

# Accounts

2020-21



**Comisiynydd  
Plant Cymru**

Children's  
Commissioner  
for Wales

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# Audit and Risk Assurance Committee's Annual Report 2020-21

Under its Terms of Reference, the committee is required to produce an Annual Report summarising the work done during the year to support the Annual Accounts and Governance Statement. The Children's Commissioner's Audit and Risk Assurance Committee (ARAC) is therefore pleased to present this report for the year ending 31 March 2021.

## Introduction

The primary role of the Committee is to provide independent advice to the Children's Commissioner for Wales, to assist her to discharge her responsibilities as Accounting Officer. Reporting directly to the Commissioner, members of the Committee review the comprehensiveness of the systems of assurances put in place to meet the Commissioner's Accounting Officer needs and reviewing the reliability and integrity of those systems. In practice, members of the Committee review and challenge the assurances provided by the Commissioner's staff and by her internal and external auditors and advise her on corporate governance, risk management and internal control.

This report focuses on the Committee's work in discharging those functions this financial year, from 1 April 2020 to 31 March 2021.

To ensure the Committee complies with the Good Practice principles set out in HM Treasury's Audit and Risk Assurance Committee Handbook, members were invited to complete the National Audit Office's Audit and Risk Assurance Committee Effectiveness Checklist, the results of which have been taken into account in preparing this Annual Report.

## Membership

### Non-executive members

- **Jocelyn Davies (Chair), a former Member of the National Assembly for Wales**
- **Margaret Provis, former Senior Civil Servant**
- **Arwel Thomas, former Senior Civil Servant**

After a successful recruitment campaign in November 2020, an additional three non-executive members were appointed for a period of three years. These new members strengthens the core skill base of the Committee whilst bringing a range of new experiences and expertise. New members include:

- **Jo Hendy, senior civil servant at a Welsh local authority**
- **Julie Richards, communications consultant**
- **Bernie Bowen-Thomson, local councillor and director of a third-sector organisation.**

### Commissioner's staff

- **Sally Holland, Children's Commissioner for Wales**
- **Tony Evans, Head of Finance and delegated Accounting Officer**
- **Sara Jermin, Head of Communications and Performance**
- **Ceirios Williams, Executive Support Officer who provides Secretariat support to the Committee.**

# Audit and Risk Assurance Committee's Annual Report 2020-21

## Others

Representatives from the Commissioner's internal auditors (for this period, Deloitte LLP), who comply with the Public Sector Internal Audit Standards and representatives from Audit Wales, (external auditors), discharging the Auditor General for Wales' statutory duties and obligations under the Code of Audit Practice.

## Remuneration

Members do not receive any remuneration but can be reimbursed for out-of-pocket expenses occurred. Members submit such claims in accordance with the Commissioner's Travel and Subsistence Policy. There were no such claims during this period as all meetings were held virtually due to the Covid-19 pandemic.

## Conflicts of Interest

As members of ARAC, each member of the Committee completes an annual declaration of interests, held in accordance with all relevant data protection regulations. In addition, the first agenda item for any ARAC meeting allowed for the declaration of any interest specific to the agenda items for that meeting.

## Training

Members are invited to assess their training needs annually. This year, members, including new additions, undertook training on risk management. New members also completed a series of induction meetings with every member of the Commissioner's management team.

The training plan for 2021/22 include sessions on cyber security and data protection.

## Meetings

The Committee aims to meet at least four times a year. During this financial year, meetings were held in April 2020, July 2020, October 2020 and January 2021. To ensure that appropriate matters can be raised in confidence, the Chair and non-executive members also meet with representatives of External and Internal Auditors in private ahead of most full-Committee meetings.

## Attendance Record

Member	Attendance level
Jocelyn Davies	4 of 4
Arwel Thomas	4 of 4
Margaret Provis	4 of 4
Jo Hendy	Member since January 2021, 1 of 1
Julie Richards	Member since January 2021, 0 of 1
Bernie Bowen-Thomson	Member since January 2021, 1 of 1
Sally Holland	4 of 4
Tony Evans	4 of 4
Sara Jermin	4 of 4
Ceirios Williams	4 of 4
Deloitte	4 of 4
Audit Wales	3 of 4

# Audit and Risk Assurance Committee's Annual Report 2020-21

## Committee Business

Terms of Reference, reviewed annually by members, details the Committee's remit and work plan. They were last updated and approved in July 2020 and can be accessed on the Commissioner's website. Included within the Terms are details of the Committee's standing agenda items, including:

- **Risk Register**
- **Finance report**
- **Internal Audit report**
- **External Audit update**
- **Governance / evaluation framework**

The Committee's Chair reviews the agenda prior to its despatch to Committee members and attendees.

In addition to the routine items, the Committee reviewed the organisation's internal Risk Management Policy during the 2020|21 financial year, tracked internal and external audit recommendations, undertook a review of a complaint at Stage 3 of the Commissioner's Complaints Procedure and produced a series of recommendations all accepted by the team. Members also reviewed the Commissioner's plans to move premises and introduce a hybrid way of working.

During this unprecedented year, members agreed to implement the National Audit Office's guide for Audit and Risk Assurance Committee on financial reporting and management during COVID19 pandemic. Its purpose is to help members discharge their responsibilities and to examine the impact of the pandemic on the organisation. Quarterly reports on the main planks of the guide are now tabled by the Commissioner's team for the Committee to consider.

## Overall Assessment

### External Audit

In its Audit of Accounts Report and Management Letter for 2020|21, Audit Wales reported the Auditor General's intention to issue an unqualified audit opinion. They were satisfied for the Commissioner, as Accounting Officer, to sign off on the 2020|21 accounts.

There were no misstatements identified in the accounts, which remain uncorrected. To note, there were initially minor misstatements in the accounts; these were qualitative narrative in nature and were corrected by management.

Included within this report were their assessment of progress made against prior year recommendations – accepted in full by the Commissioner. No new recommendations were presented as a result of this year's audit. The Commissioner's team report on progress made in relation to these recommendations on a quarterly basis to the Committee.

### Internal Audit

Deloitte LLP, as the Commissioner's appointed internal auditors, provide independent and objective assurance to the Accounting Officer on risk management, internal control and governance. They completed a programme of audits during 2020|21, as approved by ARAC, and stated in its annual report to the Committee:

"Based on the work undertaken as detailed in our Corporate Governance and Risk Management Internal Audit Report for 2020/21, our overall assessment is that the classification of assurance for corporate governance and risk management is **substantial**."

"Based on the conclusions of our work, we can provide the Children's Commissioner for Wales with **substantial** assurance in relation to the organisation's arrangements for risk management, governance and internal control."

# Audit and Risk Assurance Committee's Annual Report 2020-21

Below is the statement of level of assurance achieved for each area of audit:

- **Financial Systems: Budgetary Control: Substantial**
- **Financial Systems: Fixed Assets: Moderate**
- **Financial Systems: Banking and Cash Management: Substantial**
- **Financial Systems: Civil Service Pension Arrangements: Substantial**
- **Corporate Governance and Risk Management: Substantial**

## Conclusion

As a result of its work and the findings of internal and external audit, the Committee can provide the Accounting Officer with assurances that the governance, financial management and risk management arrangements in place continue to be strong and have been robust and reliable during the financial year.

This year has been a year like no other. Due to robust business continuity structures and swift, solid and safe decision making, the Commissioner's team has delivered its intended work plan, taken on additional pieces of time-critical work on behalf of children in Wales, supported staff to work safely from home, and maintained a solid control environment. Despite the challenging circumstances during this ongoing pandemic, the Committee thanks the Commissioner and her staff for being open and receptive to challenge and for the cooperative approach they have taken to the Committee's work this year. In particular, members would like to express their gratitude in how efficient and effective the Commissioner's team has been in responding positively to requests and suggestions from members whilst juggling during such an extraordinary year. Members would also like to extend their gratitude to the internal and external auditors for their constructive contribution and collaboration; we look forward to forging a constructive working relationship with the Commissioner's new internal auditors, TIAA, over the next twelve months.

Whilst we acknowledge the strength of the Commissioner's governance and financial arrangements this year, the Commissioner's team and members of this Committee always strive to improve. The committee's focus this year, as well as the core work plan commitments, will be on managing the risks relating to cyber security; succession planning to ensure swift transition to a new Commissioner in 2022; appraisal and training programme for non-executive members; the Commissioner's approach and compliance with the Cabinet Office's counter-fraud standards; evaluation of the Commissioner's response to Covid-19 pandemic and management of risks around the proposed changes to the Government of Wales Act (Budget Motions and Designated Bodies) Order 2018.

Prepared by  
**Jocelyn Davies, Chair**  
July 2021

# Directors' Report

## Introduction

The Children's Commissioner for Wales is an independent children's human rights institution. The principal aim of the Commissioner is to safeguard and promote the rights and welfare of children. Two laws set out rules about how she can carry out her work and give her certain powers: the Care Standards Act 2000 and the Children's Commissioner for Wales Act 2001 (which amended the Care Standards Act 2000).

## Here is a summary of the Commissioner's powers

- **The power to review and monitor the arrangements for complaints, whistleblowing and advocacy of defined public bodies;**
- **The power to review the exercise of functions (powers and duties) or proposed exercise of functions of defined public bodies, including Welsh Government;**
- **The power to examine cases, in respect of individual children;**
- **The power to provide assistance to individual children; and**
- **The power to make representations to the First Minister, Welsh Ministers and the Counsel General about any matters affecting the rights and welfare of children which concern her and for which she does not have the power to act.**

The Commissioner does not have the power to act in a number of defined circumstances:

- **Matters that have not been devolved to the Welsh Government which include immigration and asylum, welfare benefits, justice and policing, and children in the military;**
- **Where CAFCASS (the Children and Court Advisory Service) is able to act;**
- **Where Welsh Ministers have functions in respect of family proceedings; and**
- **From enquiring about or reporting on any matter that is or has been the subject of legal proceedings.**

Professor Sally Holland took up her post as the Commissioner from 20th April 2015, having been appointed by the First Minister, for a seven-year term. The remaining senior officers took up appointments between May 2006 and May 2017 and were appointed by the Commissioner (current and previous) under Schedule 2 paragraph 4 of the Care Standards Act 2000.

## Senior Officers

The following persons served as the Management Team during the year:

- **Professor Sally Holland - Children's Commissioner for Wales;**
- **Andy Wallsgrove – Head of Practice;**
- **Sara Jermin – Head of Communications and Performance;**
- **Tony Evans - Head of Finance;**
- **Amanda Evans – Head of Human Resources; and**
- **Rachel Thomas – Head of Policy and Public Affairs.**

## Audit and Risk Assurance Committee

Further details of the role and function of this Committee can be found within our governance statement and in the Committee's Annual Report. In summary, the Commissioner's Audit and Risk Assurance Committee provides advice and assurance in respect of corporate governance, risk management and control within the Commissioner's office and the adequacy of the internal and external audit arrangements. It meets at least bi-annually and is made-up of senior officials of the Commissioner's Office and Non-Executive members. The Non-Executive members of the Committee are:

- **Jocelyn Davies – former Member of the National Assembly of Wales**
- **Margaret Provis – former Civil Servant;**
- **Arwel Thomas – former Civil Servant;**

## Directors' Report

- **Julie Richards – Independent Writer/Strategic Communications Consultant, appointed from January 2021 ;**
- **Bernie Bowen-Thomson –Chief Executive Officer at Safer Wales, appointed from January 2021; and**
- **Jo Hendy – Chief Audit, Risk and Information Officer for Pembrokeshire County Council & Head of Internal audit for ERW and Swansea Bay City Deal, appointed from January 2021.**

Audit Wales and Deloitte, the Commissioner's current internal auditors, also take part in every meeting. During 2020-21 the Commissioner undertook a joint tender for internal audit services with the Public Services Ombudsman for Wales, the Older People's Commissioner for Wales, the Future Generations Commissioner for Wales and the Welsh Language Commissioner; a three year contract was awarded to TIAA Ltd, starting in April 2021.

### Funding

The Children's Commissioner for Wales is independent of, but funded by the Welsh Government. In 2020-21 the Commissioner received £1.580 million (2019-20: £1.580 million) to fund the Commissioner's activities.

### Format of the Accounts

These financial statements have been prepared in accordance with Paragraph 7(2) Schedule 2 of the Care Standards Act 2000 and the Accounts Direction issued by Welsh Ministers. A copy of that direction can be obtained from Children's Commissioner for Wales, Oystermouth House, Charter Court, Phoenix Way, Swansea, SA7 9FS.

These accounts have been prepared for the period from 1st April 2020 to 31st March 2021 and reflect the assets, liabilities and resource outturn of the Children's Commissioner. These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context.

### Results for the Year

The Statement of Comprehensive Net Expenditure shows expenditure, for the period, of £1.700 million (2019-20: £1.644 million). The planned higher expenditure in this period was due to the need to increase the provision for dilapidations, expenditure associated with supporting our team to work effectively and safely at home and funding the Commissioner's two Coronavirus and Me surveys. The general fund balance as at the year-end is £51,000 (2019-20: £171,000).

During March 2020 the UK Government and the Welsh Government introduced "lock-down" arrangements in order to deal with the COVID19 Pandemic. The Commissioner and her staff have complied with the requirements and all staff have been working from home since March 2020. The Commissioner has ensured that the organisation has maintained adequate governance and management arrangements throughout, whilst also ensuring that the health and wellbeing of staff is maintained and monitored. The Commissioner and her Management Team continue to monitor the arrangements and give due consideration to the guidance issued by the Welsh Government concerning the pandemic. During the period 2020-21 the team completed a number of high profile outcomes which are reported in detail in the Commissioner's Annual Report. Listed below are some of our main achievements during this period:

- **Engaged directly with at least 694 children and young people across Wales at online events, workshops and meetings**
- **Gathered the views of 44,000 children and young people across Wales through our 'Coronavirus and Us' surveys**
- **Held focus groups with 55 young people across Wales in a 'listening day' in November to assess the impact of the October 'firebreak' restrictions in Wales**
- **Gathered the views of 167 head teachers and college principals in one week in January on digital inclusion**
- **Hosted online children's rights lessons for 864 children and young people**
- **Secured nearly 10,000 votes in the country's first parallel Senedd election for 11-15 year olds.**
- **Hosted training sessions on children's rights for over 800 participants**



## Directors' Report

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- **Responded to at least 30 Senedd, Welsh Government and other organisations' consultations, creating tangible change in a number of new policies and legislation.**
- **Published 11 thematic reports on topics ranging from inclusion in the foundation phase to a report to the UN Committee on the Rights of the Child.**
- **Managed 663 cases through our Investigations and Advice service**
- **Secured at least 449 pieces of broadcast and print coverage for the organisation**
- **Worked with at least 148 working groups and organisations on a range of children's rights issues and increased our engagement with some critical organisations, including education consortia, third sector organisations and teaching unions**

During 2020-21 the Commissioner's staff changed to 21.26 (whole time equivalent) from 21.76 (whole time equivalent) members of staff, which includes full time and part time employees.

### Learning and Development

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We've included further details of our work relating to learning and development in our governance statement. In brief, the Commissioner continues to invest in the provision of learning and development opportunities for staff.

Through the Commissioner's Performance Development Framework all staff are asked and supported to identify personal development needs and record these needs on a Personal Development Plan. As an organisation, we are committed to investing time and resources in the development of everyone who works here and the development of clear systems and structures to support the way we work. We know that establishing a shared understanding about what is to be achieved, and everyone understanding their role within that, enables people to deliver on behalf of the organisation and for children and young people in Wales. The Performance Development Framework links individual performance and development to the strategic objectives of the organisation. We know that people make their best contribution and provide the highest quality of work when they have clear, meaningful and challenging

work to do. We also know that planning our work and reflecting on what went well and what could be different in the future enables individuals to grow and improve in their practice. In addition to personal development, the organisation provides an Office wide learning and development programme for all employees each financial year. These meet its obligations concerning learning and development that is either dictated by statute or is considered essential for all staff groups to meet the needs of the annual work plan, covering topics, for example, on Child Protection and Safeguarding.

### Staff Consultation and Engagement

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The accountability and governance structures described in this document helps to make our workplace a safe, productive and enjoyable place to be. In addition, our collaborative workplace culture significantly contributes to our success as a high performing and successful Team. We believe that our sustained focus on employee engagement as well as staff consultation, over recent years, has been key in developing more progressive people management practices.

The Commissioner and her Management Team work collaboratively wherever possible with staff on major changes to the organisation and organisational development priorities. This is achieved through a variety of methods including our well-established project management approach to work, regular all staff meetings (Fika), surveys, and working groups such as the Well-being Group, long with whole team development days. In addition, we have established practice where all staff are provided with opportunities as individuals and in groups to contribute to the development of the Commissioner's three-year strategic plan and annual work plans.

### Staff Absences

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During 2020-21 the sickness absence rate within the Commissioner's office was 1.21 percent (2019-20: 4.1 percent), based as a percentage of the total available working days.

# Directors' Report

## Sustainability

As member of the Future Generation Commissioner's Advisory Panel and as a public body in Wales, the Commissioner is committed to the principles as outlined in the Wellbeing of Future Generations (Wales) Act 2015, which are:

- **A prosperous Wales;**
- **A resilient Wales;**
- **A healthier Wales;**
- **A more equal Wales;**
- **A Wales of cohesive communities;**
- **A Wales of vibrant culture and thriving Welsh language; and**
- **A globally responsible Wales.**

The Commissioner is also committed to minimising her organisation's impact on the environment wherever possible and seeks to reduce its impact via the following steps:

- **Stationery and office resources: staff are encouraged to minimise their use of office consumables whenever possible. Printing and photocopying are kept to the minimum;**
- **Travel: where practical, meetings are held using video conferencing wherever possible. More than 90 percent of the Commissioner's official journeys are carried out by train or bicycle and she encourages her staff to do the same;**
- **Energy: the Commissioner encourages all staff to be energy conscious and consider ways of reducing their carbon footprint; and**
- **Waste disposal: the Commissioner is committed to recycling all waste.**

During 2020-21 all staff worked from home, substantially reducing carbon emissions from commuting and attending meetings, which now took place virtually. Additionally, the office became almost paper-less, with our finance systems becoming fully electronic at the start of 2020-21. Our move in July 2021 to a modern office, close to a mainline

railway station, is expected to reduce our carbon footprint substantially and we will be continuing many new ways of working learned rapidly during the pandemic.

Section 6 of Part 1 of the Environment (Wales) Act puts in place a Biodiversity and Resilience of Ecosystems Duty for public authorities. In 2019-20 we developed a plan in accordance with the four pillars of our performance framework (which covers children and young people, the Commissioner's staff, organisational processes and financial stability/value for money) in response to that duty. The plan is discussed every six months by management team and each task within that plan is owned by a member of management team. You can read a copy of the plan on our website, under 'publications'.

## Equal Opportunities

All applications for employment with the Children's Commissioner for Wales are considered on the grounds that all job applicants should have equal opportunity for employment and advancement on the basis of their ability, qualifications and suitability for the work. No job applicant or employee should receive less favourable treatment on grounds of race, colour, sex, sexual orientation, age, marital status, disability, religion, family/domestic responsibilities or working patterns, nor should any individual be disadvantaged by conditions or requirements which cannot be shown to be justifiable.

During 2020 the Commissioner established an equalities action group, with a particular focus on race, which is already taking steps to enable us to further diversify our organisation.

# Directors' Report

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## Auditors

The Children's Commissioner for Wales' accounts are examined and certified by the Auditor General for Wales in accordance with paragraph 9 of Schedule 2 to the Care Standards Act 2000.

Deloitte LLP provides internal audit services for the Commissioner.

During the period no remuneration was paid to the auditors for non-audit work.

## Disclosure of Information to the Auditors

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So far as the Commissioner is aware, there is no audit information of which the auditors are unaware; and the Office has taken all the steps that it ought to have taken to make itself aware of any relevant audit information and to establish that the auditors are aware of that information.

## Personal Data Related Incidents

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All incidents involving personal data are reported to Management Team and to the Audit and Risk Assurance Committee. We abide by all guidance issued by the Information Commissioner's Office (ICO) including whether escalation of an incident to them is necessary. During 2020-21, we reported one incident to the ICO. Upon reviewing, the ICO were satisfied with our swift actions and approach to the incident and confirmed that no further action was required. Whilst the ICO concluded that no further action would be taken, an internal lessons learned exercise was undertaken with action points being taken forward.

## Events since the End of the Financial Year

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There have been no events since the end of the financial year that affect the understanding of these financial statements.

## Statement of Accounting Officer's Responsibilities

Under Schedule 2 of the Care Standards Act, Welsh Ministers have directed the Children's Commissioner for Wales to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Children's Commissioner for Wales and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:

- **observe the Accounts Direction issued by Welsh Ministers, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;**
- **make judgements and estimates on a reasonable basis;**
- **state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements; and**
- **prepare the financial statements on a going concern basis.**

The Commissioner is the Accounting Officer for her office by virtue of paragraph 10 of Schedule 2 to the Care Standards Act 2000. The responsibilities of the Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Children's Commissioner for Wales' assets, are set out in an Accounting Officers' Memorandum issued by HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Children's Commissioner for Wales' auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

# Annual Governance Statement

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This Statement by the Children's Commissioner for Wales sets out the basis on which the organisation has been established, the way in which it is governed and managed and how it is accountable for what it does.

## Role of the Children's Commissioner for Wales

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Established by the Care Standards Act 2000, the Children's Commissioner for Wales is an independent human rights institution. The Commissioner's remit is laid down in the Children's Commissioner for Wales Act 2001, which amended the Care Standards Act 2000. The principal aim of the Commissioner is to safeguard and promote the rights and welfare of children. This must be the Commissioner's overriding objective when undertaking her functions.

A summary of the Commissioner's powers is available [here](#).

## Current post holder

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I took up post as the Commissioner on 20 April 2015, having been appointed by the First Minister for a seven-year term.

# Annual Governance Statement

## Governance Structure

Below is a description of our governance structure. Further details about the membership of each group, attendance and respective terms of reference can be accessed on our website.

### Sally Holland – Children’s Commissioner for Wales

- Corporation Sole
- Accounting Officer

### Management Team (MT)

**Comprising: Head of Communications & Performance, Head of Practice, Head of Finance, Head of Policy & Public Affairs, Head of Human Resources. Chaired by the Commissioner.**

The MT’s primary purpose is to provide the Commissioner with support and advice on the strategic direction of the organisation, including contributing to the development of strategic aims and annual work plans. The MT is also responsible for the strategic leadership of the organisation, managing the operational, day-to-day running of the office in line with the organisation’s values.

### Commissioner’s Advisory Panel and Young People’s Panel

**Commissioner’s Advisory Panel & Young People’s Panel, comprising 10-12 adult members & 2-4 young people**

**Young People’s Panel, comprising 18 members aged 11–18**

Provide independent advice, support, scrutiny and challenge to the Commissioner and her staff, so as to secure the effective delivery of the Children’s Commissioner’s statutory responsibilities and to act as a critical friend and sounding board for the Commissioner and her staff regarding policies and proposals, informing the policy and strategic priorities.

### Audit and Risk Assurance Committee

**Comprising: 4–6 Non-Executive members**

Advise the Commissioner on the strategic processes for risk, control and governance, accounting policies, the accounts, and the planned activity and results of both internal and external audit.

# Annual Governance Statement

Advisory Panels: these are non-statutory panels, whose main role is to provide independent advice, support and challenge to the Commissioner and her staff. Head to the Annual Report to read more about their programme of work this year.

Audit and Risk Assurance Committee: to find out more about the role, remit and work of this Committee, please head to the Annual Report where you'll also be able to read the Committee's annual report.

As a public office in receipt of public funds, I am committed to implementing rigorous and transparent accountability and decision-making systems.

My governance framework comprises the systems, processes and values by which the organisation is directed and controlled. I am required to explain the governance structure within my organisation and to ensure it meets the requirements of the Corporate Governance Code and 'The Orange Book: Management of Risk'.

In this section I detail the extent to which the organisation lives up to these standards and provides evidence that the governance arrangements are working as intended across the organisation. To provide further assurance, in accordance with the Public Sector Internal Audit Standards, our corporate governance arrangements have been subject to internal audit by our consultants, Deloitte. Their overall assessment in 2020|21 is as follows:

"Based on the work undertaken as detailed in our Corporate Governance and Risk Management Internal Audit Report for 2020-21, our overall assessment is that the classification of assurance for corporate governance and risk management is **substantial**."

## Impact of Covid19 pandemic on the organisation

The pandemic, which began taking hold across the globe in early 2020, has turned our world upside down. We have experienced changed on an unimaginable scale in every aspect of our lives. Throughout the year, we have sought to use our position of influence to ensure children and young people were, and continue to be, front and centre of the Welsh Government's response. We have also had to focus on a complete shift in how we work.

As a result of robust business continuity procedures, we were thankfully able to adapt to full home working by all members of staff without a day of delay.

We have followed Welsh and UK Governments' advice and instruction throughout the pandemic and suspended all face-to-face contact with children, young people and others. All members of staff have been equipped to work full time from home, and necessary health and safety measures have been taken to ensure the set-ups and the security of home stations are adequate.

# Annual Governance Statement

In September 2020, six months into new working arrangements, we published '**Coronavirus and Us**' report which outlined our response as an organisation to the pandemic. Highlights include:

## 1. Staff

- a. Supporting staff with various caring responsibilities to work flexibly during strict lockdown measures, including school building closures;
- b. Usual levels of supervision maintained for all staff;
- c. Our wellbeing warriors have checked in regularly with staff and began recording a staff podcast as a way of keeping in touch;
- d. Management Team met weekly in addition to its monthly meeting, to ensure rapid response to key issues, concerns and risks.

## 2. Programme of work

- a. Delivered all our commitments outlined in our 2020-21 work plan, drafted and approved prior to the Covid-19 pandemic;
- b. Took on new additional pieces of work to ensure the views and experiences of children and young people were heard and acted upon during the pandemic, including two large-scale consultation of over 40,000 children and young people aged 3-18;
- c. Adapted our ways of reaching out to children and young people including monthly discussions with our young people's advisory panel;
- d. Hosted every scheduled meeting of Audit and Risk Assurance Committee and our Advisory Panels remotely.

## 3. Infrastructure

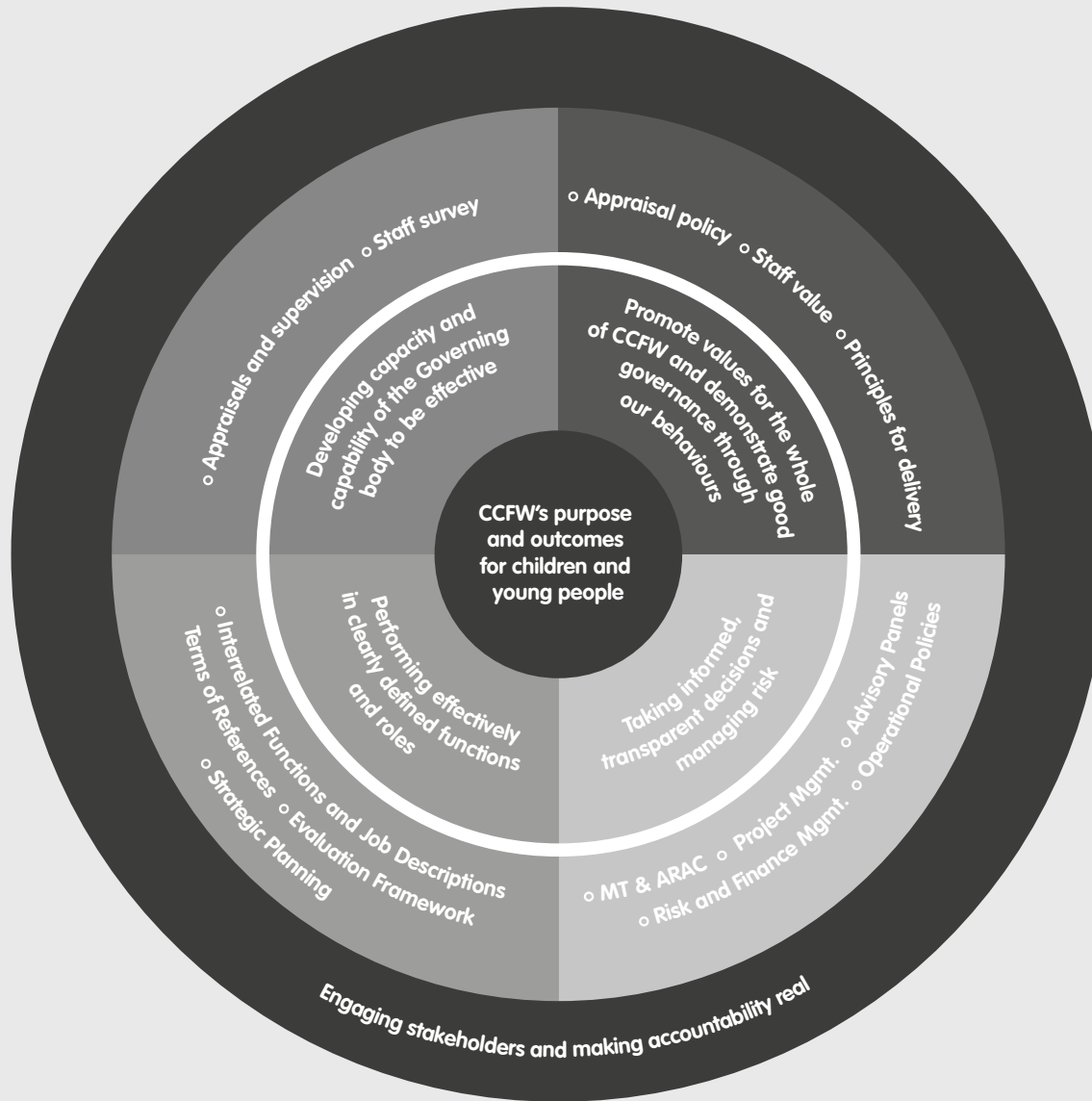
- **Investment in a new telephone and VC system, accessible to all staff remotely;**
- **Ensure necessary adaptations were made following individual assessments of every staff member's needs;**
- **Investment in cyber security measures as a result of a widening of our staff network.**

Whilst the rates of infection and mortality are decreasing, the pandemic remains an active threat to lives in Wales. We remain working from home and children and young people continue to face obstacles in their daily lives. We believe the following risks remain in place for us to actively consider and manage:

1. **Income:** squeeze on public finances resulting from the pandemic, which may impact on our future funding;
2. **Cyber security:** the ever-increasing risk of cyber security threats, including the additional aspect of a dispersed network due to remote working;
3. **Capacity of the public service in Wales, including the Welsh Government:** to deliver the changes we want to protect children's rights in Wales, as outlined in our three-year strategic plan.



# Governance Framework



\* Within our governance framework, the Commissioner is defined as our governing body – the body with overall responsibility for directing and controlling an organisation. At the Commissioner’s office, the Commissioner has delegated some responsibilities to members of her management team, all of which are outlined in our scheme of delegation.

## Governance Framework

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### Being clear about the organisation's purpose and outcomes

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Having a clear organisational purpose and set of objectives is a hallmark of good governance. Our strategic planning approach is the systemic approach to determining our goals. It enables the office to fulfil its legislative remit and to deliver against the vision and objectives set out in my strategic plans.

The strategic and annual planning processes provides an overall strategic direction for all functions within the office; and helps to ensure we make the most effective use of organisational resources to maximise our impact for children and young people in Wales.

### Engaging stakeholders and making accountability real

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I don't commission services nor do I deliver front-line services. Instead my work is focused on persuading and supporting others to introduce and implement change. I want children and young people to hold me to account on how my team and I have worked to influence progress in key areas of their lives.

Our current work plan, covering the period 2019-2022 was based on the biggest ever consultation we've undertaken with children, young people and adults; over 11000 people shared their views. Included within this plan are my strategic objectives for my final three years in post as Commissioner. We have committed to a full evaluation of this plan and intend to publish at the end of my tenure in April 2022.

In addition to these large-scale consultation, our participation strategy ensures I am working with and speaking up for children and young people across the country and our strategic planning policy expects all of our projects to work with children and young people to deliver change.

Our work on implementing our equality duties also enables us to make sure our work reaches those with protected characteristics.

My panel of young people provides me and my team with advice and challenge. I worked with the Senedd Ieuenctid I Youth Parliament again this year to discuss certain elements of my work which feature as their priority areas, including mental health provision for children and young people.

### Capacity and capability to be an effective organisation

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I recognise that governance is strengthened by the participation of people with many different types of knowledge and experience. I am confident, due to our Performance Development Framework, that all members of staff have the necessary skills, knowledge and capacity to discharge their responsibilities.

As an organisation we are committed to investing time and resources in the development of everyone who works here and the development of clear systems and structures to support the way we develop. In practice, this means we:

- **have an in-depth induction programme for all new members of staff;**
- **encourage all staff during their monthly supervision to discuss their learning and development needs and wants;**
- **reflect on achievements during our annual appraisal meetings with all staff and use our tailored training needs analysis form to base our discussions on future areas of development;**
- **support whole team development topics, some of which are mandatory.**

## Governance Framework

### Promoting Values for the Organisation and Demonstrating the Values of Good Governance through Upholding High Standards of Conduct and Behaviour

Our values and principles for delivery underpin all our operational and staff policies as well as our three-year strategy. They are shared with new staff members during induction and are communicated externally on our website and in key publications.

We are committed to enabling and empowering employees to meet individual, team and strategic goals and consider the process of annual appraisals, objective settings and personal development planning processes to be fundamental to achieving this aim.

There exists a suite of internal employment policies that all staff are required to follow in undertaking their duties on behalf of the organisation, including:

- **Policy and Procedure for Dealing with Unsatisfactory Conduct**
- **Dignity at Work policy**
- **Recruitment Principles and Procedures**
- **Procedure for handling Grievance Concerns**
- **Complaints Policy**
- **Whistleblowing Policy**
- **Performance Development Framework**
- **Sickness Absence Procedure**
- **Our Wellbeing Commitment**
- **A guide to holiday leave arrangements**
- **Our approach to probationary period.**

These policies each have an owner at Management Team level, are discussed with new members of staff during induction, and are updated on a regular cycle (the schedule of which is tabled at management team). As a suite, these policies help us foster a culture that values high performance and strengthens and improves how we carry out our roles.

All our internal policies are reviewed on a regular cycle and this year saw key employment policies being reviewed and updated following staff consultation. They included:

- **Learning and Development Policy and Procedure;**
- **A guide to CCfW pay arrangements (which is a brand new policy);**
- **My Welsh Promise (which is a brand new policy); and**
- **Homeworking Policy and Procedure (which was a brand new policy).**

### Taking Informed and Transparent Decisions which are Subject to Effective Scrutiny and Managing Risk

Responsibility for decision-making in the office rests with me, as corporation sole. However, I have delegated aspects of the operational decision making to the Management Team. Roles and responsibilities for all staff are clearly defined in respective job descriptions and within the Governance Framework's new scheme of delegation. All employees have clear conditions of employment and job descriptions, which set out their roles and responsibilities.

Below is a summary of how we ensure we take robust and transparent decisions:

- **Management Team Terms of Reference**

Contained within the Management Team's terms of reference is a commitment to internally publishing the agenda and minutes of each meeting, making decision-making transparent.

- **Audit and Risk Assurance Committee Terms of Reference**

Contained within the Audit and Risk Assurance Committee's terms of reference is a commitment to publishing the agenda and minutes of each meeting. They produce annual reports, which will be published on the organisation's website and its chair also prepares an annual statement for inclusion in the organisation's annual report to the First Minister.

## Governance Framework

### • Strategic Planning Policy

Our project management approach ensures the intended outcomes for children and young people are defined and achieved. It offers an effective mechanism for the organisation to define measurable outcomes, and includes mechanisms to monitor performance throughout all stages, including planning, specification, execution and post-project evaluation. Most members of staff have received formal project management training and the majority have obtained a basic qualification.

### • Risk Management

This policy defines the framework for risk management within the organisation. The main purpose of the policy is to document the process of risk management so that all staff know what is expected of them; ensure the introduction and maintenance of the process of risk management in a consistent manner; ensure that risk management is embedded in the organisation's activities; and promote a culture of risk awareness.

Also reviewed and published annually are the organisation's risk appetite statements.

### Risk Management

As noted above, our Risk Management Policy defines the framework for risk management within the organisation. The policy adheres to the main principles of The Orange Book: Management of Risk published by HM Treasury and aims to document the process of risk management so that all staff know what is expected of them; ensure the introduction and maintenance of the process of risk management in a consistent manner; ensure that risk management is embedded in the organisation's activities; and promote a culture of risk awareness.

Our system of internal control in relation to risk is based on a continuous process designed to identify and prioritise the risks to the achievements of the organisation's strategic objectives and compliance with policies and procedures. This involves evaluating the likelihood of those risks being realised and impact should they be realised on the organisation and on children and young people, and managing them efficiently, effectively and economically. In practice, it

means all members of staff accepting that risks are inevitable. It also means in practice, every member of staff should be proactive in identifying and managing risks, to ensure the successful delivery of our three year strategic plan.

We manage risk on four levels:

- **Our corporate risk register, identifies risks associated with our strategic objectives.**
- **Our project risk registers and issues logs, for each project within our annual work plan, are managed by our project managers, who report to Management Team every month.**
- **Our thematic risk registers are in place for specific areas of core work e.g. cyber security. These are maintained by officers responsible for that area of work.**
- **Our team risk registers are developed for individual teams within the organisation and are maintained by the head of that function and reviewed regularly during supervision sessions with the Commissioner.**

During this period, we have been actively managing corporate risks in the following areas:

- **Capability to implement statutory functions due to insufficient resources;**
- **Capability / capacity of the organisation to implement strategic plan resulting from Covid-19 pandemic; and**
- **Cyber security and compliance with data protection regulations.**

We determine and continuously assess the nature and extent of the principal risks that the organisation is willing to take to achieve our objectives and we ensure that planning and decision making appropriately reflects this assessment. Below is a general statement about our risk appetite.

## Governance Framework

“We aim to be risk aware, not overly risk averse and to actively manage organisational risks to protect and grow the organisation. To deliver its strategic aims, the organisation recognises that it will have to take and manage certain risks. Intolerable risks are those that could:

1. **Negatively affect the safety of employees or to children and young people who we work with and for.**
2. **Damage the organisation’s trustworthiness and bring our credibility into disrepute.**
3. **Lead to breaches of laws and regulations.**
4. **Endanger the future operations of the organisation.”**

The careful management of risk has been subject to Internal Audit, in accordance with Public Sector Internal Audit Standards. Deloitte, our internal auditors’ overall assessment in 2020-21 was that the classification of assurance that can be taken in respect of risk management remains as substantial assurance.

Our Audit and Risk Assurance Committee also maintained an overview of the effectiveness of risk management arrangements.

### • **Financial management**

Our financial management is based on a framework of regular management information and a set of clear financial procedures, outlined within the organisation’s suite of regularly-updated finance policies and procedures. Review of management information involves regular budget monitoring and reporting. Comparison of spend against budget is reposted to Management Team every month and to the Audit and Risk Assurance Committee on a quarterly basis. Our

project management approach also requires all project managers to develop detailed budgets, which are reported on monthly at Management Team.

Below is the statement of level of assurance achieved for each area of audit from our internal auditors, Deloitte:

- **Financial Systems: Budgetary Control: Substantial**
- **Financial Systems: Fixed Assets: Moderate**
- **Financial Systems: Banking and Cash Management: Substantial**
- **Financial Systems: Civil Service Pension Arrangements: Substantial**

Also this year, to ensure our financial management approach was as robust as possible, I commissioned an independent review of how our pensions were managed internally, the recommendations of which have been implemented this year. We have also continually rolled-out the recommendations from last year’s review of our finance function.

I also take issues around fraud and maladministration very seriously. We have in place policies on whistleblowing, anti-fraud, code of conduct and complaints.

### **Performing effectively in clearly defined functions and roles**

The organisation consists of five interrelated functions that work together in a whole-team approach. We deliver a work programme that is completely interdependent. Officers take expert roles within this according to their specialism but are dependent on the other parts of the organisation to deliver the programme of work.

All committees and advisory panels associated with the Commissioner have Terms of Reference, which are reviewed annually and are published on our website.

The Management Team reviews progress against all our projects, outlined in the annual work plan, every month. On an annual basis, via the Annual Report, we reflect on the progress made against each of our strategic objectives.

## Governance Framework

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As a public office in receipt of public funds, I am committed to implementing rigorous and transparent accountability and decision-making systems. Our evaluation framework is designed to provide an overview of the delivery of our core work and the internal processes within the organisation. It focuses on four elements: our people, our organisational processes, the Commissioner's financial sustainability and value for money and children and young people. These reports are discussed monthly at Management Team meetings and quarterly by the Audit and Risk Assurance Committee.

Contained within my advisory panels' terms of reference is a specific requirement for them to offer considered advice to me and my staff, as necessary, so that our effectiveness is enhanced and my remit is fulfilled.

### Review of Effectiveness

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As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of governance and in accordance with Managing Public Money in Wales, whether I comply with the Cabinet Office's Corporate Governance Code. This review is informed by the work of the internal auditors and the Management Team who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have also been advised on the effectiveness of the system of governance by the work of the Audit and Risk Assurance Committee. I have undertaken to ensure the continuous improvement of the internal systems and to address any weaknesses as they arise.

The process applied in maintaining and reviewing the effectiveness of the governance framework was:

- **Collectively, the Management Team discussed and reviewed the operation of internal financial controls and the quality of the information provided;**
- **internal audit completed a review of the effectiveness of key internal controls; and**
- **the Audit and Risk Assurance Committee met in the year and advised on the implications of assurances provided in respect of corporate governance, risk management and control, the adequacy of the internal and external audit arrangements and management responses to audit recommendations.**

Deloitte provides the Internal Audit for my office within the period. They operate to Public Sector Internal Audit Standards. They submit regular reports, which include the independent opinion on the adequacy and effectiveness of my system of internal control together with recommendations for improvement.

From my review of the effectiveness there are no significant internal control issues and where applicable, I comply with the principles as outlined in the Corporate Governance Code.

### Programme of Improvement for Governance Issues

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Along with my Management Team I will continue to monitor the internal control environment and ensure that the governance framework continues to meet the needs of the organisation.

As Accounting Officer I have a legal duty to properly manage the resources made available to me to enable my office to deliver on its statutory obligations. I must also ensure that arrangements have been put in place to ensure that my office is properly managed and governed. This Governance Statement has provided a detailed description of these arrangements.

### Certification by Accounting Officer

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I am assured that the system of governance in operation within my office during 2020-21 has been robust. From the review of the effectiveness of the systems of internal control I am assured that the present arrangements meet the needs of the office and ensure that they comply with best practice.

### Professor Sally Holland

Children's Commissioner for Wales and Accounting Officer  
14th July 2021

# Remuneration and Staff Report

## Remuneration of Senior Members of the Management Team

The Welsh Ministers determine the remuneration of the Children's Commissioner for Wales in accordance with Schedule 2 paragraph 3 to the Care Standards Act 2000.

For other members of the Management Team, remuneration was determined by the Children's Commissioner for Wales based on guidance from civil service recruitment specialists.

The following sections, which have been subjected to audit, provide details of the remuneration and pension benefits of the most senior officials who have delegated responsibility within the Commissioner's office:

	Salary £000*		Benefits in Kind (to nearest £100)*		Pension Benefits (to nearest £1000)*		Total £000*	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Professor Sally Holland - Children's Commissioner for Wales.	90 - 95	90 - 95	-	-	36,000	36,000	126 - 131	126 - 131
Sara Jermin – Head of Communication and Performance.	60 - 65	55 - 60	-	-	24,000	21,000	84 - 89	76 - 81
Andy Wallsgrave – Head of Practice.	60 - 65	55 - 60	-	-	31,000	22,000	91 - 96	77 - 82
Rachel Thomas – Head of Policy and Public Affairs**.	50 - 55	40 - 45	-	-	-	-	57 - 62	45 - 50

\* This information is subject to audit.

\*\* Rachel Thomas is a member of the Partnership Pension scheme and £6,535 was paid as employer contributions during the period. In addition £11,346 was paid to correct unpaid pension contributions from prior years, included in this amount were payments for loss of investment relating to these contributions.

\*\*\* The Salaries column includes a £26 per month Home Working Allowance; and Andy Wallsgrave is in receipt of a £250 wellbeing allowance.

## Remuneration and Staff Report

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### Median Remuneration

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	2020-21	2019-20
Band of highest paid individual's remuneration (£000)	90 - 95	90 - 95
Median total	33,338	31,187
Ratio	1:2.77	1:2.96

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I am required to disclose the relationship between the remuneration of the highest-paid individual and the median remuneration of employees. The banded remuneration of the highest-paid individual in 2020-21 was £90,000 - £95,000 (2019-20: £90,000 - £95,000). I have taken the mid-point of this range £92,500 to compare these amounts, this was 2.77 times (2019-20: 2.96) the median remuneration of employees. The movement between the periods is due to staff reaching the maximum pay point on their scales; and the application of a cost of living increase for all grades during the period. Total remuneration includes salary and benefits-in-kind. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

### Compensation Paid, Significant Awards to Former Senior Managers

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During the period 2020-21 there were no compensation payments or significant awards to former senior managers.



## Remuneration and Staff Report

### Pension Benefits – Civil Service Pension Scheme

	Accrued Pension	Real increase in pension*	CETV(i) at 31.3.21*	CETV(i) at 31.3.20*	Real increase/ (decrease) in CETV(ii)*
	£000	£000	£000	£000	£000
Professor Sally Holland - Children's Commissioner for Wales.	10 - 15	0 – 2.5	163	130	21
Sara Jermin – Head of Communication and Performance.	0 – 5	0 – 2.5	21	8	8
Andy Wallsgrove – Head of Practice.	45 – 50	0 – 2.5	724	676	22
Rachel Thomas – Head of Policy and Public Affairs**.	Note 1	Note 1	Note 1	Note 1	Note 1

Note 1:

Rachel Thomas is a member of the Partnership Pension scheme and £6,535 was paid as employer contributions during the period. In addition £11,346 was paid to correct unpaid pension contributions from prior years, included in this amount were payments for loss of investment relating to these contributions.

\* This information is subject to audit.

# Remuneration and Staff Report

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## Pension Scheme

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Pension benefits are provided through the Civil Service pension arrangements. From 30th 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; and although these are defined benefit schemes it is not possible to disclose the amount of assets and liabilities of the schemes. Pensions payable under **classic**, premium, **classic plus** and **nuvos** are increased annually in line with changes in the Consumer Prices Index (CPI). 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 a percent of pensionable earnings for **classic**, **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 their 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 percent 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 a 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 percent and 14.75 percent (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of 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 percent of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.8 percent of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

## Remuneration and Staff Report

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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.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk).

### **(i) Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarial assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The figures include the value of any pension benefit in another scheme arrangement which the individual has transferred to the Principal Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional pension benefits at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are drawn.

### **(ii) Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include any 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 arrangement) and uses common market valuation factors for the start and end of the period.

## Remuneration and Staff Report

### Changes to the Civil Service Pension Scheme

From 1st April 2015 a new pension scheme, called Alpha, came into effect. The Alpha scheme replaces the classic, premium, classic-plus and nuvos schemes. The majority of staff transferred directly into Alpha on 1st April 2015.

### Staff Numbers and Related Costs

a) For the year staff costs consist of:

	2020-21 £000 Permanently Employed Staff	Other	Total	2019-20 £000 Total
Wages and Salaries	953	3	956	923
Social Security Costs	96	-	96	94
Pension Costs	228	-	228	208
<b>Sub Total</b>	<b>1,277</b>	<b>3</b>	<b>1,280</b>	<b>1,225</b>
Costs in respect of inward secondments	-	-	-	14
Less recoveries from outward secondments	(22)	-	(22)	(25)
<b>Total Net Costs</b>	<b>1,255</b>	<b>3</b>	<b>1,258</b>	<b>1,214</b>

## Remuneration and Staff Report

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The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme but the participating organisations are not able to identify their share of the underlying assets and liabilities. The scheme was last actuarially valued as at 31 March 2007 but since this date, actuarial valuations of the Scheme were suspended pending the implementation of the Hutton Review recommendations. However, a revaluation of the scheme was conducted in 2018-19 and revised employer pension contributions were announced by HM Treasury effective from 1st April 2019. Details can be found in the Resource Accounts of the Cabinet Office: Civil Superannuation – [www.civilservice-pensions.gov.uk](http://www.civilservice-pensions.gov.uk).

For 2020-21, employer's contributions of £207,236 were payable to the PCSPS (2019-20: £183,458) at one of four rates in the range 16.7 percent to 24.3 percent of pensionable pay, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer's contributions of £19,445 were payable to one stakeholder pension provider (2019-20: £23,512). Employer contributions are age-related and range from 3 to 12.5 percent of pensionable pay (2019-20: 3 to 12.5 percent). Employers also match employee contributions up to 3 percent of pensionable pay. In addition, employer contributions of £1,075 or 0.8 percent of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of employees (2019-20: £822 or 0.8 percent). There were no amounts due to the partnership pension providers at 31st March 2021, (2019 20: £13,746). All these contributions are included in Pension costs.

## Remuneration and Staff Report

In 2020-21 payments of £20,306 to stakeholder pension providers for previous contributions not paid in the correct financial year and payment for loss of investment were made.

b) The average number of whole-time equivalent persons employed (including senior management) for the period was as follows:

	2020-21 £000 Permanently Employed Staff	Other	Total	2019-20 £000 Total
Directly Employed	20.46	0.8	21.26	21.76
<b>Total</b>	<b>20.46</b>	<b>0.8</b>	<b>21.26</b>	<b>21.76</b>

# Remuneration and Staff Report

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## Reporting of Civil Service and Other Compensation Schemes – Exit Packages:

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During the period 2020-21 there were no compensation payments or exit packages made to former employees.

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Where the Commissioner has agreed early retirements, the additional costs are met by the Commissioner and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and not included in the table.

The full costs of departure are charged to the Statement of Comprehensive Net Expenditure in the year that the decision is made. Amounts payable in future years are credited to a provision which is utilised when the payments are made.

### **Professor Sally Holland**

Children's Commissioner for Wales and Accounting Officer  
14th July 2021

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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## Opinion on financial statements

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I certify that I have audited the financial statements of the Children's Commissioner for Wales for the year ended 31 March 2021 under paragraph 9 (2) of schedule 2 to the Care Standards Act 2000. These comprise the Statement of Comprehensive Net Expenditure, Statement of Financial Position, Statement of Cash Flows, Statement of Changes in Taxpayers Equity and related notes, including a summary of significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.

In my opinion the financial statements:

- **give a true and fair view of the state of the Children's Commissioner for Wales affairs as at 31 March 2021 and of its net expenditure, for the year then ended;**
- **have been properly prepared in accordance with international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual; and**
- **have been properly prepared in accordance with Welsh Ministers' directions issued under the Care Standards Act 2000.**

## Opinion on regularity

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



# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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## Basis of opinions

I conducted my audit in accordance with applicable law and International Standards on Auditing in the UK (ISAs (UK)) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I am independent of the body in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinions.

## Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the body's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Children's Commissioner for Wales with respect to going concern are described in the relevant sections of this report.

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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## Other information

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The other information comprises the information included in the annual report other than the financial statements and my auditor's report thereon. Legislation and directions issued to the Children's Commissioner for Wales do not specify the content and form of the other information to be presented with the financial statements. The Children's Commissioner for Wales is responsible for the other information in the annual report. My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance or conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Report on other requirements

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### Opinion on other matters

As legislation and directions issued to the Children's Commissioner for Wales do not specify the content and form of the other information to be presented with the financial statements, I am not able to confirm that the other information in the annual report has been prepared in accordance with guidance.

In my opinion, based on the work undertaken in the course of my audit, the information given in the Directors Report, Annual Governance Statement and Remuneration Report is consistent with the financial statements.

Although there are no legislative requirements for a Remuneration Report, the Children's Commissioner for Wales has prepared such a report and in my opinion, that part ordinarily required to be audited has been properly prepared in accordance with HM Treasury guidance.

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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## **Matters on which I report by exception**

In the light of the knowledge and understanding of the body and its environment obtained in the course of the audit, I have not identified material misstatements in other information to be issued with the financial statements

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 returns adequate for my audit have not been received from branches not visited by my team;**
- **the financial statements and the audited part of the Remuneration Report are not in agreement with the accounting records and returns; or**
- **I have not received all of the information and explanations I require for my audit.**

## **Responsibilities**

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### **Responsibilities of the Children's Commissioner for Wales for the financial statements**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Children's Commissioner for Wales is responsible for preparing the financial statements in accordance with the Care Standards Act 2000 and Welsh Ministers' directions made there under, for being satisfied that they give a true and fair view and for such internal control as the Children's Commissioner for Wales determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Children's Commissioner for Wales is responsible for assessing the body's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

### **Auditor's responsibilities for the audit of the financial statements**

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are

## The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

My procedures included the following:

- **Enquiring of management, the Children's Commissioner for Wales and those charged with governance, relating to the Children's Commissioner for Wales's policies and procedures concerned with:**
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- **Considering as an audit team how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and posting of unusual journals;**
- **Obtaining an understanding of the Children's Commissioner for Wales' framework of authority as well as other legal and regulatory frameworks that the Children's Commissioner for Wales' operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the Children's Commissioner for Wales.**

## The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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In addition to the above, my procedures to respond to identified risks included the following:

- **reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;**
- **enquiring of management and the Audit and Risk Assurance Committee about actual and potential litigation and claims;**
- **reading minutes of meetings of those charged with governance;**
- **in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.**

I also communicated relevant identified laws and regulations and potential fraud risks to all audit team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's [website](#). This description forms part of my auditor's report.

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

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## Responsibilities for regularity

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The Children's Commissioner for Wales is responsible for ensuring the regularity of financial transactions.

I am required to obtain sufficient evidence to give reasonable assurance that the expenditure and income have been applied to the purposes intended by the Senedd and the financial transactions conform to the authorities which govern them.

## Report

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I have no observations to make on these financial statements.

### **Adrian Crompton**

Auditor General for Wales 15 July 2021  
24 Cathedral Road, Cardiff CF11 9LJ

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

## Statement of Comprehensive Net Expenditure for the year ended 31st March 2021

	Note	2020-21 £000	2019-20 £000
<b>Expenditure</b>			
Administration costs:			
Staff Costs	2.3	1,258	1,214
Depreciation	2.2	17	17
Other Administration Costs	2.1	425	413
		1,700	1,644
<b>Income</b>			
Income from Activities		-	-
Other Income		-	-
		-	-
<b>Net Expenditure</b>		1,700	1,644
Interest payable/receivable		-	-
Net Expenditure after interest		1,700	1,644
Other Comprehensive Expenditure			
Net gain/(loss) on revaluation of Plant and Equipment		-	-
<b>Total Comprehensive Expenditure for the year ended 31st March 2021</b>		<b>1,700</b>	<b>1,644</b>

All income and expenditure is derived from continuing operations. There are no gains or losses other than those reported in the Statement of Comprehensive Net Expenditure.

The Commissioner receives funding from the Welsh Government.

The notes on pages 43 to 50 form part of these accounts

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

## Statement of Financial Position as at 31st March 2021

	Note	£000	2021 £000	£000	2020 £000
<b>Non-current assets:</b>					
Property, plant and equipment	4		14		26
<b>Current assets:</b>					
Trade and other receivables	5	32		51	
Cash and cash equivalents	6	179	211	262	313
<b>Total assets</b>			225		339
<b>Current liabilities:</b>					
Trade and other payables	7	(52)	(52)	(91)	(91)
<b>Total assets less current liabilities</b>			173		248
<b>Non-Current liabilities:</b>					
Provision for liabilities and charges	13	(122)	(122)	(77)	(77)
<b>Total assets less total liabilities</b>			51		171
<b>Taxpayer's equity:</b>					
General fund			51		171

### Professor Sally Holland

Children's Commissioner for Wales and Accounting Officer  
14th July 2021

The notes on pages 43 to 50 form part of these accounts



# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

## Statement of Cash Flows for the period 1st April 2020 to 31st March 2021

	Note	2020-21 £000	2019-20 £000
<b>Cash flows from operating activities</b>			
Net Expenditure	2	1,700	1,644
Adjustment for non-cash transactions	2	(62)	(17)
Increase/(decrease) in trade and other receivables	5	(19)	-
(Increase)/decrease in trade payables	7	39	63
Use of Provisions	13	-	53
Reversal of unused provision	13	-	22
<b>Net cash outflow from operating activities</b>		<b>1,658</b>	<b>1,765</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	4	5	31
<b>Net cash outflow from investing activity</b>		<b>5</b>	<b>31</b>
<b>Cash flows from financing activities</b>			
Net Financing from the Welsh Government		(1,580)	(1,580)
<b>Net Financing</b>		<b>(1,580)</b>	<b>(1,580)</b>
Net increase/(decrease) in cash and cash equivalents	6	(83)	(216)
Cash and cash equivalents at beginning of period		262	478
<b>Cash and cash equivalents at end of period</b>		<b>179</b>	<b>262</b>

The notes on pages 43 to 50 form part of these accounts

# The Certificate and independent auditor's report of the Auditor General for Wales to the Senedd

## Statement of Changes in Taxpayers' Equity for the year ended 31st March 2021

	Note	General Fund £000
<b>Balance as at 31st March 2020</b>		171
<b>Changes in Taxpayers' Equity 2020-21</b>		
Funding from Welsh Government		1,580
Comprehensive net expenditure for the year		(1,700)
<b>Balance at 31st March 2021</b>		51

The notes on pages 43 to 50 form part of these accounts

# Notes to the Accounts

## 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (FRoM) issued by HM Treasury. The accounting policies contained in the FRoM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FRoM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Commissioner for the purpose of giving a true and fair view has been selected. They have been applied consistently in dealing with items considered material in relation to the accounts.

We have considered the impact of standards and interpretations which have been issued but are not yet effective and which have not been adopted early by the Commissioner. With the exception of International Financial Reporting Standards (IFRS) IFRS16 Leases, the Commissioner anticipates that the adoption of these Standards and interpretations in future periods will have no material impact on the financial statements. The impact of IFRS16, which has been issued by the International Accounting Standards Board (IASB) will apply from 2021-22, is not reasonably estimable at this stage.

The particular accounting policies adopted by the Children's Commissioner for Wales are described below.

### 1.1 Accounting Convention

These accounts have been prepared under the historical cost convention as in the opinion of the Children's Commissioner for Wales the effect of the revaluation of fixed assets at their value to the organisation by reference to their current cost is considered to be immaterial.

### 1.2 Funding

The only source of funding for the Children's Commissioner for Wales is from the Welsh Government via an annual grant, which is credited to the general fund when the grant is received. The grant is recognised in the period in which services are provided.

### 1.3 Property, Plant and Equipment

The Commissioner has valued all non-current assets at historic cost as any revaluation adjustments are, in the Commissioner's opinion, not material. The minimum level for capitalisation of individual assets is £1,000. Large numbers of the same type of asset have been grouped together in determining if they fell above or below the threshold.

### 1.4 Depreciation

Depreciation is provided at rates calculated to write off the value of non-current assets by equal instalments over their estimated useful lives, as follows:

- |                       |         |
|-----------------------|---------|
| • ICT Equipment       | 3 years |
| • Furniture           | 5 years |
| • Office Equipment    | 5 years |
| • Fixtures & Fittings | 5 years |

A full year's depreciation is charged in the year of acquisition.

### 1.5 Statement of Comprehensive Net Expenditure

Operating income and expenditure is that which relates directly to the operating activities of the Commissioner. It comprises charges for goods and services provided on a full cost basis. All expenditure is classed as administration expenditure.

### 1.6 Value Added Tax

The Commissioner is not registered for VAT. Expenditure and fixed asset purchases are accounted for VAT inclusive, as VAT is irrecoverable.

## Notes to the Accounts

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### 1.7 Pensions

The Commissioner's staff are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). The PCSPS is a defined benefit scheme. The cost of the defined benefit element of the scheme is recognised on a systematic and rational basis over the period during which it derives benefit 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 elements of the scheme, the Children's Commissioner recognises the contributions payable for the year; these amounts are charged to the Statement of Comprehensive Net Expenditure in the year of payment.

### 1.8 Leases

Leases of assets where substantially all risks and rewards of ownership of a leased asset are borne by the Commissioner are classified as finance leases. The asset is recorded as a tangible fixed asset and a debt is recorded to the lessor of the minimum lease payments. Payments are charged to the Statement of Comprehensive Net Expenditure and a finance charge is made based upon the interest rate implicit in the lease.

Operating lease rentals are charged to the Statement of Comprehensive Net Expenditure in equal amounts over the lease term.

### 1.9 Segmental Reporting

The Commissioner's Office operates in Wales and deals with issues that impact upon children and young people in Wales. The Statement of Comprehensive Net Expenditure and associated notes reflects the segments that the operating results are reported.

### 1.10 Staff Expenses

The Commissioner provides for short term compensated absences unused at the year-end.

### 1.11 Provisions

The Commissioner provides for legal or contractual obligations which are of uncertain timing or amounts at the statement of financial position date, on the basis of best estimate of the expenditure required to settle the obligation.

### 1.12 Cash and Cash Equivalent

The Commissioner holds cash which is deposited in a commercial bank account upon receipt. Petty cash is also held at the Commissioner's office.

## Notes to the Accounts

### 2. Other Administration Costs

	2020-21 £000	2019-20 £000
<b>2.1 Administration costs:</b>		
Premises	76	90
Office	77	56
Training and wellbeing	18	15
Travel and subsistence	2	15
External audit's remuneration	18	18
Internal auditor's remuneration	12	11
Communication	35	44
ICT equipment	18	29
Other	123	119
Legal and professional fees	1	16
In year provision	45	-
	425	413
<b>2.2 Non-cash transactions</b>		
Depreciation charge in-year	17	17
	17	17
<b>2.3 Staff costs:*</b>		
Wages and salaries	956	923
Social security costs	96	94
Pension	228	208
Net recoveries in respect of secondments	(22)	(11)
	1,258	1,214
	1,700	1,644

\* Further information relating to staff costs can be found in the Remuneration Report.

## Notes to the Accounts

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### 3. Segmental Information

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The Commissioner's office operates in Wales and deals with issues that impact upon children and young people in Wales. It is therefore the Commissioner's opinion that her office only operates in one segment as reported.

## Notes to the Accounts

### 4. Property, Plant and Equipment

	IT Equipment	Fixtures & Fittings	Office Furniture and Equipment	Total
	£000	£000	£000	£000
<b>Cost</b>				
At 1 April 2020	239	197	211	647
Additions	5	-	-	5
Disposals	-	-	-	-
At 31st March 2021	244	197	211	652
<b>Depreciation</b>				
At 1st April 2020	213	197	211	621
Charged in year	17	-	-	17
Disposals	-	-	-	-
At 31st March 2021	230	197	211	638
Net book value At 31st March 2020	26	-	-	26
Net book value At 31st March 2021	14	-	-	14
<b>Asset financing:</b>				
Owned				
Net book value At 31st March 2020	26	-	-	26
Owned				
Net book value At 31st March 2021	14	-	-	14

All assets are owned by the Commissioner, there are no assets financed through a finance lease.

## Notes to the Accounts

### 5. Trade and Other Receivables

	2020-21 £000	2019-20 £000
<b>Amounts falling due within one year:</b>		
Trade and other receivables	-	-
Prepayments and accrued income	32	51
	<b>32</b>	<b>51</b>

### 6. Cash and Cash Equivalents

	2020-21 £000	2019-20 £000
<b>Balance at 1st April</b>	262	478
Net change in cash and cash equivalent balances	83	(216)
Balance at 31st March	<b>179</b>	<b>262</b>

All balances as at 31st March 2021 were held with a Commercial bank and cash in hand

### 7. Trade and Other Payables

	2020-21 £000	2019-20 £000
<b>Amounts falling due within one year:</b>		
Taxation and social security	-	14
Trade payables	-	50
Accruals	52	27
	<b>52</b>	<b>91</b>

### 8. Commitments under Leases

#### Operating Leases

The Commissioner was committed to making the following payments in respect of operating leases expiring

	2020-21 £000		2019-20 £000	
	Land & Buildings	Other	Land & Building	Other
Obligations under operating leases:				
Not later than one year	36	1	50	1
Later than one year and not later than five years	158	1	17	1
Later than five years	20	-	-	-
	<b>214</b>	<b>2</b>	<b>67</b>	<b>2</b>



## Notes to the Accounts

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The Commissioner's lease on her office at Oystermouth House in Swansea comes to an end on 31st July 2021. During the financial period 2020-21 the Commissioner and her team have undertaken detailed work on determining the most appropriate level of accommodation necessary to ensure her strategic plan's objectives are met and ensuring there is a reduction in the operational costs of the organisation. This work has also included consultation with staff and other interested stakeholders. In 2021 a new lease was signed for a five year term for new premises at Llewelyn House in Port Talbot.

### 9. Financial Instruments

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IFRS7, Financial Instruments, requires disclosure of the role which financial instruments have had during the period in creating or changing the risks an entity faces in undertaking its activities. Because of the non-trading nature of the Commissioner's activities and the way in which her operations are financed, her office is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS7 mainly applies. The Commissioner has very limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks she faces in undertaking her activities.

#### Liquidity Risk

The Commissioner's net revenue and capital resource requirements are financed by the Welsh Government. Her office is not therefore exposed to significant liquidity risks.

#### Interest-rate Risk

The Commissioner's financial assets and liabilities are not exposed to interest-rate risks.

#### Foreign Currency Risk

The Commissioner's financial assets and liabilities are not exposed to foreign currency risks.

#### Fair Values

There is no difference between the book values and fair values of the Commissioner's financial assets and liabilities as at 31st March 2021

### 10. Capital Commitments

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There were no capital commitments as at 31st March 2021.

### 11. Contingent Liabilities

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There were no contingent liabilities as at 31st March 2021.

### 12. Related Party Transactions

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The Welsh Government is a related party, the Commissioner received her sole source of funding from the Welsh Government; she received £1.580 million during the period (2019-20 - £1.580 million). The Commissioner has had a small number of material transactions during the period with HM Revenue and Customs (Tax and National Insurance payments) of £305,371 (2019-20 £312,776); and the Cabinet Office (payments in respect of the Principle Civil Service Pension Scheme) of £250,770 (2019-20 £236,929).

There were no material transactions with organisations in which senior staff, or any of their family, held positions of influence.

## Notes to the Accounts

### 13. Provisions for Liabilities and Charges

	Dilapidations £000	Total £000
<b>Balance as at 1 April 2020</b>	77	77
Use of provision	-	-
In year provision	45	45
<b>Balance as at 31st March 2021</b>	<b>122</b>	<b>122</b>

### Analysis of Expected Timings of Provisions

	2020-21 £000	2019-20 £000
Not later than one year	122	122
Later than one year and not later than five years	-	-
Later than five years	-	-
<b>Balance as at 31st March 2021</b>	<b>122</b>	<b>122</b>

### Dilapidations

The Commissioner meets the cost of meeting her obligations under the terms of the lease of her Swansea office, the lease ends in July 2021. The Commissioner provides for this in full by establishing a provision for the estimated payments.

### Early Departure Costs

The Commissioner meets the additional cost of benefits beyond the normal Principal Civil Service Pension Scheme (PCSPS) benefits in respect of employees who retire early by paying the required amounts annually to the PCSPS over the period between early departure and normal retirement age. The Commissioner provides for this in full when the early departure becomes binding by establishing a provision for the estimated payments. In 2019-20 the Early Departure costs were completed and £22,000 was credited back to the General Fund for unused provision.

### 14. Events after the Reporting Period

There were no events between the statement of financial position date and the date the accounts were signed that impact upon these statements. The Accounting Officer authorised these financial statements for issue on 14th July 2021.

## Here's how you can get in touch with us:

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