Comisiynydd Plant Cymru

Children's Commissioner for Wales

Children's Commissioner for Wales
Accounts 2025-26

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.

Rocio Cifuentes took up her post as the Commissioner on the 20th April 2022, having been appointed by the First Minister, for a seven-year term. The remaining senior officers took up appointments between May 2006 and February 2026 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:

- Rocio Cifuentes – Children's Commissioner for Wales;
- Jonathan Cox – Chief Operating Officer, from 15 September 2025;
- Sara Jermin – Deputy Commissioner and Head of Engagement, until 10 December 2025;
- Rachel Thomas – Head of Policy and Public Affairs, until 31 October 2025;
- Lina Lau – Head of Children's Rights, Advice and Assistance;
- Amanda Evans – Head of Human Resources; until 30th June 2025;
- Kathryn O'Kane – Head of Participation (Interim) from 10 December 2025;
- Paul Lewis – Head of Policy and Public Affairs, from 16 February 2026 and
- Tony Evans - Head of Finance.

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. All Non-Executive members are required to complete a declaration of interests, with any amendments being recorded at the start of each meeting, details of any disclosures can be found on the Commissioner's website: www.childcomwales.org.uk. The Non-Executive members of the Committee are:

- Julie Richards – Independent Writer/Strategic Communications Consultant;
- Bernie Bowen-Thomson –Chief Executive Officer at Safer Wales. Resignation received 16th July 2025;
- Jo Hendy – Chief Audit, Risk and Information Officer for Pembrokeshire County Council & Head of Internal audit for ERW and Swansea Bay City Deal. Resignation received 16th July 2025;
- Michaela Leyshon – Professional Tutor, Swansea University, from April 2022. Resignation received 16th July 2025;
- Suzy Davies (Chair) – Former Member of the Senedd, from April 2022;
- Kelly Harris – Chair of Adult Advisory Panel, from October 2023;
- Danielle Rees – Lawyer, from June 2024;
- Mark Jones – Chief Executive Officer of Gower College' from June 2024;
- Ellie Harwood - Development Manager for CPAG' from February 2025; and
- Jayne Drummond – Chief Executive Officer of Home Start' from March 2024.

Representatives from Audit Wales and TIAA Ltd (our current internal auditors) also take part in every meeting.

Funding

The Children's Commissioner for Wales is independent of, but funded by the Welsh Government. In 2025-26 the Commissioner received £1.949 million, of which £13,000 relating to Capital funding (2024-25: £1.667 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, Llewellyn House, Harbourside Business Park, Harbourside Road, Port Talbot SA13 1SB.

These accounts have been prepared for the period from 1st April 2025 to 31st March 2026 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 (FReM) issued by HM Treasury. The accounting policies contained in the FReM 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 £1.962 million (2024-25 £1.674 million). The general fund balance as at the year-end is £46,000 (2024-25: £84,000).

During 2025-26 the Commissioner's staff changed to 19.03 (whole time equivalent) from 20.59 (whole time equivalent) members of staff, which includes full time and part time employees.

Learning and Development

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

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, surveys, and working groups such as the Well-being Group, along 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

During 2025-26 the sickness absence rate within the Commissioner's office was 7 percent (2024-25: 1.9 percent), based as a percentage of the total available working days.

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;
- 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, in line with new current legislation.

During 2025-26, staff worked in a hybrid manner either from our office or from home, substantially reducing carbon emissions from commuting and attending meetings, the majority of which now took place virtually. The office is also almost paperless, with our finance systems becoming fully electronic.

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. In 2024-25 the Commissioner developed her Sustainability Policy, which incorporates the duties under the Act.

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.

Organisational restructure

During 2024-25 the Commissioner announced that an organisational restructure exercise would be undertaken. The conclusion to this exercise was reported to all staff on the 30th April 2025, and the changes have been implemented in this financial period.

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.

TIAA Ltd 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

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

All incidents involving personal data are reported quarterly 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 2025-26 there were no reported incidents to the ICO.

Events since the End of the Financial Year

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, Statement of Financial Position 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;
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable; 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 having been appointed by the First Minister. 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.

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

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 on our website www.childcomwales.org.uk.

Current post holder

Rocio Cifuentes MBE was appointed by the First Minister for a seven-year term on 20th April 2022.

Governance structures

The Commissioner is the Organisation's Accounting Officer and is responsible for the organisation's activities. The Commissioner is supported by a team of individuals to deliver her activities; and is also supported by a Governance structure, outlined below:

- Management Team – to provide the commissioner with support and advice on the strategic direction of the organisation, including contributing to the development of strategic aims and its annual work plan. The MT is also responsible for the strategic leadership of the organisation; and the day-to-day operation of the organisation in line with the organisational values.
- Audit and Risk Assurance Committee – to advise the Commissioner on the strategic processes of risk, control and governance, accounting policies, the annual accounts, planned activities and the activities of internal and external audit.
- Advisory Panel – to provide independent advice, support, scrutiny and challenge to the Commissioner. They also act as a critical friend to the Commissioner and her staff on policies, proposals and strategic activities.

Further details about the membership of each group, attendance and respective terms of reference can be accessed on our website.

The Commissioner's Annual Report is also scrutinised by the Senedd.

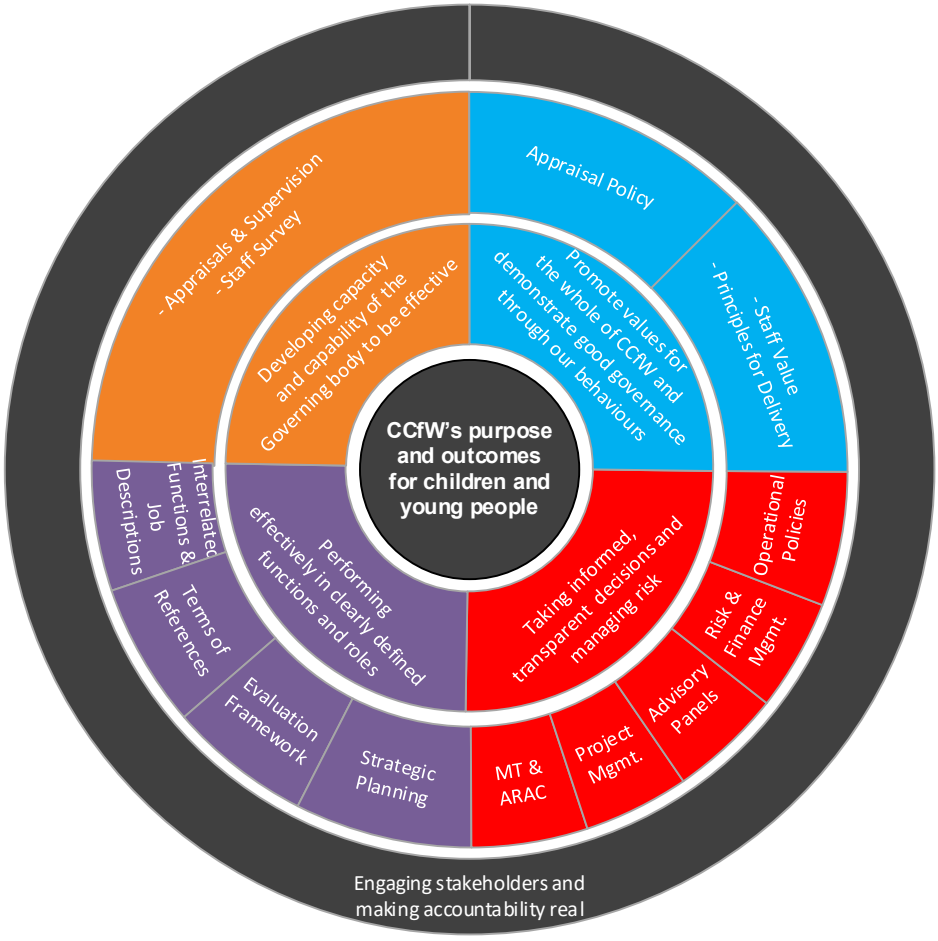
As a public office in receipt of public funds, we are committed to implementing rigorous and transparent accountability and decision-making systems. Our governance framework comprises the systems, processes and values by which the organisation is directed and controlled. The Commissioner is required to explain the governance structure within the organisation and to ensure it meets the requirements of the Corporate Governance Code and 'The Orange Book: Management of Risk'.

In this section, we 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 internal auditors, TIAA. Here is the internal audit's annual opinion for the 2025-26 financial period:

TIAA is satisfied that, for the areas reviewed during the year, Children's Commissioner for Wales has reasonable and effective risk management, control and governance processes in place.

Governance Framework

We have adopted 'The Good Governance Standard for Public Services, as it builds on the Nolan Principles for the conduct of individuals in public life and provides six core principles of good governance for public service organisations. In this section, we provide an update on the extent to which the organisation lives up to these principles.



*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.

Being clear about the organisation's purpose and outcomes

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 organisation to fulfil its legislative remit and to deliver against the mission, vision and strategic priorities outlined in the Commissioner's. 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.

Increasing the visibility, diversity and accessibility of our organisation have been identified by the Commissioner as key

drivers, as well as ensuring our work is focussed, that staff remain connected to our purpose, and that we are making the best use of the evidence that we collect to inform our influencing work. The diagram below, which we have published and use with stakeholders to describe our purpose and priorities, offers a visual representation of the organisational drivers and our key priorities:



'Making life better for children in Wales, our three-year strategy 2023 – 2026', includes details of the population-level outcomes we'd like to see happen for all children in Wales by 2026 and how we'll contribute to those outcomes.

Engaging stakeholders and making accountability real

We don't commission services nor do we deliver front-line services. Instead, our work is focused on persuading and supporting others to introduce and implement change. Everything we do is driven by the experiences and views of children and young people.

Our large-scale consultation, 'Ambitions for Wales', enabled us to listen to 8,830 children and young people including through specific formats we created for under 7s and those with profound and multiple learning disabilities. We also heard from 507 professionals and 876 parents and carers. These views helped shape the organisation's work over the three years of the strategic plan.

In 2025-26, the team, including the Commissioner, has directly engaged with over 11,700 children and young people across Wales, and ensured their views and experiences played a central role in our influencing work on government policies and securing national headlines.

Capacity and capability to be an effective organisation

We recognise that governance is strengthened by the participation of people with many different types of knowledge and experience. We are confident that all members of staff have the necessary skills, knowledge and capacity to discharge their responsibilities. This is due to our guide to enabling performance and achieving personal and professional success (which was reviewed and updated via staff consultation in 2024-25).

This year, the Commissioner further strengthened the organisation's capacity in key areas, and accelerated progress towards her 5 key drivers of increasing visibility, accessibility, diversity, making the most of their evidence, and staying connected. Within a continually challenging fiscal context, there is growing pressure to not only achieve but also

demonstrate value for money, and this is crucial for the sustainability of the organisation.

We had a 75% response rate to our latest survey, which ran in December 2025; a response rate consistent with previous years. The survey results indicated:

- In one section there was an improvement since the last survey in 2023;
- In six sections the results were broadly similar to the 2023 results; and
- In seven sections the results were worse than in 2023.

An action plan has been devised to ensure improvements are delivered in aspects flagged by staff as needing attention; they include improvements to internal communications and greater clarity from the Management Team on direction of travel.

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.

We are also 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
- Resolving Conflict in Working Relationships Policy
- Dignity at Work policy
- Recruitment Principles and Procedures
- Procedure for handling Grievance Concerns
- Whistleblowing Policy
- Performance and Development Framework.

All internal policies have an owner at Management Team level, are discussed with new members of staff during induction, and are updated. As a suite, these policies help us foster a culture that values high performance and strengthens and improves how we carry out our roles.

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

Responsibility for decision-making in the office rests with the Commissioner, as corporation sole. However, the Commissioner has 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 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.

- 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.

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 specific teams within the organisation and are maintained by the head of that function and reviewed regularly during supervision.

We continuously assess the nature and extent of the principal risks that the organisation is willing to take to achieve our objective and guiding that assessment is the following general statement about our risk appetite:

"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."*

During this period, management team (on a monthly basis) and our Audit and Risk Assurance Committee (on a quarterly basis) continued to take a role in scrutinising our corporate risk register. We successfully managed and removed some risks from the corporate risk register this year, where risks were either closed or de-escalated to other risk registers. We've also identified and been actively managing new/ever increasing corporate risks in the following areas:

- Cyber vulnerabilities and Artificial Intelligence;
- Restructure implications including transition arrangements; and
- Increased activity on social media emerging from organised, potential extremist, groups.

Our approach to risk management was subject to internal audit in 2024-25; here is TIAA's analysis: 'Effective arrangements are in place to integrate risk management into business planning and the internal controls assurance framework' – substantial assurance.

- 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 monthly 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. Our internal auditors, TIAA, reviewed our key financial controls and provided [substantial assurance].

We also take issues around fraud and maladministration very seriously and we continue to monitor /review our fraud risk assessment. We have in place policies on whistleblowing, anti-fraud and complaints. Expected behaviours are also outlined in several different internal policies.

Performing effectively in clearly defined functions and roles

The organisation consists of a number of 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.

As a public office in receipt of public funds, the Commissioner is committed to implementing rigorous and transparent accountability and decision-making systems. To deliver on this commitment, we currently have in place these four methods:

1. Quarterly Performance Report - In place currently is a performance report, which is designed to provide an overview of the delivery of our core work and internal processes within the organisation. It focuses on four elements: our work with children and young people; the Commissioner's organisational processes; the Commissioner's people; and the Commissioner's financial sustainability and value for money.

2. Annual Report - We are required by law to publish an annual report and present a copy to the First Minister for Wales by 1 October every year. The contents of these reports form part of the annual scrutiny session with Senedd Cymru's Children, Young People and Education Committee. A plenary debate is held on the contents of the report and Government responds formally on its contents.

3. Evaluations of our strategic plans - Since 2016, we have published evaluations of our strategic plans. These evaluations aim to outline outputs as well as reflecting on the outcomes we've achieved by working towards our strategic goals.

4. Performance and Development Framework - We want to foster a culture that values high performance and strengthens and improves how we carry out our roles. 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. Our Performance Development Framework details how we do that.

Work continues on the development of a fifth method of capturing and evaluating impact, with the creation of a new impact framework. This is intended to measure the effectiveness of our externally facing core functions, including policy and public affairs work, our engagement work (encompassing participation and communications work) and our Advice and Assistance service. It will also include ways of measuring our success against the Commissioner's high-level objectives of increasing the visibility, accessibility and diversity of the organisation and its reach.

Reporting of personal data related incidents

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 2025-26, there were no incidents of personal data breaches we needed to report to the ICO.

Review of Effectiveness by the Children's Commissioner for Wales

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.

TIAA 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.

During this period, TIAA reviewed the following internal systems:

- Accommodation review (Substantial assurance)

- Restructuring exercise (Substantial assurance)
- Key financial controls (Substantial assurance)
- Effectiveness of ARAC (Substantial assurance)

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

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

I am assured that the system of governance in operation within my office during 2025-26 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.

Rocio Cifuentes MBE,
Children's Commissioner for Wales and Accounting Officer
29th July 2026

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 and meet the internal grade criteria that is used for disclosure purposes within the Commissioner's office:

	Salary £000**		Benefits in Kind (to the nearest £100)*		Pension Benefits (to the nearest £1,000)*		Total £000*	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Rocio Cifuentes – Children's Commissioner for Wales.	90-95	85-90	-	-	35,000	35,000	125-130	120-125
Jonathan Cox – Chief Operating Officer' from 15 September 2025.	40-45	-	-	-	16,000	-	55-60	-
Sara Jermin – Deputy Commissioner and Head of Engagement, until 10 December 2025.	55-60	70-75	-	-	20,000	28,000	75-80	100-105
Rachel Thomas – Head of Policy and Public Affairs, until 31 October 2025.	40-45	60-65	-	-	15,000	17,000	55-60	80-85

* This information is subject to audit.
** The Salaries column includes payment for sale of unused annual leave and payment for

compensation relating to the conclusion of grievance made in 2025-26: for Rocio Cifuentes unused annual leave £1,724.14; Sara Jermin compensation £4,900; and Rachel Thomas unused annual leave £1,703.24.

Fair Pay Disclosure

Median Remuneration

	2025-26		2024-25
Band of highest paid individual's remuneration (£000)	90-95	Band of highest paid individual's remuneration (£000)	85-90
Median total	45,629	Median total	43,998
Ratio	2.03:1	Ratio	1.99:1

Pay Ratio Information

	2025-26	2025-26 Ratio	2024-25	2024-25 Ratio
25th Percentile Pay Ratio	37,360	2.48:1	37,740	2.32:1
Median Percentile Pay Ratio	45,629	2.03:1	43,998	1.99:1
75th Percentile Pay Ratio	50,040	1.85:1	48,382	1.81:1

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 2025-26 was £90,000 - £95,000 (2024-25: £85,000 - £90,000). I have taken the mid-point of this range £92,500 to compare these amounts, this was 2.03 times (2024-25: 1.99) 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, with the exception of the Commissioner. 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

During the period 2025-26 there were no compensation payments or significant awards to former senior managers.

Pension Benefits – Civil Service Pension Scheme

	Accrued pension £000	Real increase in pensions* £000	CETV(i) at 31.03.26* £000	CETV(i) at 31.03.25* £000	Real increase/(decrease) in CETV(ii)* £000
Rocio Cifuentes – Children's Commissioner for Wales.	5 – 10	0 - 2.5	123	91	22

Jonathan Cox – Chief operating Officer' from 15 September 2025.	0 – 5	0 – 2.5	12	-	9
Sara Jermin – Deputy Commissioner and Head of Engagement, until 10 December 2025.	10 -15	0 – 2.5	129	116	10
Rachel Thomas – Head of Policy and Public Affairs, until 31 October 2025.	5 - 10	0 - 2.5	60	49	7

* This information is subject to audit.

Pension Scheme

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: 3 providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switch into alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, it is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. 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 initial 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 for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. 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 an occupational defined contribution pension arrangement which is part of the Legal

& General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

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, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

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

Cash Equivalent Transfer Values

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

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

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff Numbers and Related Costs

a) For the year staff costs consist of:

	2025-26 £000			2024-25 £000
	Permanently Employed Staff	Other	Total	Total
Wages and Salaries	1,094	-	1,094	936
Social Security Costs	134	-	134	94
Pension Costs	255	-	255	257

Sub Total	**1,483**	**-**	**1,483**	**1,287**
Costs in respect of inward secondments	-	-	-	-
Less recoveries from outward secondments	-	-	-	-
Total Net Costs	**1,483**	**-**	**1,483**	**1,287**

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as "Alpha" – are unfunded multi-employer defined benefit schemes but the Children's Commissioner for Wales is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2016. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation www.civilservice-pensions.gov.uk.

For 2025-26, employers' contributions of £240,937 were payable to the CSOPS (2024-25 £245,624) at 28.97% of pensionable earnings. 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 accruing during 2025-26 to be paid when the member retires and not 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 £9,584 were payable to one stakeholder pension provider (2024-25: £9,896). Employer contributions are age-related and range from 8 to 14.75 percent of pensionable pay (2024-25: 8 to 14.75 percent). Employers also match employee contributions up to 3 percent of pensionable earnings. In addition, employer contributions of £336 or 0.5 percent of pensionable pay, were payable to the CSOPS to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of employees (2024-25: £437 or 0.5 percent). There were £nil amounts due to the partnership pension providers at 31st March 2026, (2024-25: £1,066). All these contributions are included in Pension costs.

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

	2025-26			2024-25
	Permanently Employed Staff	Other	Total	Total
Directly employed	19.03	-	19.03	20.59
Total	**19.03**	**-**	**19.03**	**20.59**

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

During the period 2025-26 there were two compensation payments or exit packages made to former employees.

Rocio Cifuentes MBE
Children's Commissioner for Wales and Accounting Officer
29th July 2026

The Certificate and report of the Auditor General for Wales to the Senedd

Opinion on financial statements

I certify that I have audited the financial statements of the Children's Commissioner for Wales for the year ended 31 March 2026 under paragraph 9 (2) of schedule 2 to the Care Standards Act 2000.

The financial statements 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 the material accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual.
In my opinion, in all material respects, the financial statements:

- give a true and fair view of the state of Children's Commissioner for Wales' affairs as at 31 March 2026 and of its net expenditure, for the year then ended;
- have been properly prepared in accordance with UK adopted international accounting standards as interpreted and adapted by 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

In my opinion, in all material respects, the income and expenditure recorded 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.

Basis for 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 and regularity of public sector bodies 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 certificate.
My staff and I are 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

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 Accounting Officer with respect to going concern are described in the relevant sections of this certificate.
The going concern basis of accounting for Children's Commissioner for Wales is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

Other information
The other information comprises the information included in the directors report other than the financial statements and other parts of the report that are audited and my auditor's report thereon. The Accounting Officer is responsible for the other information in the directors' 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 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.

Opinion on other matters
In my opinion, the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Welsh Ministers' directions made under the Care Standards Act 2000.
In my opinion, based on the work undertaken in the course of my audit:

- the parts of the Remuneration and Staff Report subject to audit have been properly prepared in accordance with Welsh Minsters' directions made under schedule 2 to the Care Standards Act 2000; and
- the information given in the Directors Report, Annual Governance Statement and Remuneration and Staff Report for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

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 the Directors Report, Annual Governance Statement and Remuneration and Staff Report.
I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit.

- 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 and Staff Report are not in agreement with the accounting records and returns;
- information specified by Welsh Ministers regarding remuneration and other transactions is not disclosed;
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements
As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining adequate accounting records;
- the preparation of the financial statements and Annual Report in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring that the Directors Report and financial statements as a whole are fair, balanced and understandable;
- ensuring the regularity of financial transactions;
- internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing 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 the Accounting Officer anticipates that the services provided by body will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements
My responsibility is to audit, certify and report on the financial statements in accordance with paragraph 9 (2) of schedule 2 to the Care Standards Act 2000.
My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the 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 audited entity's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Children's Commissioner for Wiles' 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: expenditure 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.
- Obtaining an understanding of related party relationships.

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' 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 www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Other auditor's responsibilities
I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded 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.
I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report
I have no observations to make on these financial statements.

Catherine Mealing-Jones
Auditor General for Wales
4th August 2026

1 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

Statement of Comprehensive Net Expenditure for the year ended 31st March 2026			
Expenditure	Note	2025-26 £000	2024-25 £000
Administration costs:			
Staff Costs	2.3	1,483	1,287
Depreciation	2.2	56	47
Other Administration Costs	2.1	423	340
		1,962	1,674
Income			
Income from Activities		-	-
Other Income		-	-
		-	-
Net Expenditure		1,962	1,674
Interest payable/receivable		-	-
Net Expenditure after interest		1,962	1,674

Other Comprehensive Expenditure	Note	2025-26 £000	2024-25 £000
Net gain/(loss) on revaluation of Plant and Equipment		-	-
Total Comprehensive Expenditure for the year ended 31st March 2026		1,962	1,674

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 30 to 37 form part of these accounts

Statement of Financial Position as at 31st March 2026

	Note	2026 £000	2026 £000	2025 £000	2025 £000
Non-current assets:					
Property, plant and equipment	4.1	18		22	
Right of Use assets	4.2	-	18	28	50
Current assets:					
Trade and other receivables	5	44		33	
Cash and cash equivalents	6	82	126	84	117
Total assets			144		167
Current liabilities:					
Trade and other payables	7	(98)	(98)	(83)	(83)
Total assets less current liabilities			46		84
Non-Current liabilities:					
Long term Right of Use lease	7	-	-	-	-
Total assets less total liabilities			46		84
Taxpayer's equity:					
General fund			46		84

Rocio Cifuentes MBE
Children's Commissioner for Wales and Accounting Officer
29th July 2026

The notes on pages 30 to 37 form part of these accounts

Statement of Cash Flows
for the period 1st April 2025 to 31stMarch 2026

	Note	2025-26 £000	2024-25 £000
Cash flows from operating activities			
Net Expenditure	2	1,962	1,674
Adjustment for non-cash transactions	2	(56)	(47)
Increase/(decrease) in trade and other receivables	5	11	(7)
(Increase)/decrease in trade payables	7	[15)	4
Long term Lease	8	-	29
Net cash outflow from operating activities		1,902	1,653
Cash flows from investing activities			
Purchase of property, plant and equipment	4	18	12
Revaluation adjustment for RoU	4.2	6	-
Net cash outflow from investing activity		24	12
Cash flows from financing activities			
Net Financing from the Welsh Government		(1,924)	(1,667)
Net Financing		(1,924)	(1,667)
Net increase/(decrease) in cash and cash equivalents	6	(2)	2
Cash and cash equivalents at beginning of period		84	82
Cash and cash equivalents at end of period		82	84

The notes on pages 30 to 37 form part of these accounts

Statement of Changes in Taxpayers' Equity for the year ended 31st March 2026

	Note	General Fund
		£000
Balance as at 31st March 2025		**84**
Changes in Taxpayers' Equity 2025-26		
Funding from Welsh Government		**1,924**
Comprehensive net expenditure for the year	**2**	**(1,962)**
Balance at 31st March 2026		**46**

The notes on pages 30 to 37 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 (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context. Where the FReM 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. The Commissioner anticipates that the adoption of these Standards and interpretations in future periods will have no material impact on the financial statements.

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.

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

Where the Right of Use is identified in a lease and in accordance with International Financial Reporting Standards (IFRS) IFRS16 (Leases) the asset is recorded as a Right of Use 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 or using the relevant interest rate from HM Treasury.

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 reflect 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.

2. Other Administration Costs

	2025-26 £000		2024-25 £000	
2.1 Administration costs:				
Premises	32		30	
Office	62		54	
Training and wellbeing	37		7	
Travel and subsistence	10		7	
External audit's remuneration	23		25	
Internal auditor's remuneration	12		12	
Communication	43		49	
ICT equipment	60		50	
Legal	96		45	
Other	48		61	
		423		340
2.2 Non-cash transactions				
Depreciation charge in-year	56		47	
		56		47
2.3 Staff costs:*				
Wages and salaries	1,094		936	
Social security costs	134		94	
Pension	255		257	
Net recoveries in respect of secondments	-		-	
		1,483		1,287
		1,962		1,674

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

3. Segmental Information

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.

4. 1 Property, Plant and Equipment

	ICT Equipment	Fixtures & Fittings	Office Furniture and Equipment	Total
	£000	£000	£000	£000
Cost				
At 1st April 2025	89	11	41	141
Additions	14	-	4	18
Disposals	-	-	-	-
At 31st March 2026	103	11	45	159
Depreciation				
At 1st April 2025	77	8	34	119
Charged in Year	13	**3**	6	22
Disposals	-	-	-	-
At 31st March 2026	90	11	40	141
Net Book Value				
At 31st March 2025	12	3	7	22
At 31st March 2026	13	-	5	18
Asset Financing				
Owned Net Book Value At 31st March 2025	12	3	7	22
Owned Net Book Value At 31st March 2026	13	-	5	18

4.2 Right of Use assets

	Building Lease
	£000
Cost	
At 1st April 2025	109
Revaluation Adjustment	6
Additions	-
Disposals	-
At 31st March 2026	115
Depreciation	
At 1st April 2025	81
Charged in Year	34
Disposals	-

At 31st March 2026	115
Net Book Value	
At 31st March 2025	28
At 31st March 2026	-
Asset Financing	
Leased Net Book Value At 31st March 2025	28
Leased Net Book Value At 31st March 2026	-

The application of the International Financial Reporting Standards (IFRS) IFRS16 (Accounting for Leases) on the Commissioner's activities is shown in Note 4.2 above. The Commissioner entered into a five-year lease of her current premises of Llewellyn House, Port Talbot in July 2021. The Right of Use (RoU) calculation, under IFRS16, provides a figure of £28,500 per annum; and the lease does not include an element of annualised interest, therefore the Commissioner has used the HM Treasury short term interest rate to calculate the element of interest relating to the RoU. It is the opinion of the Commissioner that the calculated amount is non-material and has not been separately disclosed within her financial statements. An adjustment was made in 2023-24 to the value of the lease to account for break clauses, within the lease, for rent free periods. In accordance with the Commissioner's accounting policies, relating to RoU, the depreciation was applied in full during the first year of the lease; however, due to timings of the lease the balance of £6,000 was depreciated in-year leaving a net book value of the lease as at March 2026 is £nil.

5. Trade and Other Receivables

Amounts falling due within one year:	**2025-26 £000**	**2024-25 £000**
Trade and other receivables	-	-
Prepayments and accrued income	44	33
	44	33

6. Cash and Cash Equivalents

	2025-26 £000	**2024-25 £000**
Balance at 1st April	84	82
Net change in cash and cash equivalent balances	**(2)**	2
Balance at 31st March	82	84

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

7. Trade and Other Payables

Amounts falling due within one year:	2025-26 £000	2024-25 £000
Taxation and social security	-	-
Pension	-	1
Trade and other payables	20	28
Accruals and Deferred Income	78	54
	98	83

Amounts falling due after one year:	2025-26 £000	2024-25 £000
Long term Right of Use lease	-	-
	-	-

8. Right of Use Leases

Right of Use leases:

Obligations under operating leases	2025-26 £000	2024-25 £000
	Buildings	Buildings
Not later than one year	**7**	28
Later that one year and not later than five years	-	-
Later than five years	-	-
	7	**28**

The Commissioner's lease on her office at Oystermouth House in Swansea ended on 31st July 2021. In 2021 a new lease was signed for a five-year term for new premises at Llewellyn House in Port Talbot, included in the lease commitments is the cost of management service charge. During the financial period 2025-26 the Commissioner and her team undertook 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. Whilst the balance on the RoU, for Llewellyn House is £nil (as disclosed in note 4.2) there remains an obligation until the end of the lease in July 2026. In April 2026, following consultation with staff and a shortlisting of potential office locations, the Commissioner announced her decision to move to Urban HQ in Swansea. The move will be completed in the 2026-27 financial period.

9. Financial Instruments

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 2026.

10. Capital Commitments

There were no capital commitments as at 31st March 2026.

11. Contingent Liabilities

There were no contingent liabilities as at 31st March 2026.

12. Related Party Transactions

The Welsh Government is a related party, the Commissioner received her sole source of funding from the Welsh Government; she received £1.924 million during the period (2024-25 - £1.667 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 £358,581.35 (2024-25 £278,300.82); and the Cabinet Office (payments in respect of the Principle Civil Service Pension Scheme) of £289,433.19 (2024-25 £294,948.90).

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

13. 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 29th July 2026.