equality and diversity training
- cyber security
- GDPR
- fire safety
- conflict resolution

We support hybrid working using online tools which benefits organisational efficiency, environmental impact and employee satisfaction.

Governance

Shared services

Our office is co-located in Edinburgh with other Scottish Parliamentary Corporate Bodies – Scottish Public Services Ombudsman (SPSO), Scottish Human Rights Commission (SHRC), Scottish Biometrics Commissioner (SBC), and Patient Safety Commissioner (PSC). We share building services including facilities, post, phone lines, security management, safety, spaces for larger meetings, and a kitchen area.

We make efficiencies through joint contracts such as payroll, accounting, printing and shared training opportunities.

We continue to be active in the Shared Service Network Group to work closely with other relevant bodies to develop and share good practice. We look for opportunities for joint working where this an efficient and appropriate approach.

Anti-corruption and anti-bribery

The Commissioner and the 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.

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 and in the last year we researched and subscribed to a Cycle to Work scheme, which will be introduced to staff in 2026-27.

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 Scottish Public Services Ombudsman (SPSO) is the leaseholder at Bridgeside House and has published a Climate Change, Environment and Sustainability Strategy 2024-27. Further details of carbon emission reductions and the actions being taken to reduce emissions are in the Climate Change Duties Reports.

The carbon emission factors for 2025-26 have not yet been published so the below table, inclusive of all five organisations at Bridgeside House (including Patient Safety Commissioner from January 2025), may be subject to change.

Emission source	% change 2024-25 to 2025-26	2025-26 emissions (tCO2e)	2024-25 emissions (tCO2e)
Gas	12%	23.72	21.12
Electricity	-6%	19.91	21.10
Waste & water	0%	0.10	0.10
TOTAL	**3%**	**43.73**	**42.32**

Since 2020-21 emissions had been decreasing year on year, but 2025-26 emissions are expected to show a slight increase (3%) on last year due to issues with heat pumps over the winter months. The heat pumps are now fixed, and emissions are expected to reduce again next year.

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Finance

Funding

The Commissioner is funded through the Scottish Parliamentary Corporate Body (SPCB). The Scottish Parliament allocated a budget of £1,763k in 2025-26, including capital expenditure. £100k of budget was surrendered during the year. This comprised salary savings as we were unable to successfully recruit a Legal Officer to fill a vacancy gap, as well as a reduction in project work from capacity constraints. This gave a revised budget for 2025-26 of £1,663k. The Commissioner drew down £1,662k (2024-25: £1,678k).

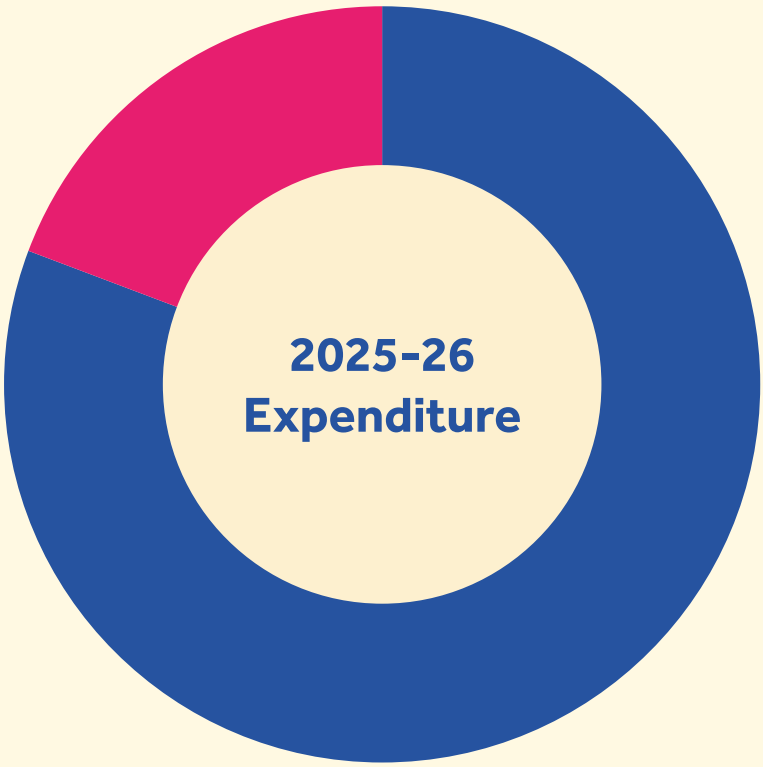
Performance against budget

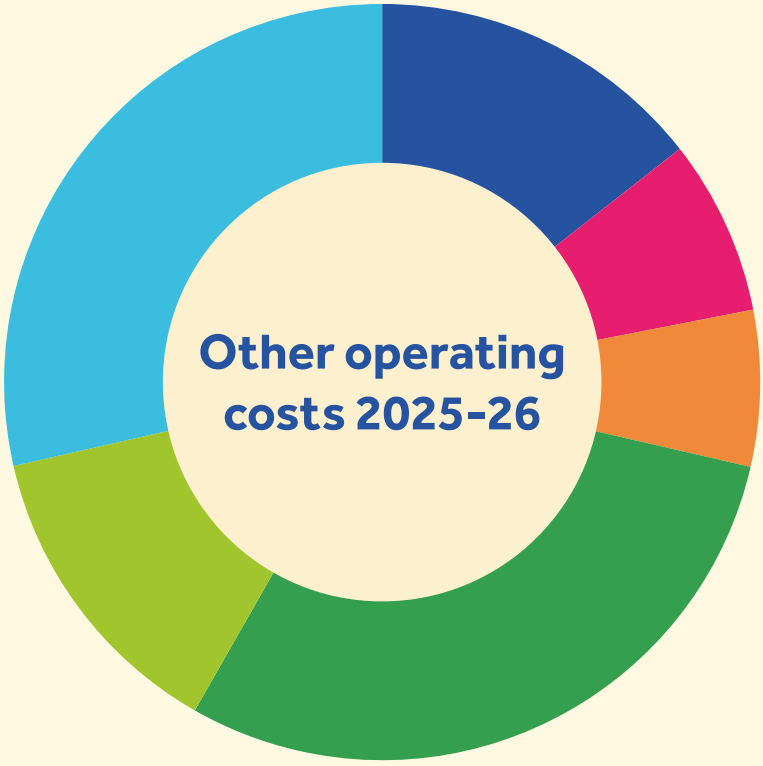
The annual accounts are prepared on an accruals basis, meaning that expenses are recognised in the year in which they were incurred rather than when the cash payment is made. On this basis, the Commissioner's net expenditure on operating activities for the year ended 31 March 2026 totalled £1,656k (2024-25: £1,690k).

This was split: staff salary costs £1,329k (2024-25: £1,295k), other operating costs £317k (2024-25; £383k) and depreciation £10k (2024-25: £12k).

To compare performance to the budget allocated, depreciation is excluded as this is not budgeted. New capital expenditure is included as this is allocated in the budget. Capital expenditure on IT equipment was £7k in 2025-26 (2024-25: £7k) and is detailed in note 4 to the Accounts.

Total expenditure on an accruals basis, including capital expenditure, calculates as £1,653k (2024-25: £1,685k). The split is detailed in the pie charts and table below.


2025-26
Expenditure
Staff salary costs
Operating costs


Other operating
costs 2025-26
General office running costs
Staff recruitment & training
Travel expenses
Promotion & participation
IT & website
Professional fees (inc legal)

	2025 – 26 Budget £'000	2025 – 26 Expenditure £'000	Variance to Budget £'000	2024 – 25 Expenditure £'000	Variance to 2024 – 25 £'000
Staff salary costs	1,329	1,329	0	1,295	34
Travel expenses	22	21	(1)	12	9
Staff recruitment & training	28	24	(4)	10	14
Professional fees (inc. Legal)	92	91	(1)	173	(82)
IT support & website	41	42	1	43	(1)
Promotion and participation (inc. strategy)	97	94	(3)	95	(1)
Running costs	46	45	(1)	50	(5)
Capital costs	8	7	(1)	7	0
Total expenditure	**1,663**	**1,653**	**(10)**	**1,685**	**(32)**

Expenditure was largely re-aligned to budget after funds were surrendered due to the recruitment gap and capacity constraints. Despite the recruitment gap, there was a £34k increase in staff salary costs in 2025-26. There had also been a recruitment gap in 2024-25 so the increase is mostly due to the uplift in employer's National Insurance and the annual pay award and progression.

Professional and legal fees were significantly reduced in 2025-26 as there was no requirement to outsource additional HR support.

There were increased costs in recruitment to try to fill the vacancy gap, staff training to invest in the existing workforce, and travel due to international participation with Young Advisors.

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 2025-26 was 95% (2024-25: 93%), and 31% were paid within ten days (2024-25: 30%).

Nicola Killean
Children and Young People's Commissioner Scotland

Accountability Report and Financial Statements

In this section we set out the following:

- Governance report
- Renumeration and staff report
- Independent auditor's report
- Financial statements and notes



Governance report

Commissioner's report

Office holder:	**The Children and Young People's Commissioner Scotland**
Commissioner:	**Nicola Killean**
Term began:	**16 August 2023**
Term ends:	**16 August 2029**

Senior Management Team

The Commissioner leads a Senior Management Team which oversees the operation and development of the Office. During 2025-26, this comprised:

Name	Position
Nick Hobbs	Head of Legal
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 provides assurance and advice to the Commissioner and her Senior Management Team on corporate governance, internal control, management of risk, financial management and internal and external audit. Members of the AAB met twice in 2025-26 to consider audit matters and advise on strategic processes for corporate governance, risk and financial controls and procedures.

Members of the Commissioner's AAB are drawn from the AAB of the Scottish Parliamentary Corporate Body (SPCB). During 2025-26, the Commissioner was assisted by Steve Renwick, David Watt and Joe Al-Gharabally. Joe Al-Gharabally was introduced to the AAB in October 2025 and replaced David Watt as Chair in November 2025.

The Office appreciates the advice it receives from the AAB, both through formal mechanisms and through ad hoc coaching and improvement work.

Register of interests

The Commissioner maintains a confidential register of interests. During 2025-26 one interest was assessed as significant and mitigations agreed. The office continues to review any risks and mitigations formally in confidence at Governance Meetings (2024-25: one).

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.

Freedom of information requests

Type	2025-26	2024-25	2023-24	2022-23	2021-22
Requests received	12	10	12	11	14
Requests handled	11	11	11	14	11
Requests handled within 20 working days	11	11	10	14	10
Average response rate in days	15	14	16	15	17
Review requests received	1	0	0	2	0
Review requests handled	1	0	0	2	2
Appeals to Scottish Information Commissioner	0	0	0	0	1

We responded to 11 freedom of information requests in 2025-26 (2024-25: 10). We responded to the 11 requests within the required 20 working days, with an average response rate of 15 working days (2024-25: 14). There was one request for an internal review. There were four 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, 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 in 2024-25 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 2025-26 there were no data breach incidents (2024-25: two, which were not of a serious nature and therefore not reportable to the ICO).

Audit and risk management

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 five-year period from 2022-23 to 2026-27.

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. As detailed on Page 25, in 2025-26 we completed two internal audits. One on HR Performance focused on reviewing our processes for staff support and performance management. This received a 'substantial level of assurance' which noted a number of good practice points. We are implementing one medium and one low grade recommendation for improvement. The second was on cyber security, where we achieved the highest score of 'strong' with several good practice points highlighted.

Auditors' fees

External auditors' remuneration for the year was £25,380 (2024-25: £24,330, an increase of 4.3%). Internal auditors' remuneration for the year was £4,032, unchanged on 2024-25. Neither external nor internal audit received any fees in relation to non-audit work.

Disclosure of information to auditors

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:

- observe the Accounts Direction issued by Scottish Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- make judgements and estimates on a reasonable basis.
- state whether applicable accounting standards have been followed and disclose and explain any material departures in the financial statements.
- 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. 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 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 2025 to 31 March 2026. The governance framework has been in place for the financial year ended 31 March 2026 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 is responsible for the running of the organisation and its corporate governance as de-facto Chief Executive Officer. The SMT consists of the Head of Legal, the Head of Strategy, the Head of Communications, and the Head of Corporate Services, who formally meet once a month.

The Commissioner and the SMT work to ensure 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 quarterly, comprising the Commissioner and the SMT. It is one of the ways in which it reviews its controls, ensures risk management is appropriate and monitors performance against the Strategic Plan. This review is informed by:

- The work of the Advisory Audit Board (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 SMT.

Decisions at both SMT meetings and of the Governance Group are recorded and made public. These can be found on our website.

The Commissioner also meets with a representative of the SPCB where governance is discussed, has an annual scrutiny session with the SPCB Members, and undertakes an annual evaluation by an independent advisor appointed by the SPCB.

Risks and uncertainties

Risk is managed actively through a risk management policy that sets out the approach to risk management for the delivery of strategic and operational objectives.

The organisational risk register and risk management policy is developed by the Head of Corporate Services in conjunction with the Commissioner, AAB and maintained by SMT. However, all staff are responsible for flagging risks related to their areas of responsibility for inclusion on risk registers whether the organisational risk register or those held for other reasons such as projects.

The organisational risk register identifies the key risks facing the organisation; addressing the areas of reputation and credibility, operational delivery, governance, resources and external impact. We use this mechanism to analyse the likelihood and impact of the risks and capture the controls in place to mitigate the risk. The risk register is reviewed by the AAB.

SMT will ensure that the risk register is reviewed quarterly and that their teams have appropriate recording mechanisms for both team risks and for projects.

The Commissioner will then review the risk register within each quarterly Governance meeting. SMT will ensure identified risks to the Office's operations and activities are included on the register and that appropriate updates are obtained and recorded from the risk owners.

The most significant risks are linked – that of failing to meet all the strategic plan's objectives due to unforeseen events in children's rights, and increasing needs of children and young people within restricted capacity of the organisation. The nature of these risks is impacted by the limited control the office has on staffing numbers and external political or global events that affect children's rights. However, these are monitored – the Delivery Plan is reviewed at each Governance meeting, with projects progressing or delayed to match the available capacity at that time.

The risk status around loss of key staff has been raised across the year, with additional mitigations agreed at recent Governance meetings. As understanding of our new legal powers has developed, mitigations in relation to this have adapted and been included under this risk. Despite the risks identified, the Commissioner is content that significant progress has been made across the strategic plan objectives and is grateful to the team for their continued dedication.

The key risks managed in 2025-26 are covered within this report's Performance Overview and included in Performance Analysis.

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.

The mechanisms to ensure finances are operated effectively, efficiently, and economically is ensured through a procurement policy accompanied by the 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.

Throughout the year, SMT review spend against budget and raise any unforeseen variances with the Accountable Officer. This resulted in the decision to surrender £100k of budget during 2025-26, as detailed within the Performance Analysis.

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. The 35-hour working week proposals were prioritised for staff engagement and consultation in this reporting period.

Employee survey

The Commissioner would normally undertake an annual staff survey, however this year decided to focus on progressing actions from the 2024-25 survey. This included dedicated time to management and staff discussion focused on proposals for the 35-hour working week. Staff were issued with an outline of the proposals, an FAQs document, and asked to explore the proposals with their managers, identifying any benefits, concerns, and ways of working to enable implementation. This was a successful investment in staff engagement and the 35-hour working week was adopted in March 2026.

There will be an annual staff survey in 2026-27.

Remuneration and staff report

Remuneration policy

The Commissioner is a Crown appointment following nomination by Scottish Parliament. Appointments are for a fixed term of six years, and Nicola Killean began her post on 16 August 2023.

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 Scottish Parliamentary Corporate Body (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, subject to affordability, 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 2026.

Information relating to staff costs, single figure of remuneration, pensions tables, fair pay disclosures, and exit payments are subject to external audit.

Breakdown of staff costs (audited)

	Commissioner	Permanent Staff	Totals	
	2026	2026	2026	2025
	£'000	£'000	£'000	£'000
Salaries/wages	105	828	933	929
Social security costs	15	112	127	105
Pension costs	30	239	269	261
Total	150	1,179	1,329	1,295
FTE	1	15.0	16.0	16.2

Remuneration of senior staff (audited)

Name and title	Salary: Full year equivalent		Pension benefit accrued during the year		Total	
	2025-26 £'000	2024-25 £'000	2025-26 £'000	2024-25* £'000	2025-26 £'000	2024-25 £'000
Nicola Killean, Children and Young People's Commissioner Scotland	105-110	95-100	41	39	145-150	130-135
Nicola Vallance-Ross, Head of Corporate Services	65-70	65-70	27	26	90-95	90-95
Ezmie McCutcheon, Head of Communications	65-70	65-70	27	26	90-95	90-95
Gina Wilson, Head of Strategy	65-70	65-70	27	26	90-95	90-95
Nick Hobbs, Head of Legal	65-70	65-70	27	26	90-95	90-95

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.

Accrued pension benefits included in this table 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 from 1 April 2015 to 31 March 2022.

* The pension scheme administrator transitioned on the 1 December 2025 to Capita from MyCSP. There is an adjustment for prior year pension benefit accrued as the figures quoted

last year were overstated. The stance by the new pension administrator to correct and present accurate figures is agreed with both Cabinet Office and National Audit Office.

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 the Civil Service Pension Scheme on behalf of the Cabinet Office.

Fair pay disclosure (audited)

	2025-26	2024-25
Staff remuneration	£34,066 – £105,067	£32,818 – £95,453
Commissioner remuneration	£105,000-£110,000	£95,000-£100,000
25th percentile remuneration	£54,166	£52,183
25th percentile pay ratio	1.9:1	1.8:1
Median remuneration	£54,166	£52,183
Median pay ratio	1.9:1	1.8:1
75th percentile remuneration	£68,301	£65,800
75th percentile pay ratio	1.5:1	1.5:1
Commissioner remuneration	£105,067	£95,453
Commissioner remuneration – % change on prior year	10%	16%
Average staff remuneration	£54,887	£52,343
Average staff remuneration – % change on prior year	5%	3%

A small increase in pay ratios at the median pay and 25th and 75th percentiles is attributable to a larger increase in the Commissioner salary compared to staff. Commissioner remuneration is determined by yearly incremental increases and is 10% increased in 2025-26 due to progression through the pay scales. On average, staff members received a smaller increase of 5%, as most were already at the top of the pay scale for their grade.

No reward packages are paid to staff.

Pension benefits (audited)

Name and Title	Real increase in pension at pension age £'000	Total accrued pension at pension age as at 31 Mar 2026 £'000	CETV at 31-Mar 2026 £'000	CETV at 31 Mar 2025 * £'000	Real increase in CETV as funded by employer £'000
Nicola Killean, Children and Young People's Commissioner Scotland	0-2.5	5-10	77	45	23
Nicola Vallance-Ross, Head of Corporate Services	0-2.5	10-15	132	110	14
Ezmie McCutcheon, Head of Communications	0-2.5	20-25	318	289	15
Gina Wilson, Head of Strategy	0-2.5	5-10	112	90	15
Nick Hobbs, Head of Legal	0-2.5	10-15	177	151	15

Cash Equivalent Transfer Values

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying 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 taken.

* The pension scheme administrator transitioned on the 1st December 2025 to Capita from MyCSP. There is an adjustment for prior year comparison as the figures quoted last year were overstated. The stance by the new pension administrator to correct and present accurate figures is agreed with both Cabinet Office and National Audit Office

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include 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.

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 the Civil Service Pension Scheme on behalf of the Cabinet Office.

Off-payroll appointments

The Commissioner engaged with one new contractor during the year ended March 2026 to provide participation consultancy in support of our child-friendly collaborative spaces project. The cost of this in 2025/26 was £6k, allocated to the Strategy (promotion & participation) budget. This appointment is contracted to continue into 2026-27.

	2026 No. of Engagements	2025 No. of Engagements
Existing engagements as of 31st March	1	0
Engagements during the year ended 31st March	1	2
Of which:		
Not subject to off-payroll legislation	0	0
Subject to off-payroll legislation and out-of-scope of IR35	1	2

Exit payments (audited)

In the financial reporting year 2025-26, there were no settlement payments (2024-25: one payment in the cost band of £10,000-£20,000).

Staff report

Since 2024-25, the Office has budgeted for a total headcount of 17 employees, excluding the Commissioner. Due to a vacant post carried over from 2024-25, the total headcount remained at 16 on 31 March 2026.

There was a slight decrease in the average full time equivalent staffing during 2025-26 as a vacancy existed for the full year and a member of staff reduced to part-time for a temporary period.

In the reporting period no temporary staff were employed.

Staff report (excluding the Commissioner*)	**31st March 2026**			**31st March 2025**		
Permanent FTE	**Female**	**Male**	**Total**	**Female**	**Male**	**Total**
Full-time senior managers (Grade 5)	3	1	4	3	1	4
Full-time employees (Grades 2-4)	8	1	9	8	1	9
Part-time employees (Grades 2-4)	2	1	3	2	1	3
Total headcount	**13**	**3**	**16**	**13**	**3**	**16**
Total FTE (average for the period)	**12.4**	**2.6**	**15.0**	**12.6**	**2.6**	**15.2**

* The Commissioner is employed by SPCB and therefore not a member of staff

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

Average sickness absence

In 2025-26 the average sickness absence per person was 11.6 days. This was a decrease from 17.3 days in 2024-25. There were three long-term absences in 2025-26 (2024-25: four).

Employee sickness absence	2025-26	2024-25
Average headcount	16	16.2
Absence days for year	186	280
Average days per employee	11.6	17.3
Number of long-term absences > 10 days	3	4
Absence days excluding long-term absence	71	60
Average days per employee excluding long-term absence	4.4	3.7
% staff with a period of absence	81%	86%

Staff turnover

Staff turnover in reporting year 2025-26 was 0% (2024-25: 6%). No members of staff left in 2025-26 (one in 2024-25).

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.

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.

As part of the recruitment process, 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 2024. Details of the resource accounts of the Cabinet Office: Civil Superannuation can be found at www.civilservice.gov.uk/pensions. For the purposes of this Statement of Account, it is therefore accounted for on the same basis as a defined contribution scheme.

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

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the annual report and accounts of Children and Young People's Commissioner Scotland for the year ended 31 March 2026 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 2025/26 Government Financial Reporting Manual (the 2025/26 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 2026 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 2025/26 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
Audit Scotland
4th Floor South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Financial statements

Statement of comprehensive net expenditure for the year ended 31 March 2026

	Notes	2026 £'000	2025 £'000
Operating costs			
Staff costs	2	1,329	1,295
Other operating costs	3	317	383
Depreciation	4	10	12
Net operating costs		**1,656**	**1,690**
Net expenditure		**1,656**	**1,690**

All amounts relate to continuing activities.

The accompanying notes on Pages 79 to 87 form an integral part of these financial statements.

Statement of financial position as at 31 March 2026

	Notes	2026 £'000	2025 £'000
Non-Current Assets			
Property, plant and equipment	4	15	18
Total non-current assets		**15**	**18**
Current assets			
Trade and other receivables	5	26	19
Cash and cash equivalents	6	35	61
Total current assets		**61**	**80**
Total assets		**76**	**98**
Current liabilities			
Trade and other payables	7	(102)	(130)
Total current liabilities		**(102)**	**(130)**
(Net liabilities)/net assets		**(26)**	**(32)**
Taxpayers equity			
General fund		(26)	(32)
Total taxpayers equity		**(26)**	**(32)**

The Commissioner as Accountable Officer authorised these financial statements for issue.

Nicola Killean
Children and Young People's Commissioner Scotland

Statement of cash flows for year ended 31 March 2026

	Notes	2026 £'000	2025 £'000
Cash flows from operating activities			
Net operating cost		(1,656)	(1,690)
Adjustment for non-cash transactions			
Depreciation and amortisation	4	10	12
Movements in working capital			
(Increase)/decrease in trade and other receivables		(7)	3
Increase/(decrease) in trade and other payables		(28)	22
Net cash outflow from operating activities		**(1,681)**	**(1,653)**
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(7)	(7)
Net cash outflow from investing activities		**(7)**	**(7)**
Total net cash outflows		**(1,688)**	**(1,660)**
Cash flows from financing activities			
Financing from the Scottish Parliamentary Corporate Body		1,662	1,678
Net cash inflow from financing activities		**(26)**	**18**
Total net (decrease)/increase in cash and cash equivalent		**(26)**	**18**

Net increase in cash and cash equivalents		
Cash and cash equivalents at the beginning of year	61	43
Cash flow in year	(26)	18
Cash and cash equivalents at the end of year	35	61

Statement of changes in taxpayers' equity for the year ended 31 March 2026

	General Fund £'000
Balance at 1 of April 2025	(32)
Net operating costs for the year	(1,656)
Funding from the SPCB	1,662
Balance at 31 March 2026	**(26)**
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)**

Notes to the financial statements

1 Accounting policies

These financial statements have been prepared in accordance with the 2025-26 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 £1,000 inclusive of irrecoverable VAT are treated as capital. The IT equipment threshold is where the group value exceeds £1,000. The capitalisation threshold was increased from £500 to £1000 in 2025-26. This was agreed for noting at a meeting of SMT in February 2026.

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

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, are in alpha.

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.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as "rollback".

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2025 and 31 March 2026, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position, that is, PCSPS benefits for that period.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member).

The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk.

1.7 Value Added Tax (VAT)

The Children and Young People's Commissioner Scotland 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.

Pension benefits are provided through the Civil Service pension arrangements, and the Commissioner has exercised judgement in accounting for the scheme as a defined contribution scheme and not recognising a share of the underlying pension assets and liabilities. More information on pension rates and liabilities can be found in note 2.3.

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.

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 15.0 (2024-25: 15.2). Further detail is included within the remuneration and staff report.

2.2 Staff salary costs

The breakdown of staff costs is also presented within the remuneration and staff report. Commissioner and staff costs including salary, social security and pension costs totalled £1,329k in 2025-26 (£1,295k in 2024-25).

2.3 Pension

For 2025-26 employers' contributions of £239k (2024-25: £233k) were payable to the PCSPS at a flat rate of 28.97% of pensionable pay. The same flat rate applies in 2026-27.

In addition to the above, employer contributions of £30k (2024-25: £28k) were payable to the PCSPS for the Commissioner also at the flat rate of 28.97%.

There were outstanding scheme contributions on 31 March 2026 of £24k (2024-25: £23k).

3 Other operational costs

Further detail is included within the Performance Analysis.

	2026 £'000	2025 £'000
General office running costs	45	50
Staff recruitment & training	24	10
Travel and expenses and hospitality	21	12
Promotion & participation	94	95
IT & website	42	43
Professional fees (inc. Legal team expenditure)	91	173
	317	**383**

4 Tangible non-current assets

	Fixtures & fittings & equipment £'000	IT systems (hardware) £'000	Total £'000
Cost			
At 31 March 2025	5	127	132
Additions	-	7	7
Disposals*	-	(8)	(8)
At 31 March 2026	**5**	**126**	**131**
Depreciation			
At 31 March 2025	2	112	114
Charge for year	1	9	10
Disposals*	-	(8)	(8)
At 31 March 2026	**3**	**113**	**116**
Net book value at 31 March 2026	**2**	**13**	**15**
2024-2025 Comparative 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**

* Disposals include obsolete non-current assets in storage

Intangible non-current assets

Software & licences	£'000
Cost	
At 31 March 2025	7
Disposal*	(7)
At 31 March 2026	**0**
Depreciation	
At 31 March 2025	7
Disposal*	(7)
At 31 March 2026	**0**
Net book value at 31 March 2026	**0**
2024-2025 Comparatives cost	
At 31 March 2024	8
Disposal	(1)
At 31 March 2025	**7**
Depreciation	
At 31 March 2024	8
Disposals	(1)
At 31 March 2025	**7**
Net book value at 31 March 2025	**0**

* Disposals in 2025-26 relate to decommissioned records management software

5 Trade receivables and other current assets

	2026 £'000	2025 £'000
Prepayments	26	19
	26	**19**

6 Cash and cash equivalents

	2026 £'000	2025 £'000
Balance at 1 April 2025	61	43
Net change in cash and cash equivalent balances	(26)	18
Balance at 31 March 2026	**35**	**61**
Cash held at commercial banks	34	59

7 Trade payables and other current liabilities

Amounts falling due within one year

	2026 £'000	2025 £'000
Trade payables	13	38
Accruals HMRC	26	28
Accruals non-government bodies	63	64
	102	**130**

8 Capital commitments

As at 31 March 2026 there were no capital commitments (2025: none).

9 Contingent liabilities

As at 31 March 2026 there were no contingent liabilities (2025: none).

10 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 Office receives annual funding from the SPCB. Neither the Commissioner, nor their staff or related parties has undertaken material transactions with the body outside this funding.

11 Post balance sheet events

No event has occurred since the date of the statement of financial position which materially affects the financial statements.

Appendix 1: Direction by the Scottish Ministers

SCOTLAND'S COMMISSIONER FOR CHILDREN AND YOUNG PEOPLE

DIRECTION BY THE SCOTTISH MINISTERS

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.

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.

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.

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

CHILDREN & YOUNG PEOPLE'S Commissioner Scotland

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