

“We have blossoming and inspiring minds, and as young people we will aim to show that we can make a difference.”

Marie, speaking about Takeover Day 2009.



Annual Report
2009-2010

Children's Commissioner for England Annual Report and Financial Statements for 2009-2010

Financial statements of the Children's Commissioner for
the year ended 31 March 2010 together with the
Certificate and Report of the Comptroller and
Audit General thereon.

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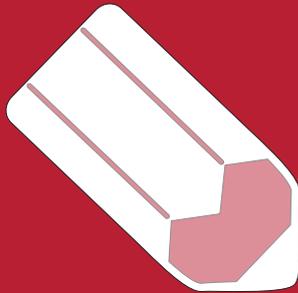
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Foreword



Uma Akther
Young Mayor of Tower Hamlets 2009



Hi,

Welcome to the Children's Commissioner's Annual Report for 2009-10!

My name is Uma Akther, I am 18 years old and I was elected by the young people in the London Borough of Tower Hamlets to be their Young Mayor for 2009. Along with my three deputies, throughout the year I have worked tirelessly for young people in my borough. In addition to this, my drive and passion to represent young people led me to many regional and national opportunities. I have been extremely lucky to get involved with the Children's Commissioner.

In September, I got to meet Sir Al Aynsley-Green as part of his 2009 Listening Tour. We had a working lunch with some of the other Young Mayors in London, two Directors of Children's Services and representatives from Government Office, London. This gave us the opportunity to tell the Commissioner about all the work that we are doing in our local areas, such as my work to develop school and youth council representation in Tower Hamlets.

As part of Takeover Day in November, I was invited to be Deputy Children's Commissioner for the day. I had the opportunity to meet with Sue Berelowitz and literally be her for the day! In the morning, I went to meet the young people who took over the British Red Cross. In the afternoon, I got to speak to a Government official about the issues concerning young people, such as the availability of employment

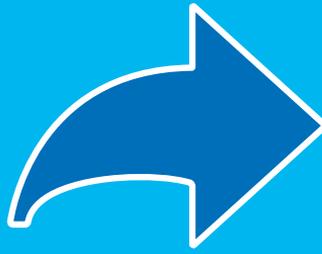
opportunities. I also met with the chair of the British Youth Council and discussed ways youth led organisations could integrate and do more work together. I had an amazing day and did not want to leave! I learnt so much about the role of the Children's Commissioner. My experience allowed me to witness the many things national organisations like the Office of the Children's Commissioner do for young people across the UK.

I'd like to thank everyone at the Office of the Children's Commissioner for the opportunities they have given me and other young people from all across the country.

I hope you enjoy the report.

Uma Akther
Young Mayor of Tower Hamlets 2009

Dr Maggie Atkinson Children's Commissioner for England



I am delighted to introduce my Annual Report for 2009-10, which includes a flavour of our achievements during the year and information about how we used our resources. As a new Commissioner, in post since 1 March, and therefore here for only the final month of the period the report covers, I am pleased to reflect on the year just ended and to look forward to an active and productive year to come. In the Office of the Children's Commissioner I am proud to inherit an effective organisation from Sir Al Aynsley-Green, and to take it into the future.

Advised by others in the children's services world and most importantly by children and young people, I have returned the name of the organisation that supports me to "the Office of the Children's Commissioner," the name we were given when we were set up in 2005 and one that is understood by adults and children alike.

In the first half of this report you will read about our work over the last 12 months, and in the second a transparent account of how we have spent our budget. In 2009-2010, as in every year since 2005, we continued to receive a budget of £3 billion, around 25 pence per child in England. This meant that we continued to make savings in line with inflation.

Since a successful restructuring in 2009-10, we are spending more on projects undertaken on behalf of children and young people and less on administration and "the back office". We are a small team – 25 in all – but productive, ever more partnership minded, and determined to do all we can with and for children and young people within the limits of our resources. Over the 12 months that this report covers we were in contact with more than 30,000 children and young people through our activities.

There are around 11.8 million children and young people aged 0 to 19 in England. As my daily work shows me time and again, the vast majority are active citizens and are upset that they should be portrayed otherwise. Most are well parented, happy, achieving their potential in schools and colleges, already productive members of local communities and society at large. Many use their time and energy for the good of others. With good guidance, children and young people understand from an early age that there is

a balance to be struck between exercising their rights, having their voices heard, and learning to take on responsibility as citizens. They do not want, and should not be given, rights without limits, or without matching responsibilities.

A minority of our children are troubled, in need of extra support or supervision, sometimes in need of challenge. There are about 60,000 in public care rather than living in their birth families. Small numbers in any community have emotional or mental health problems and need support and treatment. Around 5% – and falling – are involved, or in danger of being involved, in crime. As children, they need both appropriate sanctions and help to change their lives. The law that governs my work, and that of the Office of the Children's Commissioner, insists that I focus on those whose voices are least likely to be heard and who most need a champion.

The staff who work tirelessly and with great expertise to support me, in partnership with others wherever possible, have undertaken the work reported in the first half of this report. From Takeover Day to work on youth justice, asylum-seeking to participation, safeguarding to mental health, they bring our business plan to life. They have completed the detail of, and had their work audited against, the contents of the second half of this report. I would like to thank them publicly for all their hard work.

I am determined to continue to present the issues, concerns, dreams and wishes of children and young people, so as to influence those who make decisions about their lives. It is in this spirit that I commend both parts of this report to all its readers. I look forward to reporting, this time next year, on my first full financial year as Commissioner. I look forward also to another 12 months of hard work, both by me and the team in the Office, in ways that get the very most out of our limited resources in the name, and in support, of England's children and young people.

Dr Maggie Atkinson
Children's Commissioner for England
10 June 2010

The Children's Commissioner for England

The Children's Commissioner for England, and the office that supports her, were established by the Children Act 2004 to champion the views and interests of all children and young people in England, with UK-wide responsibility for issues relating to asylum and immigration.

Our work improves the lives of children and young people by ensuring their views and interests are taken into account by the people who make decisions that affect them.

The Children Act states that we should 'have regard' to the United Nations Convention on the Rights of the Child (UNCRC) and may consider complaints systems. It also gives us a unique set of functions and powers:

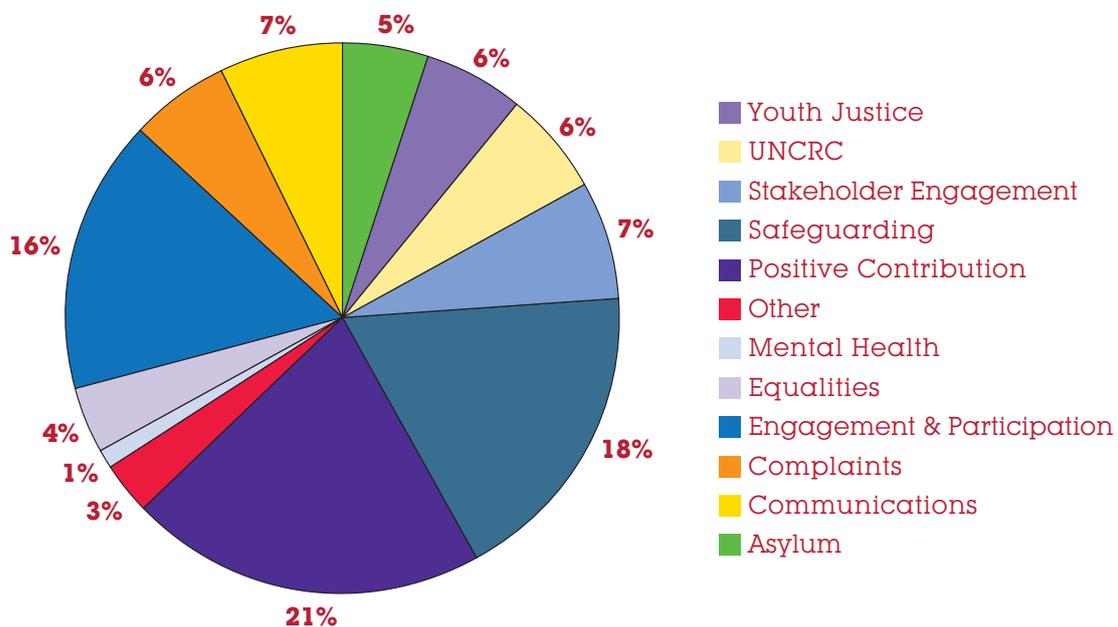
Unique function – the Office of the Children's Commissioner is the only national organisation that has a statutory duty to represent children's interests by exploring and challenging issues from their perspective.

Unique powers – the Office of the Children's Commissioner is the only national organisation that can enter any place where children are cared for, other than private homes, and interview them in private to promote their views and perspectives on issues. We can also ask organisations to respond to our recommendations and initiate inquiries into cases where they raise issues of public policy relevant to other children.

Children and young people

Children and young people's views and interests shape our work, and we believe that their active involvement in our work is essential to our success in making a real improvement to their lives. We aim to engage with more children and young people each year, especially the most vulnerable and marginalised.

Project Expenses



The Children's Commissioner's home

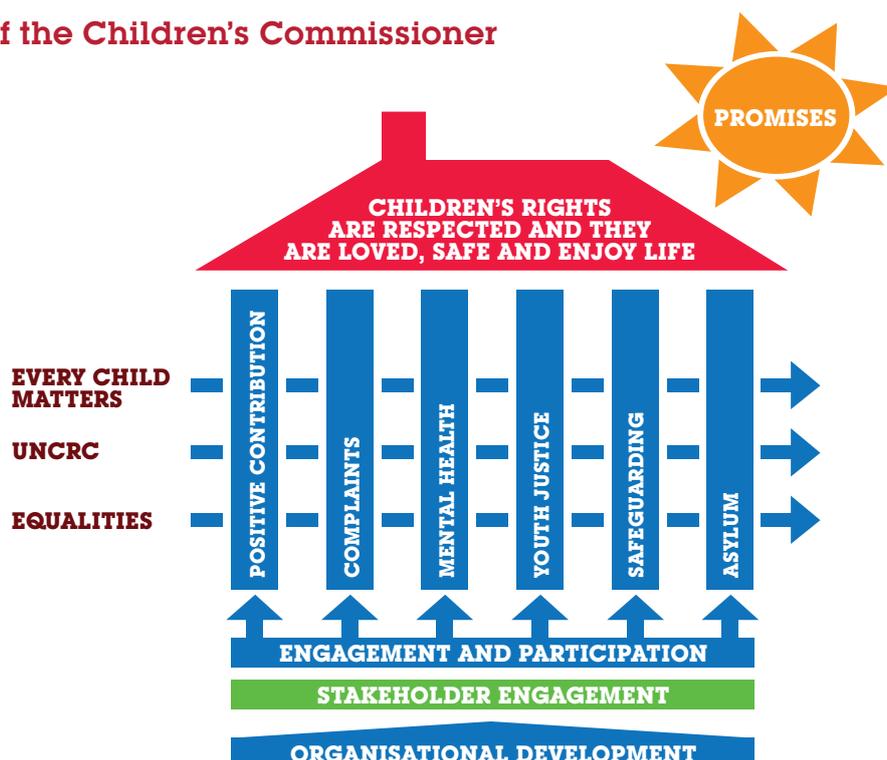
We are committed to affecting positive change for children and young people by promoting their views and interests. Doing so necessitates prioritising our work, and during 2009-10 we focused on six themes chosen on the basis of:

- listening to our stakeholders, including children and young people themselves
- the significance of the impact we can make, given our statutory responsibilities and unique role
- the degree to which they promote the views and opinions of those least able to speak for themselves and least likely to be heard.

Developed to help illustrate our three-year corporate strategy, the home of the Children's Commissioner shows how our six work themes help to promote children's rights and ensure that they are loved, safe and enjoy life. Children and young people's participation, stakeholder engagement and organisational support underpin our work.

For the current year, 2010-11, we have refocused elements of the Office of the Children's Commissioner's work and reworked the home of the Children's Commissioner accordingly.

The home of the Children's Commissioner



Safeguarding

"It's bad enough this has happened in your family, but for information to be published around... you're just going to stop and say nothing."

Female, 16 years, on the opening of the family courts to the media

"It's their life! Why should anyone know about it? With celebrities, it's their choice (but) children are not in court through choice – they have no choice!"

Female, 15 years, on the opening of the family courts to the media



Overview

During 2009-10 we continued to protect children and young people from harm and neglect by ensuring that their views and opinions helped to shape national approaches to safeguarding.

Key achievements

- We spoke to more than 50 children and young people about the impact of allowing the media into family courts. The vast majority felt that reporters should not be allowed in because hearings cover embarrassing and humiliating issues. Worryingly, many said there were issues they would not disclose to social workers if they knew the media may be present in court.
- Our researchers carried out in-depth interviews with families where there were difficulties in their relationship with children's services, identifying the changes in practice that could make a difference for others.

Impact

- Despite publishing our report of children's views during March, on 8 April the then Government signalled their intention to open the courts to the media when the Children, Schools and Families Bill 2009-10 received Royal Assent. We will continue to bring together partners to challenge this decision as we do not believe that it is in the interests of children. The "wash-up" debate in the House of Lords criticised the fact that the matter had gone through the Commons despite our report.
- The Centre for Excellence and Outcomes (C4EO) is using our report on families where there have been difficulties in the relationship with children's services to improve practice through workshops with social care managers.

Positive Contribution



"Incredible, it was my second time this year and to be spending the day at the Bank of England and to be given unique access at such a senior scale was truly phenomenal."

Young person on Takeover Day

"Taking over the position for the day was fantastic... the Children's Commissioner has given so many young people new opportunities, especially for young people who otherwise may not have these options."

Young person who 'took over' the Secretary of State for Children, Schools and Families

Overview

The vast majority of children and young people are active citizens. During 2009-10 we continued to encourage and support children to make a positive contribution to society, and celebrated those who did.

Key achievements

- During November, 30,000 children and young people and over 1,000 organisations took part in Takeover Day, an annual event in which organisations across the public and private sectors involve children in decision-making. The then Secretary of State for Children Schools and Families and Sue Berelowitz, Deputy Children's Commissioner, both had their jobs 'taken over'.
- In partnership with the Department for Children, Schools and Families (now Department for Education) in November 2009 we organised a celebration to mark the 20th anniversary of the United Nations Convention on the Rights of the Child. The event brought together over 100 children and young people and 150 representatives from across the children's sector. Alongside the three other UK Commissioners, we called on all political bodies and all parties to strengthen their commitment to children's rights and commit to implementing the principles and values enshrined in the UNCRC.
- We commissioned a feasibility study into the creation of a children's media centre that would put journalists in touch with children to make sure their views are better reported in the media.

- We appointed a participation expert to work with local authorities in South East England to gather and promote the views of children and young people in the area.

Impact

- In response to a 2008 report to the UN on children's rights by the four UK Children's Commissioners, the UN published its Concluding Observations, outlining what Governments should do to fully put the UNCRC into practice. In November 2009 the then UK Government responded with its UNCRC action plan. The Department for Children Schools and Families (now Department for Education) also published a detailed report on the way the UNCRC's articles are "lived out" in English law.
- The number of children and organisations taking part in Takeover Day has increased year on year since its inception. Feedback from both the children and young people who participate, and the organisations in which they do so, continues to be extremely positive.



Tolu shadowing Lambeth Chief Executive, Derrick Anderson, on Takeover Day 2009

Complaints



"They should have some sort of little say... Just to say something so that they could at least try and get themselves back into school... If grown-ups get that right to have a say, why shouldn't we?"

Young person on extending the right to appeal exclusion from school

"The new children's complaint forms are indeed more user-friendly. They appeared to be quite accessible and located in accessible and safe places for children to obtain them (e.g. the youth club, school and corridors)."

Children's Commissioner for England follow up report to The arrest and detention of children subject to immigration control, February 2010



Workshop at Christ's Hospital School Lincoln

Overview

The Children Act 2004 identifies one of our functions as looking at how well complaints procedures work for children and young people. We focus on areas where young people are often ignored or not heard and suggest ways in which complaints systems can be improved.

Key achievements

- We undertook important research into children and young people's participation, in partnership with National Children's Bureau (NCB) and Children's Rights Alliance England (CRAE). The work highlights progress as well as identifying areas where children and young people's voices are often overlooked which require further investigation.
- We interviewed nearly 70 children in response to a consultation by the previous Government on extending the right to appeal permanent school exclusions and special educational needs decisions. The report, compiled for us by CRAE, was submitted to the previous Government.

- In partnership with the Youth Justice Board (YJB) and User Voice we spoke to young people about their experience of complaint systems in custody. Our report highlighted a number of situations where improvements need to be made.
- During our follow-up visit to Yarl's Wood Immigration Removal Centre, we looked at its new complaint system, put in place following the recommendations made in our April 2009 report. We published our second report in February 2010.
- During the first quarter of 2010 we began work with UK Youth Parliament to consult young people on their views and experiences of health services. This will help us identify how to improve health service complaints systems to make sure they work better for young people.

Impact

- Our research on participation was presented to the National Participation Forum to help them develop a national participation strategy.
- Following our first report on Yarl's Wood Immigration Removal Centre, its policies and systems relating to children's complaints have improved significantly. HMI (Prisons) 2010 Yarl's Wood report backed our robust stance on the work of UKBA. We are pleased that the new Government has announced an end to children being detained within the immigration system.
- Our report on complaints in youth custody settings will help shape the Youth Justice Board's approach to complaints.

Mental health

“Death is a massive thing that everyone avoids talking about – if they haven’t experienced it they just look at you, not knowing what to say. It’s comforting coming together here to share our experiences and not feel so alone.”

18-year-old female on a visit to a childhood bereavement charity

“Not many people know that every half an hour a child in Britain loses a parent. Fewer still know that the rate at which British children lose either a grandparent, close school friend, or mentor is higher still. Our ignorance of these alarming figures is partly due to the fact that no official statistics exist for the number of young people experiencing the trauma of bereavement.”

Amol Rajan, Independent, 9 June 2009

Overview

Building on our work in previous years to improve Child and Adolescent Mental Health Services (CAMHS), we focused on the impact of bereavement on children and young people.

Key achievements

- We supported the Childhood Bereavement Network’s England-wide survey of local Government and health services for bereaved children, and helped develop a national call to action, published in January 2010.
- We supported a national childhood bereavement conference. Drawing an audience from across the UK, this was Sir Al Aynsley-Green’s final public speaking engagement as England’s first Children’s Commissioner.

Impact

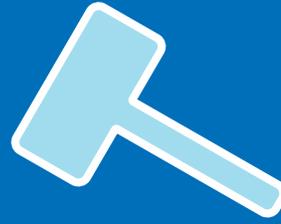
- Our work significantly raised the profile of the impact of bereavement on children and young people.
- We increased the response rate to the Childhood Bereavement Network’s national survey and helped in the development of the calls to action.
- Support from the Office of the Children’s Commissioner enabled the national bereavement conference to take place, and has given child bereavement a higher profile.

- The former Children’s Commissioner, Sir Al Aynsley-Green, has indicated his intention to act as Patron of the Childhood Bereavement Network and to remain interested in issues raised by the national conference and survey. He may also pursue these and other matters professionally as an independent consultant beyond his term as Commissioner, which ended in February 2010.
- The role of the Commissioner in improving approaches to, and the involvement of young patients in, shaping CAMHS provision was widely acknowledged. New specialist CAMHS inpatient treatment facilities, such as those opened in Preston in April 2010, were developed as a direct result of the Commissioner’s work in this area.



Sir Al Aynsley-Green at a Family Gathering event run by childhood bereavement charity Winston’s Wish

Youth justice



“When I had my first full search I was 14, it was horrible as I have been sexually abused and I didn’t feel comfortable showing my body as this brought back memories. They told me if I didn’t take my clothes off they would do it when they got permission.”

“It makes me feel upset, embarrassed and really violated because I have been raped and it’s awful being strip searched.”

From interviews with young people undertaken by User Voice for a report for the Youth Justice Board and the Children’s Commissioner



Young people in Dalston

Overview

Our Youth Justice work aims to break the cycle of offending and reoffending by increasing understanding of the needs of young people who offend, and working to make sure that these are met. During 2009-10 we began a three-year programme of work in this area.

Key achievements

- We established an expert panel and began a two-year review of the mental health needs and provision of services for young offenders on behalf of the Department of Health.
- We worked with the Youth Justice Board and User Voice to speak to young people in trouble with the law about the use of restraint and full searches. The report contains powerful evidence for improving policy and practice.

- We undertook research to help inform work we are doing in 2010-11 to investigate the link between the maltreatment of children and the risk of offending.
- We worked with the commissioners in Wales and Northern Ireland on a response to the consultation on the proposal for reforms to the National DNA Database, arguing that the indefinite retention of children’s DNA (including the DNA of unconvicted children) fails to respect their right to privacy and family life under Article 16 of the UNCRC.

Impact

- Our work on the mental health needs of, and provision of services for young offenders will input into the National Advisory Council on Children’s Mental Health and Psychological Well-being. It will include recommendations for improvement.
- The evidence we have collected on the use of restraint in secure settings will be used to improve future policy changes and practice.

Asylum



"They told us we were going to a hotel not a prison and then they locked us up."

Girl aged 6, held at Yarl's Wood Immigration Removal Centre

"They explained that we were getting 'detained'. I didn't know what 'detained' meant. They didn't really explain where we were going or what we were going to do."

Child held at Yarl's Wood Immigration Removal Centre

Overview

We continued to ensure that those seeking asylum are treated fairly and humanely and to work towards ending their detention within the immigration process.

Key achievements

- Following visits in 2005 and 2008, we revisited Yarl's Wood Immigration Removal Centre in October 2009 to talk to 20 young people and their parents. We interviewed them about their experiences of arrest and detention and inspected 49 children's medical and social care records, publishing a report with a series of recommendations.
- Following a visit in March 2007, we revisited Croydon Asylum Screening Unit to talk to UK Border Agency and social work staff and observe children undergoing screening interviews and fingerprinting, reporting on our findings.

Impact

- We intervened in a legal case about 'age assessment', first in the High Court and then the Supreme Court. Our intervention contributed to a Supreme Court judgement which will help asylum applicants whose age is disputed to settle their claims more fairly.
- We improved UK Border Agency practice on assessing age through our work on information sharing, presented to the National Asylum Stakeholder Forum Children's Sub Group.

- Our work on the arrest and detention regime continues to bring about significant improvements. Caged vans are no longer used to transport children, and at Yarl's Wood Immigration Removal Centre medical provision and monitoring has improved, and steps have been taken to make the facilities less institutionalised. The new Government has announced its intention to end the detention of children and young people within the immigration system.



Drawing by a young person held at Yarl's Wood Immigration Removal Centre

Management report



The Children's Commissioner is a Corporation Sole, established under the Children Act 2004, whose statutory role is to promote awareness of the views and interests of children and young people in England. The Children's Commissioner has a UK-wide responsibility for issues that affect children and young people and which have not been fully devolved. We are administered as a non-departmental public body, sponsored by the Department for Children, Schools and Families (Department for Education since May 2010). Our budget is set by the Secretary of State for Children, Schools and Families who also appoints the Children's Commissioner. At the end of February 2010, Sir Al Aynsley-Green retired from his post as Children's Commissioner. During 2009-10 the former Secretary of State for Children's Schools and Families appointed Dr Maggie Atkinson as the new Commissioner. She took up her post on 1 March 2010. Each year the Children's Commissioner reports to Parliament through the Secretary of State for Education (formerly Secretary of State for Children, Schools and Families).

Introduction

2009-10 was the first year of our new three-year strategic plan. The new strategic plan provided a major overhaul to our planning process. We have moved from annual 'spotlight' areas of work to strategic themes, which cover the three-year planning cycle. Details of these strategic themes can be found on page 5 of this report. We have benefited greatly by focusing our work over a three-year period and introducing a vigorous business planning process.

Investment in fixed assets

During the year we did not incur any expenditure on the purchase of fixed assets.

Future fixed asset investment

We are not expecting any further significant fixed asset investment in 2010-11. However, we are aware that we may need to vacate our current offices when our lease expires in March 2011. The implication for the organisation is that it will need to find new premises and may also need to spend a significant amount of money on fit-out costs.

Our staff

The organisation undertook a major staffing restructure during the year. There were three main purposes of this: firstly, to reduce the number of back office administration staff; secondly, to re-invest these savings into specialist senior policy staff; thirdly, to support our new engagement and participation strategy. As a consequence, nine staff left the organisation on voluntary redundancy terms. Some of these staff were entitled to payments under the Civil Service Compensation Scheme. These redundancy payments have been charged to staff costs for the year. We started the year with 29 full time staff and ended with 22 people on full time contracts. We spent £1,479,000 on staff costs in 2009/10 an 8% reduction on the prior year. During 2009-10 the total number of working days lost due to sickness absence amounted to 184 days (2008-09: 196 days), an average of 7.36 days per employee (2008-09: 6.5 days). Office of the Children's Commissioner employees are covered by the provisions of the Principal Civil Services Pension Scheme (PCSPS). Further details of this can be found in notes 1 and 4 of the accounts.

Operating costs

We spent £1,025,000 on operating costs during 2009/10, a reduction of 4% on the prior year.



UNCRC 20th anniversary event

Strategic theme expenditure

The savings in staff and operating costs allowed us to spend £536,000 on our Strategic Themes during 2009/10, an increase of 49% on prior year. This excludes the direct and indirect cost of staff investment in these areas. Details of this project expenditure can be found on page 38 of the financial statements.

Efficiency and value for money

The above paragraphs demonstrate the commitment of the organisation to do more for less, driving down staff and operating costs in order to further invest in the organisation's key strategic business themes and project implementation resources.

The resource allocation of the organisation has stood still for the five years of its existence at £3,000,000. Managing within this limitation has demanded year on year efficiency savings. This total resource allocation equates to 25p per year for each child and young person in England, significantly lower than the costs of other UK children's commissioners.

Future financial risks

We are still monitoring the possible financial risks which may materialise by the end of our lease on 1 London Bridge. The terms on which the superior landlord agreed to an underlease allowed the superior landlord, on expiry of the original lease, to insist on restoration of the property to its original condition before our alteration work began. We have protected our position in the lease agreements with our landlord. Our liability is limited to the removal of partitions, alterations to compartment walls and the

like. Liability in respect of the restoration of the high cost items of mechanical and electrical installations and floor wall and ceiling finishes is excluded.

Supplier payments

During 2009-10, we paid 91% of our suppliers within 30 days (2008-09: 83%).

The aggregate amount owed to trade creditors at 31 March compared with the aggregate amount invoiced by suppliers during the year, expressed as a number of days in the same proportion to the total number of days in the financial year, is equal to 32 days.

Governance

The Children's Commissioner continues to be well served by the Strategic Board and Audit and Risk Committee. The Remuneration Committee carried out its duties scrutinising the operation of our pay and reward policy.

The organisation has now developed a sound control structure to mitigate its risks. Significant progress continues to be made in improving the control environment within our organisation. We are committed to improving our systems further and devoting resources to this work.

Our internal auditors, RSM Tenon, carried a full year of audit testing on our internal controls, governance risk management and found our systems to be operating effectively. More details on this can be found within the Statement of Internal Control.

Child Protection

We are committed to ensuring the safety of children and young people who become involved in our work in any way. All staff are checked by the Criminal Records Bureau to an enhanced level. We have comprehensive safeguarding policy, and we ensure that all third party suppliers who come into contact with children and young people are enhanced CRB checked.

Opportunities and diversity

We aim to provide support and assistance to enable staff to manage their own career development in partnership with us and to reach their full potential regardless of race, gender, marital status, sexual orientation, religion, ethnic origin, disability or age. We are in the process of developing a revised equality and diversity framework, which will be launched in the coming months.

Health and safety management

The Strategic Management Board has agreed our health and safety policy. The Office of the Children's Commissioner is committed to providing a safe and healthy workplace for all employees, consultants, agency workers and children and young people as specified by the occupational health and safety requirements in the Health and Safety at Work Act 1974 and subsequent legislation or amendments. The ultimate goal of the health and safety policy is to prevent injury and ill health in the workplace.

Environmental Policy

The Children's Commissioner is committed to best environmental practices including recycling. All of our office waste is recycled and none of it goes to landfill sites. This year we drafted our corporate social responsibility policies and procedures, which will be finalised in the coming months.

Data Security

We have taken significant steps to ensure that all of our information data is effectively managed and we have robust policies and practices over how data is stored, transmitted and destroyed. We have a comprehensive staff handbook on information data security and all staff are required to undertake Cabinet Office training on information data security as soon as they come into post. We suffered no incidences of data loss during the year.

Each Department and NDPB is required to submit an annual report to Cabinet Office on its performance in the management of information risk. The Office of the Children's Commissioner has made good progress in introducing the mandatory requirements of this Security Policy Framework with an 86% implementation level. Work is in hand to address the remaining issues and we should be fully compliant during 2010-11.

Audit

In accordance with the Children Act 2004, our financial accounts are audited by the National Audit Office under direction from the Comptroller and Auditor General.

So far as the Accounting Officer is aware, there is no relevant information of which the auditors are unaware.

The Accounting Officer has taken all steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the auditors are aware of that information.



Dr Maggie Atkinson

Children's Commissioner and
Accounting Officer
10 June 2010

Remuneration report



Remuneration committee

The Office of the Children's Commissioner has appointed an Audit and Risk Committee. From May 2007, the Children's Commissioner established a separate remuneration committee as a sub-group of the Audit and Risk Committee, whose terms of reference include remuneration for all staff in the Office of the Children's Commissioner. A merit-based pay review system has been introduced from April 2007.

The Children's Commissioner's pay is reviewed by the Permanent Secretary in the Department for Education (formerly Department for Children, Schools and Families), in line with average Senior Civil Service pay increases.

Service contracts

The Children's Commissioner is appointed by the Secretary of State for Children, Schools and Families (Secretary of State for Education since May 2010). At the end of February 2010, Sir Al Aynsley-Green retired from his post as Children's Commissioner. During 2009-10, the Secretary of State appointed Dr Maggie Atkinson as the new Commissioner, who came into office on 1st March 2010. In accordance with the Children Act 2004, her salary is paid for by Grant-in-Aid from the Department for Children, Schools and Families (now the Department for Education) and is identified separately in the accounts.

Other appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended until they reach the normal retiring age. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Salary and pension entitlements (audited information)

The following sections provide details of the remuneration and pension interests of the senior officials of the Office of the Children's Commissioner.



Remuneration

	2009-10		2008-09	
	Salary in bands of £5,000	Benefits in kind (to nearest £100)	Salary in bands of £5,000	Benefits in kind (to nearest £100)
Al Aynsley-Green Children's Commissioner for England Until Feb 2010	£125,000 to £130,000 ¹	–	£135,000 to £140,000	–
Maggie Atkinson Children's Commissioner for England Contract for five years March 2010 to Feb 2015	£10,000 to £15,000 ²	2,000	–	–
Sue Berelowitz Chief Executive Officer/ Deputy Children's Commissioner 3 months notice	£95,000 to £100,000	–	£45,000 to £50,000 ⁹	–
Ross Hendry Director of Policy From June 2009 3 months notice	£50,000 to £55,000 ³	–	–	–
Ollie Berman Director of Communications From September 2009 3 months notice	£35,000 to £40,000 ⁴	–	–	–
Anne Mason Director of Participation From October 2009 On secondment from Department for Education (formerly Department of Children, Schools & Families) until December 2010 3 months notice	£25,000 to £30,000 ⁵	–	–	–
Lisa White Director of Communications and Participation On secondment to Department of Communities & Local Government until July 2011 3 months notice	£25,000 to £30,000 ⁶	–	£70,000 to £75,000	–
Paul Evans Director of Corporate Services Until February 2010	£55,000 to £60,000 ⁷	–	£50,000 to £55,000	–
Peter Bennett Director of Corporate Services From February 2010 3 months notice	£5,000 to £10,000 ⁸	–	–	–

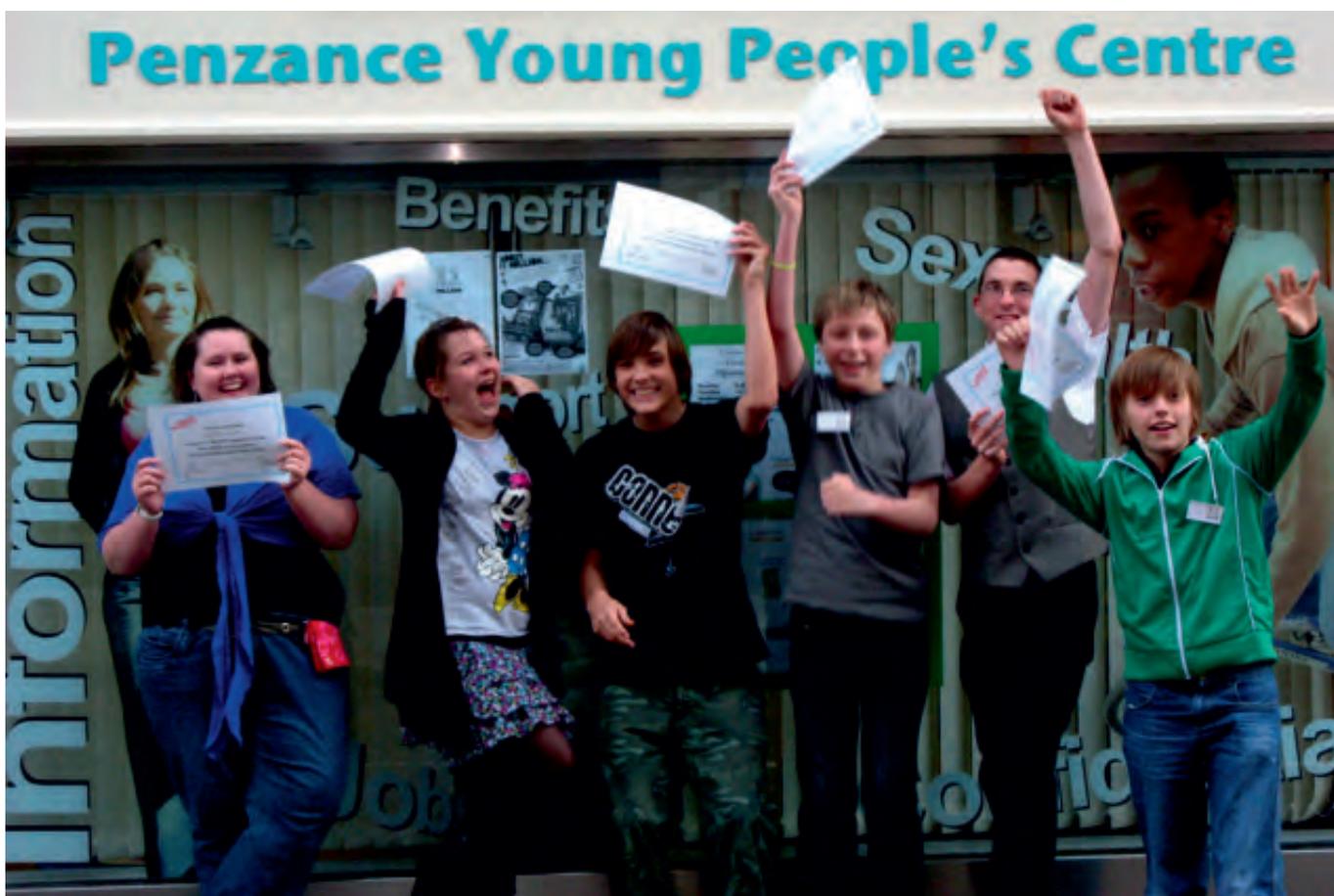
- 1 Figure quoted for the period 1 April 2010 to 28 February 2010. The full year equivalent is £135,000 to £140,000.
- 2 Figure quoted for the period 1 March 2010 to 31 March 2010. The full year equivalent is £135,000 to £140,000.
- 3 Figure quoted for the period 1 June 2009 to 31 March 2010. The full time equivalent is £60,000 to £65,000.
- 4 Figure quoted for the period 7 September 2009 to 31 March 2010. The full time equivalent is £65,000 to £70,000.
- 5 Figure quoted for the period 12 October 2009 to 31 March 2010. The full time equivalent is £60,000 to £65,000.
- 6 Figure quoted for the period 1 April 2009 to 31 July 2010. The full time equivalent is £75,000 to £80,000.
- 7 Figure quoted for the period 1 April 2009 to 28 February 2010. The full time equivalent is £60,000 to £65,000.
- 8 Figure quoted for the period 8 February 2010 to 31 March 2010. The full time equivalent is £60,000 to £65,000.
- 9 Figure quoted for the period 1 October 2008 to 31 March 2009. The full time equivalent is £90,000 to £95,000.

Salary

'Salary' includes gross salary; performance pay or bonuses; London weighting; and any other allowance to the extent that it is subject to UK taxation.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument.



Young people from Connexions in Cornwall, managed and delivered by Careers South West, with their Takeover Day certificates

Pension Benefits

	Accrued pension at age 60 as at 31/03/09	Accrued lump sum at age 60 at 31/03/09	Real increase in pension at age 60	Real increase in lump sum at age 60	CETV at 31/03/10	CETV at 31/03/09	Real increase in CETV
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Al Aynsley-Green Children's Commissioner for England Until Feb 2010	(5 – 10)	–	0 – 2.5	–	171	131	36
	(5 – 10)		(0 – 2.5)				(34)
Maggie Atkinson Children's Commissioner for England From Mar 2010	0 – 5	–	0 – 2.5	–	3	–	3
	(–)		(–)				(–)
Sue Berelowitz Chief Executive/Deputy Children's Commissioner 3 months notice	30 – 35	–	30 – 32.5	–	472	15	No increase
	(–)		(–)				(–)
Ross Hendry Director of Policy From June 2009 3 months notice	0 – 5	–	0 – 2.5	–	9	–	7
	(–)		(–)				(–)
Anne Mason Director of Participation From October 2009 On secondment from DfE (formerly DCSF) until December 2010 3 months notice	5 – 10	–	0 – 2.5	0 – 2.5	116	107	10
	(–)		(–)				(–)
Lisa White Director of Communications and Participation On secondment to DCLG until July 2011 3 months notice	0 – 5	20 – 25	0 – 2.5	0 – 2.5	86	80	4
	(5 – 10)	(20 – 25)	(0 – 2.5)	(2.5 – 5)			(8)
Paul Evans Head of Corporate Services 3 months notice	0 – 5	–	0 – 2.5	–	23	11	9
	(0 – 5)	–	(0 – 2.5)	–	(1)	(1)	(–)
Paul Evans preserved award from former employment at National Audit Office	5 – 10	0 – 5	0 – 2.5	0 – 2.5	16	16	No Increase
	(0 – 5)	(0 – 5)	(–)	(–)	(14)	(14)	(–)
Peter Bennett Director of Corporate Services From February 2010 3 months notice	5 – 10	–	0 – 2.5	–	3	–	3
	–	–	–	–	–	–	–

Figures in brackets reflect values at 31 March 2009

Pension benefits are provided through the Civil Service pension arrangements. From 30 July 2007, civil servants may be in one of four defined benefit schemes: either a 'final salary' scheme (**classic**, **premium** or **classic plus**); or a 'whole career' scheme (**nuvos**). These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus and nuvos are increased annually in line with changes in the Retail Prices Index (RPI). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a good quality 'money purchase' stakeholder pension with a significant employer contribution (**partnership** pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for **classic** and 3.5% for **premium**, **classic plus** and **nuvos**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid with benefits in respect of service before 1st October 2002 calculated broadly as per **classic** and benefits for service from October 2002 calculated as in **premium**. In **nuvos**, a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31st March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004.

The **partnership** pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. 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 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**.

Further details about the Civil Service pension arrangements can be found at the website www.civilservice-pensions.gov.uk



Belton Lane Children's Centre

The Cash Equivalent Transfer Value (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. 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 CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service (CS) pension arrangements and for which the CS Vote has received a transfer payment commensurate with the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase in Cash Equivalent Transfer Value (CETV)

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

Civil Service pensions

This is covered in the notes to the accounts.

Statements of responsibilities of the Children's Commissioner for England

Under the Children Act 2004, Schedule I, Clause 8, the Office of the Children's Commissioner is required to prepare accounts in accordance with HM Treasury requirements. The accounts are prepared on an accruals basis and must give a true and fair view of the Office of the Children's Commissioner's state of affairs at the year end, and of its income and expenditure and cash flows for the financial year just ended.

In preparing the accounts the Office of the Children's Commissioner is required to:

- observe the accounts direction set out in the Financial Memorandum and Accounts Direction issued by the Secretary of State for Education, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departure from these in the financial statements; and
- prepare financial statements on the going concern basis, unless it is inappropriate to presume that the Office of the Children's Commissioner or its functions will continue.

The Principal Accounting Officer for the Department for Children, Schools and Families (now Department for Education) has designated the Children's Commissioner as Accounting Officer for the Office of the Children's Commissioner. The Accounting Officer is responsible for the proper management of resources and staff, for ensuring that Government guidance on regularity, propriety and value for money is complied with, and is responsible for the following:

- keeping proper records and safeguarding the Office of the Children's Commissioner's assets;
- advising the Audit and Risk Committee on financial, risk and remuneration issues;
- ensuring the efficient, economic and effective management of the Children's Commissioner's resources, including cash, liquid assets, capital assets, equipment and personnel;
- signing the final statement of accounts and sending copies of the statement to the Secretary of State for Children Schools and Families (Department for Education from May 2010) and the Comptroller and Auditor General in accordance with the timetable; and
- observing the guidance in Managing Public Money and all other guidance on the responsibilities of accounting officers that the Treasury or the Cabinet Office may issue from time to time.

A copy of the accounts is available from the Office of the Children's Commissioner at 1 London Bridge, London, SE1 9BG or via our website at:
www.childrenscommissioner.gov.uk



Belton Lane Children's Centre

Statement of internal control

Introduction

The Children's Commissioner is a Corporation Sole, set up by the Children Act 2004.

I was appointed in October 2009 and took up my post as Children's Commissioner on 1 March 2010. My appointment as the Accounting Officer was made on 1 March 2010. The financial year April 2009 to March 2010 is the fifth year of our operation.

My predecessor Sir Al Aynsley-Green's five-year tenure as Children's Commissioner and Accounting Officer was completed on 28 February 2010.

Scope of responsibility

As Accounting Officer I have a personal responsibility for maintaining a sound system of internal control that supports the achievement of the Office of the Children's Commissioner's aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in "Managing Public Money." I am also accountable to Parliament for maintaining effective systems for identifying, evaluating and managing the principal risks of the Children's Commissioner as detailed in the Management Statement. The Management Statement was agreed with the Department for Education (formerly Children, Schools and Families).

In order to meet my statutory responsibilities, a structure has been designed for the Office of the Children's Commissioner that establishes robust scrutiny and governance arrangements for the Corporation Sole. During 2009-10 we developed a three-year Corporate Strategy 2009-2012. We have developed further one-year business plans, the latest for 2010-11.

Our governance process is led by the Strategic Board which consists of me, the Chief Executive Officer, the Director of Policy, the Director of Communications, the Director of Participation and the Director of Corporate Services. In addition, to provide independent scrutiny, we appointed, through the Cabinet Office's public appointments procedure, an Audit & Risk Committee, comprising a Chair and three Members. The remit for this committee covers the oversight of audit and risk management. The Audit and Risk Committee met five times in 2009-10. A separate Remuneration Committee has also been established, responsible for approving pay reviews developed by the Strategic Board. This committee met twice during 2009-10. This Statement of Internal Control was reviewed by the Audit & Risk Committee at its meetings in May and June 2010.

The role of the Strategic Board is to determine the Children's Commissioner's strategy. It sets the organisation's risk management culture and behaviours, decides on an appropriate level of risk exposure, and approves major decisions within the organisation's risk profile. It also has responsibility for monitoring management of corporate risks, for satisfying itself that risks are being actively managed, and annually reviewing the Children's Commissioner's approach to risk management. The Audit & Risk Committee scrutinises the working of the Strategic Board in these areas.

The Children's Commissioner's relationship with its sponsor department, the Department for Education (formerly Children, Schools & Families), is defined in the Management Statement with its accompanying Financial Memorandum, and is maintained through regular meetings with the DfE sponsor team and periodic meetings with ministers. The sponsor has observer status on the Audit & Risk Committee. I continue to meet regularly with the Department's Accounting Officer,

the Permanent Secretary, to review my function as Accounting Officer. The Children's Commissioner agreed to a request by the Department for Education Accounting Officer for a review of the governance arrangements of the Office of the Children's Commissioner during 2009 by the Department's internal audit. While some recommendations for improvement were identified a) for clarity and delineation of strategic and operational roles and b) for consistent application of key business processes, the final report in November 2009 concluded that "The internal systems have, in the main, now developed to a level where they are effective on a day to day basis for the organisation to discharge its public finance responsibilities, whilst at the same time ensuring that they will be able to deliver their annual and strategic plans."

The purpose of the system of internal control

The system of internal control is designed to manage risk to a responsible level, rather than eliminate all risk of failure to achieve aims and objectives. It can therefore only provide reasonable assurance of effectiveness. The system of internal control is designed to identify and prioritise the risks to the achievement of the Children's Commissioner's aims and objectives; to evaluate the likelihood of those risks being realised; and to manage them efficiently, effectively and economically.

The system of internal control has been operative for the year ended 31 March 2010 and up to the date of approval of the Annual Report and Accounts. It accords with HM Treasury guidance.

The risk and control framework

Risk identification and assessment are now integral parts of the Children's Commissioner's corporate and business planning. The process of risk assessment is led by the Strategic Board, with inputs from managers and staff. All risks have designated senior manager and managers responsible for reporting the status of each identified risk. New risks which are identified during the year are added to the risk register.

The risk register is reviewed at every meeting of both the Strategic Board and the Audit and Risk Committee. This review covers the top ten risks and changes to the register since the last review. The Strategic Management Board and the Audit and Risk Committee also review the whole register several times a year. The Audit and Risk Committee remain content that appropriate consideration is being given to risk management.

Review of effectiveness

As Accounting Officer, I am responsible for reviewing the effectiveness of the system of internal control. My review is informed by the work of our internal auditors and the Office of the Children's Commissioner's senior managers with day-to-day responsibilities for the development and maintenance of the internal control framework. RSM Tenon provide our internal audit function, and were appointed for a three-year period ending in September 2010.

Since implementation, the effectiveness of the system of internal control has been and will continue to be maintained by:

- Regular monitoring of the status of corporate risks by the Strategic Board;
- Review and approval by the Strategic Board of key policies which underpin internal control systems;
- Oversight of the status of all risks by the Audit and Risk Committee when it meets;
- Scrutiny of all internal and external audit reports by the Audit & Risk Committee, supported by follow-up reports on the management response;
- Receipt of the Internal Auditor's Annual Report;
- Receipt of the Audit & Risk Committee's Annual Report. (See 'Internal control issues' below.)

Data management

During the year, data management policies were reviewed and all staff have received training on handling data. In May 2009 a printed guide for employees on information data security was made available to all employees, contract staff and freelance workers. The Director of Corporate Services is appointed as the Senior Information Risk Officer, in accordance with the Cabinet Office requirements on data security. Processes have been developed to incorporate information data security

management into our risk assessment framework. No incidences of data loss occurred during the year.

Each Department and sponsored body is required to submit an annual report to Cabinet Office on its performance in the management of information risk. The Office of the Children's Commissioner has made good progress in introducing the mandatory requirements of this Security Policy Framework with an 86% implementation level. Work is in hand to address the remaining issues and we should be fully compliant during 2010-11.

Internal control issues

My review of the effectiveness of the internal control system shows that in 2009-10 we made significant improvements to our internal control systems. I am satisfied that we have adequate and effective risk management, control and governance processes to manage the achievement of our objectives in line with the Security Policy Framework and Information Assurance Maturity Model.

During the year RSM Tenon reviewed our internal operational processes and provided us with adequate assurances that these key areas of internal control are working well. They concluded that the management of the organisation's core financial controls continues to be largely adequate and effective.

The annual report of the Audit & Risk Committee for 2009-10 concluded as follows:

"Based on the various internal and external audit reports, other reports (including the DfE (formerly DCSF) Internal Audit Governance Review) and its own observations, the Committee is able to give a positive report on the organisation's internal control, financial reporting, risk management and governance.

"The Committee would like to thank all the staff of the Office of the Children's Commissioner, and representatives of DfE, RSM Tenon and the NAO for their openness and level of engagement during the year. Papers presented at the Committee have been of a consistently high standard and presenters have been knowledgeable, open and willing to debate points and issues with the Committee.

"Committee members note the difficult task faced by the Office of the Children's Commissioner in delivering a complex agenda. The Committee acknowledges that while it is not possible to eliminate risk, it believes that staff are managing risk in a professional and considered way."

A final important note is that an Accounting Officer, in signing off the SIC and accounts for 2009-10, in effect takes responsibility for public accountability for the year as a whole. I took up post at the beginning of the final month of the financial year, hence the need for me to have additional assurances regarding the work of the former Children's Commissioner.

The previous Commissioner left office on 28 February 2010. He was ultimately responsible for ensuring an effective system of internal control until he left post.

A year-end internal audit assurance review of some of the activities of the previous Commissioner provided assurance that the controls upon which the organisation relies to provide assurance that the Office has acted in a transparent manner, with all interests declared and undertaken solely for the benefit of the organisation, are effective. Nonetheless some audit recommendations for further action to avoid exposure to significant risk were accepted by the Office of the Children's Commissioner and a plan established to improve these controls.



Dr Maggie Atkinson
Children's Commissioner and
Accounting Officer
10 June 2010

Audit Certificate

OFFICE OF THE CHILDREN'S COMMISSIONER
THE CERTIFICATE AND REPORT OF THE
COMPTROLLER AND AUDITOR GENERAL TO
THE HOUSES OF PARLIAMENT

I certify that I have audited the financial statements of The Office of the Children's Commissioner for the year ended 31 March 2010 under the Children Act 2004. These comprise the Net Expenditure Account, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Taxpayers' Equity and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Office of the Children's Commissioner's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by

the Office of the Children's Commissioner; and the overall presentation of the financial statements.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on Regularity

In my opinion, in all material respects the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Office of the Children's Commissioner's affairs as at 31 March 2010 and of its deficit, changes in taxpayers' equity and cash flows for the year then ended; and
- the financial statements have been properly prepared in accordance with the Children Act 2004 and Secretary of State directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Children Act 2004; and
- the information given in Management Commentary, and the information in the Remuneration Report that is described in that report as being unaudited, included within the Annual Report, for the financial year for which the financial statements are prepared, is consistent with the financial statements.

Audit certificate

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records or returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Statement on Internal Control does not reflect compliance with HM Treasury's guidance.

I have no observations to make on these financial statements.

Amyas C E Morse

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

16 June 2010

Net Expenditure Account

For the year ended 31 March 2010

Expenditure	Note	2009/10 £000	2008/09 £000
Staff Costs	4	1,479	1,605
Project Costs	5	536	360
Other Operating Expenses	6	1,025	1,065
Cost of Capital	7	12	24
Total Expenditure		3,052	3,054
Income			
Grants	8	14	75
Other Operating Income	8	6	6
Total Income		20	81
Net Expenditure after cost of capital		(3,032)	(2,973)
Reversal of Cost of Capital/Notional Charges	7	12	24
		–	–
Net Expenditure for the year		(3,020)	(2,949)

Note:

- a) All of the income and expenditure of the Children's Commissioner is in respect of continuing operations.
 b) There are no other gains or losses other than reported above.

Statement of Financial Position

As at 31 March 2010

Assets

Non-current assets

	Note	2009/10 £000	2008/09 £000	1 April 2008 £000
Property, plant and equipment	9	240	509	772
Intangible assets	10	63	100	128
		303	609	900
Trade and other receivables due after more than one year	11α	93	93	108
Total non-current assets		396	702	1,008
Current assets				
Trade and other receivables	11b	20	97	22
Cash and cash equivalents	12	24	21	357
Total current assets		44	118	379
Current liabilities				
Trade and other payables	13	(285)	(315)	(840)
Assets less liabilities		155	505	547
Reserves				
Tax payers' equity				
General reserve	14	155	505	547
		155	505	547

The financial statements on pages 28 to 44 were approved by the Children's Commissioner on 10 June 2010.

Dr Maggie Atkinson

Children's Commissioner & Accounting Officer

10 June 2010

The notes on pages 32 to 44 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2010

	Note	2009/10 £000	2008/09 £000
Cash flows from operating activities			
Net Expenditure		(3,020)	(2,949)
Depreciation and amortisation	9 & 10	307	348
Decrease / (Increase) in trade and other receivables		77	(60)
Increase / (Decrease) in trade payables		(31)	(560)
Net Cash outflows from operating activities		(2,667)	(3,221)
Cash flows from investing activities			
Purchase of property, plant and equipment	9	–	(14)
Purchase of intangible assets	10	–	(8)
Net cash outflow from investing activities		–	(22)
Cash flows from financing activities			
Grant received towards capital expenditure	14	–	22
Grant received towards resource expenditure	14	2,670	2,885
		2,670	2,907
Net financing			
Net increase / (Decrease) in cash and cash equivalents during the Period		3	(336)
Cash and cash equivalents at the beginning of the period	12	21	357
Cash and cash equivalents at the end of the period	12	24	21

Statement of Changes in Reserves For the year ended 31 March 2010

	£000
Balance at 31 March 2008	568
Changes in accounting policy	(21)
Restated balance at 1 April 2008	547

Changes in taxpayers' equity for 2008/09

At 1 April: 2008	547
Net Expenditure on continuing operations	(2,973)
Non cash charges – cost of capital	24
Grant-in-aid received towards capital expenditure	22
Grant-in-aid received towards resource expenditure	2,885
At 31 March 2009	505

Changes in taxpayers' equity for 2009/10

At 1 April: 2009	505
Net Expenditure on continuing operations	(3,032)
Non cash charges – cost of capital	12
Grant-in-aid received towards capital expenditure	–
Grant-in-aid received towards resource expenditure	2,670
At 31 March 2010	155

Notes to the Accounts

1. Statement of Principal Accounting Policies

a. Basis of preparation

The Children's Commissioner was created as a Corporation Sole under Schedule 1 of the Children Act 2004 and was established following the appointment of the Commissioner in March 2005. Accounts are drawn up in accordance with Treasury Guidance, Annual Reports and Accounts guidance, the Children Act 2004, and the Accounts Direction and the financial memorandum between the Secretary of State for Education and the Commissioner dated 12 September 2005, copies of which can be obtained from the Children's Commissioner or DfE (formerly DCSF). They are drawn up in accordance with the Government Financial Reporting Manual (FReM). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Children's Commissioner for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Children's Commissioner are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The particular accounting policies adopted by the Children's Commissioner are described below. In accordance with IAS 8, the accounting policies and estimation techniques used are those that are judged to be the most appropriate for the purpose of giving a true and fair view. These policies are reviewed regularly to ensure they remain the most appropriate.

They have been applied consistently in dealing with items considered material in relation to the accounts.

These accounts have been prepared on a going concern basis.

b. Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

c. Grant-in-aid

Grant-in-Aid received from DfE (formerly DCSF) in respect of revenue expenditure or relating to general capital expenditure is recognised in the general reserve in the year it is received.

d. Income recognition

Grant income that is receivable for a specific purpose or project is credited to the Net Expenditure Account over the duration of the activity to which it relates. Other income is recognised in the Net Expenditure Account on an accruals basis.

e. Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The defined benefit schemes are unfunded and are non-contributory except in respect of dependants' benefits. The Children's Commissioner recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS. In respect of the defined contribution schemes, the children's Commissioner recognises the contributions payable for the year. PCSPS also permits employees to opt for a partnership pension account, a stakeholder pension with an employer contribution. The defined benefit schemes are treated for accounting purposes as a defined contribution scheme as required by IAS 26. The defined benefit scheme prepares its own financial statements. A description of the pension schemes is at Note 4.

Notes to the Accounts (continued)

f. Project costs

Expenditure on projects funded from grant-in-aid is charged to the Net Expenditure Account as it is incurred. For project grants payable by the Children's Commissioner, grant expenditure is recognised as work is performed, and a year end asset or liability could potentially exist if the Office of the Children's Commissioner is owed or owes the grantee money.

g. Property, plant and equipment and intangible assets

Assets purchased for use on a continuous basis at a cost in excess of £2500 are initially recorded at cost price. Assets other than construction in progress are re-valued to current replacement cost as at 31 March using price indices for current cost accounting published by the Office for National Statistics, when the effect of their revaluation over time is material. In instances where there are separate individual items of IT hardware which individually fall below the capitalisation threshold, similar items are grouped together and the combined cost is used for the purposes of determining whether they fall with the threshold.

Construction in progress is capitalised at cost. When complete, the cost of a construction project is transferred to the relevant asset class as a single item of expenditure.

h. Depreciation

Modified historic cost of a tangible fixed asset is depreciated to expected residual value by equal annual instalments from the date of bringing into operation as follows:

Equipment

Information technology, storages – over four years capital equipment is depreciated over its estimated useful economic life from the month of acquisition.

Furniture and fittings – the cost of improvements to leasehold buildings that

have been made are depreciated over the remaining life of the lease.

Intangible fixed assets – intangible fixed assets are amortised over expected useful economic life from the beginning of next calendar month after the acquisition.

i. Notional charges

The Treasury Financial Reporting Manual requires that the result of operations disclosed in the Operating Cost Statement should reflect the true value of resources consumed. Where a supply of goods or services is received at less than full cost, a charge equivalent to the estimated difference is introduced into the Operating Cost Statement.

j. Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made and due to be made under an operating lease of real property (net of any benefit received from the lessor) are charged by equal annual instalments to the Operating Cost Statement over the period from the date of first occupation until expiry of the lease. Resulting debit balances are classified as prepayments in the Balance Sheet. Resulting credit balances that will be eliminated within one year are classified as current liabilities. Operating lease cost are charged to expenditure as they are incurred (see Note 15 for further details).

k. VAT

During 2008/09, the Children's Commissioner became registered for VAT. The majority of the VAT incurred on its expenditure does not relate to a business supply, and as a consequence, it cannot reclaim VAT charged by suppliers. VAT costs incurred are included in each expenditure category and are not identified separately in the accounts. During 2009/10 the Office of the Children's Commissioner submitted a claim to HMRC

Notes to the Accounts (continued)

for a VAT refund which relates to previously capitalised fit-out costs for our premises. It was determined by HMRC that the output tax was equal to the input tax and the net claim zero. The consideration of these matters resulted in a reduction in the value of the original capitalised fit-out costs and an increase in the amortised rent accrual by an equivalent amount. The net effect on tax payers equity was zero.

m. Cost of capital

The cost of capital is calculated by applying a rate of 3.5% to the average capital employed. The average capital employed is defined as the average of total assets less total liabilities at 1 April and 31 March. The total assets balance excludes non-interest bearing bank balances with the Paymaster General.

n. Segmental analysis

The Children's Commissioner is not required to show a segmental analysis. This is because the quantitative thresholds required for segmental reporting, in accordance with IFRS 8, have not been met.

o. IFRS in issue but not yet effective

The IAS 7 amendment effective 1/1/2010 clarifies that only expenditure that results in the recognition of an asset (rather than simply to generate future income and cash flows) can be classified as a cash flow from investing activities. This is unlikely to have an impact on the Office of the Children's Commissioner. The revision of IAS 24 effective 1/1/2011 simplifies and clarifies the definition of a related party, and provides government-related entities with partial exemption from the disclosure requirements relating to related party transactions and outstanding balances (including commitments). This is unlikely to have a material effect on the Office of the Children's Commissioner.

Notes to the Accounts (continued)

2. First-time adoption of IFRS

Reconciliation of equity at 31 March 2008 (date of transition to IFRS)

	Previously reported under UK GAAP £000	IAS 19 Employee Benefits £000	Restated under IFRS £000
Property, plant and equipment	877	–	877
Intangible Assets	128	–	128
Trade and other receivables due after more than one year	108	–	108
Total non-current assets	1,113	–	1,113
Trade and other receivables	22	–	22
Cash and cash equivalents	357	–	357
Total current assets	379		379
Total assets	1,492	–	1,492
Trade and other payables	(924)	(21)	(945)
Assets Less Liabilities	568	(21)	547
Reserves			
Tax Payers' Equity	568	(21)	547

Reconciliation of net expenditure at 31 March 2008 (date of transition to IFRS)

	£000
Net Expenditure for 2007/08 under UK GAAP	2,856
Adjustments made under IAS	
19 Employee Benefits	21
Net Expenditure for 2007/08 under IFRS	2,877

Notes to the Accounts (continued)

2. First-time adoption of IFRS (continued)

Reconciliation of cash flows at 31 March 2008 (date of transition to IFRS)

	Previously reported under UK GAAP £000	IAS 19 Employee Benefits £000	Restated under IFRS £000
Cash flows from operating activities			
Net Expenditure	(2,856)	(21)	(2,877)
Depreciation and amortisation	324	–	324
Decrease / (Increase) in trade and other receivables	(23)	–	(23)
Increase / (Decrease) in trade payables	209	21	230
Net Cash outflows from operating activities	(2,346)	–	(2,346)
Cash flows from investing activities			
Payments to acquire tangible fixed assets			
Purchase of property, plant and equipment	(39)	–	(39)
Payments to acquire intangible fixed assets			
Purchase of intangible assets	(115)	–	(115)
Net cash outflow from investing activities	(154)	–	(154)
Cash flows from financing activities			
Grant received towards capital expenditure	154	–	154
Grant received towards resource expenditure	2,509	–	2,509
	2,663	–	2,663
Net financing			
Net increase / (Decrease) in cash and cash equivalents during the Period	163	–	163
Cash and cash equivalents at the beginning of the period	194	–	194
Cash and cash equivalents at the end of the period	357	–	357

Notes to the Accounts (continued)

3. Retrospective application of VAT transaction

	Changes Under IFRS	Decapilisation of fixed assets	Reduction of rent accrual	Reduction in depreciation	Increase in rent expense	Restated
Net expenditure account	2008/09					
	£000					
Expenditure						
Other Operating Expenses	1,065	–	–	(35)	35	1,065
Statement of financial position						
Assets						
NON-CURRENT ASSETS						
Property, plant and equipment	579	(178)		108		509
CURRENT LIABILITIES						
Trade and other payables	(385)		70			(315)
RESERVES						
TAX PAYERS' EQUITY						
General Reserve	505			(35)	35	505
Net expenditure account	1 April 2008					
	£000					
Expenditure						
Other Operating Expenses	952	–	–	(35)	35	952
Statement of financial position						
Assets						
NON-CURRENT ASSETS						
Property, plant and equipment	877	(178)		73		772
CURRENT LIABILITIES						
Trade and other payables	(945)		105			(840)
RESERVES						
TAX PAYERS' EQUITY						
General Reserve	547			(35)	35	547

The total impact on fixed assets at cost as at 31/3/2009 is £178k, and this is reflected in Note 9.

The total impact on fixed assets accumulated depreciation as at 31/3/2009 is £108k, and this is reflected in Note 9.

In 2009/10, previously capitalised VAT relating to a prior period was removed due to the amounts becoming reclaimable. The prior period adjustment on comparatives following the new application of the VAT transaction allows more consistent application to the accounts and clarifies the impact of the changes on the organisation consistent with IAS 8.

Notes to the Accounts (continued)

4. Staff costs

	Staff with a permanent (UK) contract £000s	Government secondees £000s	Contract Personnel £000s	Total £000s	Total 2008-09 £000s
Costs of employment					
Salary	1,136	–	–	1,136	1,186
Social security costs	95	–	–	95	107
Pension costs	185	–	–	185	247
Cost of non-employed staff	–	–	63	63	65
VAT on Secondments	–	–	–	–	–
Total	1,416	–	63	1,479	1,605

The average number of persons employed by the Children's Commissioner during the period expressed as full time equivalents was:

Executive	5.00	–	–	5.00	4.50
Other personnel	20.00	–	1.00	21.00	25.00
Total	25.00	–	1.00	26.00	29.50

The salary costs include an accrual of £9,000 (2008-09: £1,100) for staff bonuses in relation to 2009-10. They also include an accrual for outstanding staff leave in accordance with IAS 19 Employee Benefits. Total collective termination benefits of £143,048 were paid to nine members of staff leaving under a restructure programme in 2009-10 (2008/09: £0).

Pension costs

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but the Children's Commissioner is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2007.

Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation.

<http://www.civilservice-pensions.gov.uk/>

For 2009-10, employers' contributions of £185,000 (2008-09 £247,000) were payable to the PCSPS at one of four rates in the range 16.7 to 24.3 per cent (2008-09 17.1 to 25.5 per cent) of pensionable pay, based on salary bands. Employer contribution rates are reviewed every four years following a full scheme valuation by the Government Actuary. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. No employer's contributions were paid to any of the panel of three appointed stakeholder pension providers. No persons retired early on ill-health grounds.

Notes to the Accounts (continued)

5. Project expenses

	2009/10 £000	2008/09 £000
Annual Theme – Gun and Knife Crime	8	91
Happy and Healthy	–	45
Website maintenance and content	42	74
Participation Programme*	42	45
BINOCC	3	6
11 Million Awareness Survey	–	10
Youth Justice and Antisocial behaviour	22	–
Asylum	26	6
Mental Health	7	–
Enjoying education and leisure	–	1
Safeguarding*	96	16
Family Research	75	–
Press Office*	38	21
Complaints	35	–
Stakeholder engagement general	34	–
UNCRC 20th anniversary celebrations	30	–
CYP Press Centre	20	–
Equalities 2009-10	20	–
Takeover Day*	23	1
Other projects*	14	44
Project Expenditure total	536	360

* In the 2008-09 accounts Safeguarding costs were charged under Participation Programme; also Press Office costs and Takeover Day costs were charged under Other projects costs. All have now been disclosed separately in Note 5.

The figures above are the direct costs of our projects. In addition, there is the cost of staff time in relation to the delivery of these projects. Staff costs are shown in Note 3, although they are not allocated across the projects.

Notes to the Accounts (continued)

6. Other operating expenses

	2009/10 £000	2008/09 £000
IT support costs	56	63
Corporate communications	10	40
Travel	5	4
Attendance at meetings and conferences	4	3
Training	27	23
Administration services	39	68
Office supplies	8	17
Legal and professional expenses	35	31
Miscellaneous expenditures	8	8
Recruitment	97	80
Telephone	61	46
Auditors remuneration		
– External auditors – statutory audit work	23	23
– External auditors – other assurance work	2	2
– Internal auditors	27	15
Governance costs	14	12
Accommodation costs	292	268
Heating and lighting	10	14
Non-cash items		
Depreciation and amortisation	307	348
	1,025	1,065

The Children's Commissioner has entered into an agreement to lease space in No 1 London Bridge from February 2006. The cessation date of the lease is the end of March 2011 and the total cash rent payable over this term is £655,000. The rent forms part of the accommodation costs charged under Other Operating Expenses above.

7. Notional charges

	2009/10 £000	2008/09 £000
Cost of capital	12	24
	12	24

Notes to the Accounts (continued)

8. Income

	2009/10 £000	2008/09 £000
Project specific grant	14	75
Other operating income	6	6
	20	81

9. Property, plant and equipment

	Furniture & Fittings £000	Equipment £000	Total £000
Valuation/Cost			
At 1 April 2009 brought forward	1,321	134	1,455
Prior period adjustment*	(178)		(178)
Additions (Note 14)	–	–	–
At 31 March 2010	1,143	134	1,277
Depreciation			
At 1 April 2009 brought forward	779	97	876
Prior period adjustment*	(108)		(108)
Charge for year	247	22	269
At 31 March 2010	918	119	1,037
Net book value			
At 31 March 2010	225	15	240
At 1 April 2009*	472	37	509

*In 2009-10, previously capitalised VAT relating to a prior period was removed due to the amounts becoming reclaimable.

The Assets are stated at cost as the net increase in value when using modified historical cost convention is not material. The Children's Commissioner owns all of these assets and none of them are leased.

Notes to the Accounts (continued)

10. Intangible assets

	Software licenses £000	Website £000	Total £000
Valuation/Cost			
At 1 April 2009	100	50	150
Additions (Note 14)	–	–	–
At 31 March 2010	100	50	150
Amortisation			
At 1 April 2009	37	13	50
Charge for year	25	12	37
At 31 March 2010	62	25	87
Net book value			
At 31 March 2010	38	25	63
At 1 April 2009	63	37	100

11. Trade receivables and other current assets

	2009/10 £000	2008/09 £000	1 April 2008 £000
11a Amounts falling due after one year			
Rent deposit	89	89	89
Pre-payments	4	4	19
	93	93	108
11b Amounts falling due within one year			
Pre-payments	17	90	18
Trade receivables	1	1	–
Staff receivables	2	6	4
	20	97	22
11c Intra-Government balances			
Balance with other central government bodies	–	–	–
Balance with local authorities	3	–	–
Intra-Government balances	3	–	–
Balance with bodies external to Government	17	97	–
Total creditors at 31 March 2010	20	97	–

Notes to the Accounts (continued)

12. Cash and cash equivalents

	2009/10 £000	2008/09 £000	1 April 2008 £000
Paymaster General	16	9	326
Commercial bank and cash in hand	8	12	31
	24	21	357

13. Trade payables and other current liabilities Amounts falling due within one year

	2009/10 £000	2008/09 £000	1 April 2008 £000
13a Analysis by Type			
Trade payables	107	106	532
Accruals	128	153	177
PAYE	18	21	20
National Insurance contributions	13	14	14
Pension contributions	19	21	22
Deferred Income	–	–	75
	285	315	840

The accruals include £11,500 (£18,000 2008/09) in relation to untaken staff leave at the year end, in accordance with IAS 19 Employee Benefits.

	2009/10 £000	2008/09 £000	1 April 2008 £000
13b Intra-Government balances			
Balance with other central Government bodies	71	56	32
Balance with local authorities	1	–	–
Intra-Government balances	72	56	32
Balance with bodies external to Government	213	259	808
Total creditors at the 31 March 2010	285	315	840

14. Movement on general reserve

	2009/10 £000	2008/09 £000	1 April 2008 £000
At 1 April: 2009	505	547	761
Net expenditure on continuing operations	(3,020)	(2,949)	(2,877)
Grant-in-aid received towards capital expenditure	–	22	154
Grant-in-aid received towards resource expenditure	2,670	2,885	2,509
At 31 March 2010	155	505	547

Notes to the Accounts (continued)

15. Commitments under leases

Operating leases

The Children's Commissioner has entered into operating lease contracts for the provision of a photocopier, post franking machine, hot and cold water systems and office accommodation. At 31 March 2010, the total future minimum lease payments will be met on the following dates:-

Year of payment	31-Mar-10 £000	31-Mar-09 £000
Buildings		
Not later than one year*	115	138
Later than one year and not later than five years	–	115
Later than five years	–	–
Other		
Not later than one year	2	2
Later than one year and not later than five years	3	–
Later than five years	–	–

16. Related party transactions

The Children's Commissioner is sponsored by the DfE (formerly DCSF), which is regarded as a related party. There were material transactions with the DfE in respect of Grant-in-Aid (note 14). None of the Board members, key managerial staff or other related parties has undertaken any material transactions with the Children's Commissioner during the year. As disclosed at page 9 of the Annual Report, the Office of the Children's Commissioner undertook a programme of work during 2009-10 on the impact of bereavement on children and young people. This included supporting both the Childhood Bereavement Network's survey of local government and health services for bereaved children and the Network's annual conference in February 2010. The former Children's Commissioner became patron of the Childhood Bereavement Network from 1 March 2010.

17. Financial instruments

The Children's Commissioner has no borrowings and relies primarily on departmental grants for its cash requirements, and is therefore not exposed to liquidity risk. It has no material deposits, and all material assets and liabilities are denominated in sterling so it is not exposed to interest rate risk or currency risk.

18. Events after the end of the accounting period

There have been no events after the end of the accounting period requiring an adjustment to the financial statements.

The financial statements were authorised for issue on 16 June 2010 by the Accounting Officer.

Working with others

The Children's Commissioner for England is represented on a number of external boards and bodies which include: Stakeholder Board, Family Justice Board, Family Justice Council, Voice of the Child sub-Committee of the Family Justice Council, ADCS Children, Families and Communities sub-committee, NAC on Children's Mental Health and Psychological well-being, NAG on Mental Health of Offenders, Children's Communication Coalition, Family Justice Council Working Party on Children Giving Evidence, London Serious Youth Violence

Board, Child Friendly Communities Advisory Group (UNICEF), Research Governance Advisory Group (DfE), Children in Care Stakeholder Group (DfE), National Advisory Council on children's mental health – participation/voice of the child sub-group, Social Work Advisory Group (CDWC), C4EO Safeguarding theme Advisory Group, BINOCC annual conference organisation, chair of policy group, National Participation Forum, Participation Works Partnership Board.

Children are the future

Children are the future, they're the start of things to come,
A brighter side of life, laughter, happiness and fun.
Children look to change the world and make a better place,
There's nothing more uplifting than a child's smiling face.
If Children are supposed to free this world of war and fights,
Then we need to focus closely on the little Children's rights.
If we're ever going to make a change we need to start right now,
We need to teach the children and we need to show them how.

Children's rights include a loving family and a home;
To build on life's foundations and be as sturdy as a stone.
Children's rights include an education that is free,
To one day become a doctor, scientist or MP.
We need a justice system where the children still have faith,
Because a child has the right to society that is safe.
A child has the right to open up and speak their voice
And with a little guidance they can make an informed choice.

The grown ups of tomorrow are the children of today,
We can't just disregard them, we should let them have their say.
A child has so many rights, just like you and me,
So let's give them the right to be the best, the best that they can be!

Charlie Gager
Diana Award holder and host of the UNCRC 20th anniversary event

Thank you to Lambeth Council, Connexions in Cornwall, managed and delivered by Careers South West, and Winston's Wish for providing photographs for use in this report.

Cover images (left to right):

- Deputy Youth Mayor Emmanuel enjoying an action-packed day with the Lambeth Mayor on Takeover Day 2009.
- Children at Clapham Park School.
- Children's Commissioner Maggie Atkinson being shown around social enterprise Hill Holt Wood by Philip.



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