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Some key facts
about the Children's
Commissioner
for Wales

52 groups of children and young
people visited by the Commissioner

40 government consultations
responded to

Staff have engaged with nearly
30 external working groups

4 awards won

220 full cases* dealt with by the
Investigations and Advice team

215 press articles secured

271,000 hits secured on
www.childcomwales.org.uk

Number of miles the Commissioner
travelled: too many to count!



A full case is when we stay involved and support
the child or young person to work with other
agencies to reach an appropriate outcome.

Under the Spotlight

Keith Towler
Children's Commissioner for Wales

Since becoming the Children's Commissioner for Wales on 1 March 2008, Keith Towler has met with at least one group of children and young people every week. During his visits to various settings across Wales, his audience often quizzes him about his job, his team and sometimes more personal questions! Here is a selection of the most popular questions he is asked:

What is a 'children's commissioner'?

In 2001, the National Assembly for Wales decided Wales needed a children's champion. They appointed the UK's first Children's Commissioner with help from children and young people with the principal aim to safeguard and promote the rights and welfare of children in Wales. I became the country's second Children's Commissioner in 2008 and I work for every child and young person in Wales who is under 18 years old or 25 years old if they have been in care. I work with my team to make sure we listen to all children and young people. We will make sure that the people who make decisions about children and young people's lives take seriously their views and ideas and take action.

Describe a typical day

The best thing about this job is that there isn't a 'typical day'. One day I could be riding a horse with looked-after children, having my suit covered in gunk at a play school and visiting the Blue Peter garden to meeting with the UK Government Cabinet, approving our consultation response to a National Assembly for Wales Committee inquiry and being interviewed by a journalist about a relevant topic. It's this variety which makes this job one of the best jobs in Wales.

Why do children have to have rights?

Some people think that children don't need rights. It is our job to make sure Wales promotes the human rights of children and young people, for example the right to have an education, the right to be protected and the right to survive and develop healthily. Our role is to make sure people think about and look after children and young people's rights.

What are children's rights?

The United Nations Convention on the Rights of the Child – UNCRC – is an international charter which sets out the minimum standards for children and young people wherever they live. The UNCRC has 54 articles in it, 42 rights are for children and young people up to 18 years old. The others are all about how governments and adults should work together to make sure children and young people can access their rights.

How can your advice and support service help children and young people?

Under the legislation that established my office I can provide advice and information to children, young people as well as to professionals and other adults who are concerned about the rights and welfare of a child or of children in general. I am also able to offer advice and support to children and young people, helping them to express their views and wishes; examine cases where services could have potentially failed a child or children and assist children and young people – including providing financial assistance and representation in legal proceedings – whose rights have not been respected.

What has been your main priority for 09/10?

Prioritising our work to ensure we can contribute to systemic change for children and young people – we now have a five year plan which outlines our goals and how we will make a difference to children and young people's lives. I also reviewed the structure of my office and appointed two new senior officers – a Chief Executive Officer and a Head of Operations – to help implement our five year plan.

What are the urgent things you think need tackling?

My vision is to make sure we work with and on behalf of children and young people in Wales to achieve positive and lasting changes in their lives. There are many things we want to achieve and we have got to prioritise. I'll be standing up for all children and young people and in particular the most vulnerable in our society. I'm particularly concerned about children and young people who are looked-after, children and young people with disabilities, gypsy traveller children and young people and those caught up in the youth justice system. I'll be speaking out about inequalities they face, the discrimination we see towards children and young people and about children's rights, helping to raise awareness of the UNCRC.

When you look back at your seven year term in 2015, what do you think you'll be most proud of?

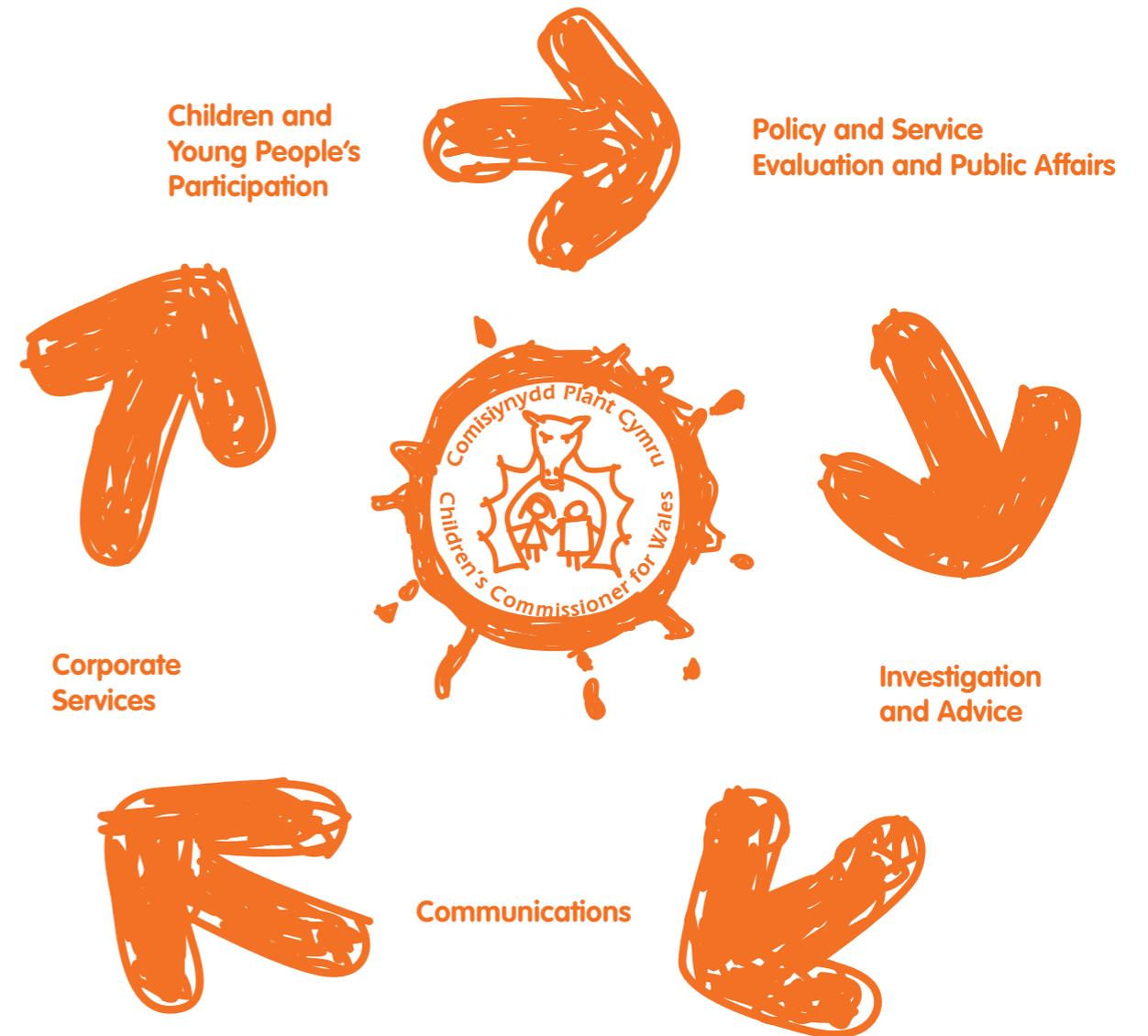
Hopefully, that I lived up to the trust placed in me by children and young people to champion issues on their behalf. I would also like to look back on a seven year period that saw public attitudes towards children and young people improve and one where all children, young people and adults had a real understanding of children's rights and how the role of the Commissioner can help to resolve discrimination and inequality where it exists.

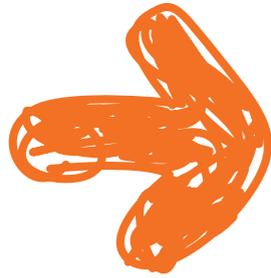
How old are you?!

I'm 51, thanks for reminding me!

Behind the scenes look

We are a team championing children and young people across Wales, working from offices in Swansea and Colwyn Bay. From 1 September 2009, a new structure has been in place which recognises that there are five clear functions that are required in the office to fulfil the mandate of the Children's Commissioner for Wales. These are interdependent and work together in project and theme teams to deliver the work programme:





We listen to children and young people about their views and experiences so that we can represent and stand up on their behalf, making sure children and young people's voices are heard loud and clear.

We also work to make sure children and young people are protected, are able to take part in decisions about their lives and have services provided to them to help them reach their full potential.

Our advice and support service aims to solve the individual problems brought to us by children and young people in a quick and effective way, whether that's by signposting them on to a better-suited organisation or to take on the issue ourselves. When handling a case, we always look at the wider issues and learning opportunities for our partners both within the local area concerned and further afield across Wales.

The service is available to children and young people for advice and support at any time during office hours.

We have four officers within the Investigations and Advice team who are based across two offices. They have a wealth of experience and expertise, and travel all over Wales to meet with children and young people and their families in order to listen, support and advocate on their behalf.

The service is also able to record cases and establish an accurate picture of what issues are affecting the children and young people who contact us throughout Wales. This information is used to help shape our future work programme. We also share information that is relevant and appropriate, with those who are providing services or working with children and young people.

People can contact us in a number of ways, including email, letter, freephone and text messaging or by visiting our offices.

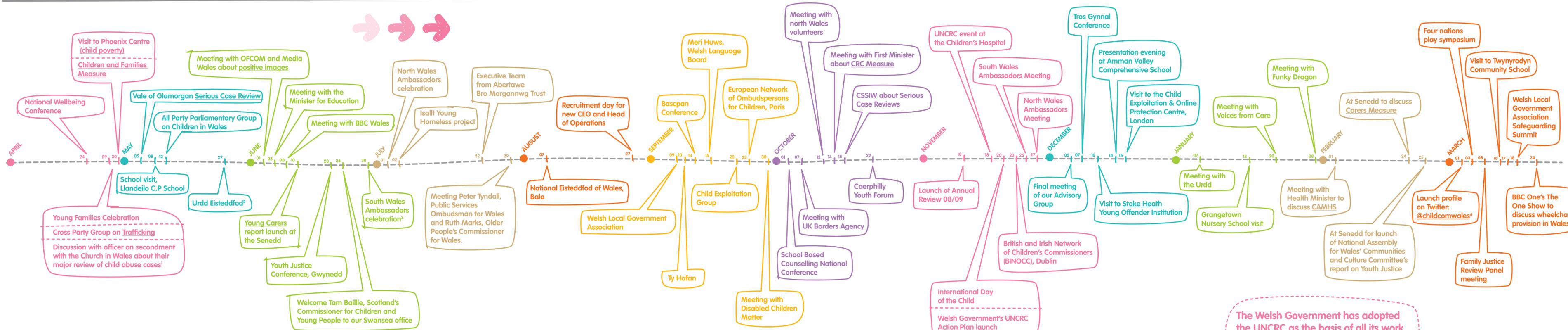
How people contacted us last year:

- telephone (279)
- email (88)
- letters (67)
- text message (15)
- in person (26)

Although we are independent of government, we don't work alone. We work in partnership to make sure Wales is a country where children and young people are respected, valued, listened to and supported to lead safe and happy lives This year alone, our advice and support service signposted 255 cases to other organisations. We have also been working with key organisations, such as CAF/CASS Cymru, to develop Memoranda of Understanding and will be developing others with the likes of the Older People's Commission for Wales and the Public Services Ombudsman for Wales in 2010/11.

A year in the life of the Children's Commissioner for Wales

Here are a few examples from the Commissioner's diary:



¹ An independent specialist social worker was seconded from my office to help the Church in Wales conduct an independent review designed to ensure the safety and welfare of children and young people. The review will examine any past allegations or suspicions of child abuse. Findings of the review are expected to be published in 2010.

² The Urdd Eisteddfod is just one of the ways we engage with children and young people. We try to reach out to all of the country's children and young people, by visiting schools and groups to inform them about the Commissioner and UNCRC and to give them an opportunity to tell us about what's important to them. We also gather the views of children and young people via Backchat on our website. We ask Backchat questions about different things which affect children and young people to find out what they think about it, so that we can include their views and ideas in our work. We have used feedback and information gathered from Backchat in a number of our consultation responses, including the one on a new learner travel behaviour code being developed by Welsh Government.

³ Ambassadors is a scheme we run in primary schools across Wales. This year, the scheme expanded and we now boast over 100 ambassadors. Two children are elected by their peers to be ambassadors. Their main duties include telling children in their school about the Commissioner and the UNCRC. A recent Estyn report for one of the scheme's schools recognised the important role the ambassadors play within the school and further afield. It states: "Two pupils who are ambassadors show an outstanding understanding of their role within the school and within Wales."

Some key facts about Wales

First UK country to appoint a Children's Commissioner

Home to 700,000 children and young people

One in three of them live in poverty

The Welsh Government has adopted the UNCRC as the basis of all its work for children and young people and has summarised the UN Convention into seven core aims.

⁴ Using traditional channels for communicating with people – via newspapers, TV and radio – we secured over 215 news articles and 61 minutes of broadcast coverage. This resulted in over 21 million opportunities to read or hear about the Children's Commissioner for Wales.

As well as using traditional channels, this year we moved in step with the digital age by launching our own Twitter profile.

How we have helped some of the country's children and young people

This year 624 separate problems were raised with us from 475 separate cases* of which 220 became full cases. They included:

Issue:	Number of cases:
Advice	49
Bullying	18
Child Protection	20
Education	165
Environment	45
Family Law	58
Health	49
Housing	12
Immigration	37
Legal	10
Social Services	120
Youth Justice	41



A case is when someone gets in touch with us about something that has happened, or something that they aren't happy about. A case could be about one or many young people and could be about one or a number of issues.

Education remains the main area that people contact us about, followed by Social Services, Health and Family Law. Cases to do with education are mainly concerned with bullying, school transport, school reorganisation and lack of access to specialist education services, whilst cases involving social services are generally to do with the lack of access to services, child protection and safeguarding, transition from child to adult services or from one local authority area to another, and fostering and adoption. Our health and family law cases cover a wide variety of issues, from provision of services to information sharing and consent, to partnership working with other agencies.

There have also been substantial increases in cases relating to youth justice and the environment. This year has seen us running regular surgeries at various young offender institutions and would help explain the significant increase in calls. Cases tend to focus on issues including accommodation, employment training and education and contact with Youth Offending Teams.

Case Study

We were contacted by the foster carer of a child with disabilities. The child was unable to move to secondary school with friends as the local authority had not made necessary alterations to the school. As a result, the child had to travel to a school much further away. We advised the foster carer about the local authority's responsibilities under the Disability Discrimination Act and put them in contact with the Equality and Human Rights Commission.

Additionally, the foster carer was informed by the local authority that they could not make a complaint about the situation as they did not have parental responsibility for the child. We provided the foster carer with the appropriate guidance to show this was incorrect and also provided them with details of the relevant complaints procedure. With this information the foster carer successfully challenged the local authority who agreed to make the necessary alterations which would enable the child to attend the secondary school a year later. As well as benefiting this particular child, it also benefited a number of other children with disabilities from the area so they could attend that particular secondary school with their friends.

Case Study

A mother whose daughter was suffering from mental health problems contacted us because they had been waiting thirteen months for a reassessment appointment with a Child and Adolescent Mental Health Services (CAMHS) consultant. The delay had resulted in ongoing discipline problems and the child had been excluded from school a number of times. The mother felt that her daughter's medication was no longer effective in helping her manage her mental health problems. She felt at her wits end and did not know where to turn.

We contacted the Local Health Board on behalf of the child. She was seen by a CAMHS specialist within six weeks of our call for a reassessment.

Case Study

We were contacted by a mother who had concerns about a school's decision not to allow her child on a school trip because of the child's disabilities. This decision was made without any discussion with the parents and had had a significant negative impact on the child.

We discussed the various options available to the mother, including her right to complain to the school. Information and contact details for the Equality and Human Rights Commission were also handed over, including information about her child's rights under the Disability Discrimination Act.

Case Study

We were contacted by a health professional about a young boy with a serious health condition and who was awaiting open heart surgery. The professional expressed concerns around the condition of the local authority property and said that the local authority housing officers were refusing to help. We visited the property to meet with the family and witnessed for ourselves the difficult conditions, including damp spoors on the walls, beds, carpets and the child's clothing and cuddly toys. The child was due to have surgery imminently and plans were afoot to allow him then to return to the family home to convalesce. We made representation to the local authority on the child's behalf and an emergency house move was arranged prior to surgery.

Case study

We were contacted by a professional seeking advice about grandparents who had taken over the caring responsibilities of their grandchildren. Lack of suitable space within their existing home meant that the children were sharing rooms with family members. We made representation on the grandparents' behalf, which resulted in appropriate grants and support being offered to the family.

Case study

We received a letter from the father of a young boy who had complex medical needs. He was also blind, unable to talk, and was in a wheelchair. The father was concerned about the lack of community specialist care and was worried about the impact this was having on other children in the area with similar medical needs to his son.

We met with parents and child, and discussed the impact that the lack of specialist care was having upon the child and also the wider issues and risk to other children who may be disadvantaged or harmed by the lack of specialist support within the community

We met with the Health Board Executive Staff about this and the issues were addressed immediately. The child's medical needs were met and the wider community medical support for children with similar complex medical needs was also addressed.

Responding to our actions, the father said: "It was a relief to have the Children's Commissioner for Wales to turn to."

A parent who had seen Keith address an audience at an awards ceremony contacted us to see whether we could help. This is his response to our work:

"I have been battling for some time to seek help for my daughter and I feel today is such a victory for our family. I am so thankful for taking our concerns seriously and for helping to secure such a fantastic result. I was inspired to contact you having seen the Commissioner at a recent award ceremony. I am so thankful."

Case study

We were contacted by a parent of a young boy who had been waiting 12 months for a specialist pediatric appointment, and had just been told that the consultant had left post and there would be a new waiting list and even further lengthy delays. The parent said that this would impact directly on the boy who was badly in need of help, and it would also impact upon at least 80 other children in the same area.

Concerned about what we were hearing, we contacted the Health Board's Chief Executive Officer and the Head of Paediatric. We also requested written waiting time impact assessments from the Head of Children and Family Services. Soon after our becoming involved a decision was taken to release funding and employ a replacement consultant with immediate effect.

Grandparents who had helped keep their grandchildren out of care by providing them with a secure home were told by social services that their house was too small and that the family would have to move to a bigger house. The financial burden of moving hit the family hard and whilst looking for financial help, legal fees started to mount up. They contacted us and we signposted them onto a specialist lawyer:

"It was only by chance that Mick, who now as at his wits' end, stumbled across the phone number of the office for the Children's Commissioner for Wales and it was through its help he was referred to a solicitor who specialised in family rights."

(Extract taken from: www.walesonline.co.uk)

A review of key issues affecting children and young people in Wales

In 2004, the Welsh Government adopted the United Nations Convention on the Rights of the Child (UNCRC) as the basis for all its work for children and young people and as the basis for its seven core aims for children in Children and Young People: Rights to Action. These aims also apply to the new Children and Young People Plans in each local authority area. I have once again used these seven core aims as a template for scrutiny of the progress made in implementing Welsh Government's policy agenda and making a real difference to children's lives. Improvements that need to be made are also identified.

This was a significant year for children's rights in Wales. We saw proposals being made to place a duty on all Welsh Government Ministers to consider the UNCRC when taking strategic decisions. We also saw the publication of the country's first action plan on the United Nations Committee on the Rights of the Child's 2008 recommendations, known as Concluding Observations.

I will be expecting Welsh Government Ministers to show leadership and commitment to take these forward and be encouraging others to think about their responsibility to help make positive and lasting changes to children and young people's lives in Wales.

UNCRC Action Plan

In November 2009, the Welsh Government launched its action plan – Getting it Right – on the 2008 United Nations Concluding Observations. This is the first action plan of its kind in Wales and I will use this to help review the effectiveness of the Government in meeting the changes recommended by the United Nations Committee. The 16 issues are all important and I look forward to seeing how this plan makes real changes in children’s lives in the next five years. I look forward to seeing how Welsh Government develops its implementation of the Action Plan to ensure that the changes are made and that we are able to demonstrate real progress in meeting the Concluding Observations in 2014 when the next report is due.

Proposed Rights of Children and Young Persons (Wales) Measure

In July 2009 it was announced that the Welsh Government would explore the possibility of embedding the principles of the UNCRC into Welsh law. In March 2010, a consultation was launched about a proposed Welsh law and I was pleased to be able to respond to that consultation. The United Nations Committee on the Rights of the Child has called on Governments in the United Kingdom to incorporate these international standards into domestic law. If this law is passed in Wales, it will set an important precedent in the UK by firmly embedding the UNCRC in legislation. I hope that the Welsh Government designs a law that will have a real impact on the lives of children in Wales and that it does not become a tick box process but that it leads to the Convention being a major part of how policy is developed and implemented in Wales.

Aim 1 Have a flying start in life and the best possible basis for their future growth and development

Budgets

Last year I acknowledged the progress the Welsh Government had made in identifying the overall spend on children, however, I am concerned that there has been limited further progress in this area. As one of the major concluding observations from the Committee in 2008 I had anticipated there to be greater progress in this area. The UN Committee stresses the importance of child budgeting when it states:

“...that the lack of consistent budgetary analysis and child rights impact assessment makes it difficult to identify how much expenditure is allocated to children across the State party and whether this serves to effectively implement policies and legislation affecting them.”

I have been contacted on a number of occasions this year about budget cuts including reductions in funding for post 16 special school education and I have called for child budgeting to form a key indicator in preparations for measuring outcomes from the child poverty strategies by the Welsh Government and local authorities.

The current financial settlements and forthcoming settlements mean that there is a greater need for there to be budgeting for children to be carried out on a rights based approach. Only in this way can we ensure that children’s rights can be realised fully and that the most vulnerable children are protected. The report by the Children and Young People’s Committee on Child Budgeting was a constructive

contribution to the discussion and we still await a full response by the Welsh Government to the report. In an interim response, the Welsh Government noted that a task and finish group had been established and is due to report very soon on how Government departments will seek to address the need for child budgeting. I welcome this development however it is important that this agenda is progressed in a timely manner and further delays must be avoided.

Parenting Action Plan

Recommendations of the Parenting Action Plan and the emphasis that has been placed on positive, non violent forms of discipline, along with early intervention programmes, is a far sighted and preventative strategy to affect early positive change for families. I will be following the Welsh Government’s progress in implementing this Action Plan with a keen interest.

However, I continue to call for an urgent change in the current situation on corporal punishment and that this matter stays as a high priority on all our agendas along with the protection of early intervention and family support programmes.

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Young Carers

Launched at the Senedd in Cardiff Bay, 'Full of Care' is the culmination of ambitious nationwide research undertaken by Powys Carers on my behalf. I was concerned that many young carers, who make up more than two percent of all children in Wales under the age of 16, are not able to enjoy their rights under the UNCRC. I felt that it was essential therefore to give these young people a voice and to work closely with them to build a clearer profile of how they lead their lives.

The project team, led by young carers themselves, gathered the views and opinions from nineteen of Wales' 22 young carers' projects to identify the main barriers young carers face when it comes to realising their rights set out in the UNCRC, including their right to education, to relax and play and to have their views respected.

Key findings include:

- **37% of young carers felt that their opinions were not respected by others**
- **52% felt they couldn't cope during the last week**
- **73% of those who administered medication had never received any training**

Recommendations from the report include:

- **The Welsh Government should consider the need for a National Young Carers Strategy**
- **Local authorities should assess young carers' needs and not expect them to do inappropriate tasks.**

In November 2009, the Carers Legislative Competence Order (LCO)* received Royal approval. This extended the legislative competence of the National Assembly for Wales to make new laws for Wales (known as Measures) relating to Carers and I was pleased to see that this would include provisions for young carers with the potential to address many of the issues raised in 'Full of Care'.

The first Measure introduced following the LCO was the Proposed Carers Strategies (Wales) Measure. Its purpose was to introduce a new requirement on the NHS and Local Authorities in Wales to work in partnership to prepare, publish and implement joint strategies in relation to carers. The strategies would include information and advice to carers and for the effective involvement of the relevant

(* LCOs are a type of legislation which transfer specific powers from the UK Parliament to the Assembly. If the LCO is approved by the Assembly it then has to be approved by the House of Commons and the House of Lords then by the Queen. The Assembly will then have more powers to make Measures in particular policy areas, which are pieces of law.)

authorities with carers when making decisions about the provision of services to or for carers or the person cared for. I gave evidence as part of the legislative scrutiny of this proposed Measure in particular policy areas and emphasised the imperative that young carers' issues are addressed within these strategies. I hope to see young carers being included in the process and their voice heard in developing the carers' strategies and other associated guidance and that key providers such as education play their part in breaking down the barriers faced by young carers every day of their lives.

On a UK wide level I am also interested to see what the implications of the Equality Act will be for young carers. The law should protect all carers, including young carers, against direct discrimination or harassment because of their caring responsibilities. This is because they will be associated with someone who is protected by the law as a result of their age or disability. The law would apply when carers are shopping for goods, asking for services, receiving services and when they use facilities like public transport. I hope to see this positively impacting on the lives of our young carers.

Aim 2 Have access to a comprehensive range of education, training and learning opportunities, including acquisition of essential personal and social skills.

Listening and Learning

On 5 October 2009, I launched my publication 'Listening and learning... the right story' which was the result of working with children and young people to identify what is effective practice in classrooms. It coincided with a number of strategic developments in education including the school effectiveness framework which places children's well being at the heart of everything in education. Children identified nine key things that teachers do that make a difference to their experience as a learner, including: "Please listen and take our views seriously" and "A good teacher is approachable and supportive".

It is clear to me that children and young people are experts in their own learning and that they understand elements of what can make an effective classroom experience. Key messages from 'Listening and Learning' were shared with various stakeholders, including teaching unions and Estyn and therefore it is encouraging to see that Estyn's new Common Inspection Framework – which comes into force in September 2010 – places a greater emphasis on pupil participation and helps strengthen learners' involvement in inspections. I look forward to discussing with pupils from September 2010 whether this new approach has impacted on them in any way.

Throughout the year I have visited a considerable number of schools and have been impressed by the enthusiasm of the pupils to participate. I have also heard from

their teachers about the positive impact the pupils' participation has had on decision making within schools. I also attended the launch of the new pupil participation website and it is clear that in Wales we are committed to pupil participation. It is important in my view that pupil participation is embedded across all schools and colleges in Wales and that this is more than just establishing a school council. If we succeed in doing this in Wales then we will be able to report considerable progress in meeting the concluding observation of the United Nations Committee on the Rights of the Child that Governments should: "...strengthen children's participation in all matters of school, classroom and learning which affect them."

General Teaching Council for Wales Code of Conduct

This year has seen a consultation on a revised Code of Conduct for teachers. In my 'Listening and Learning' report children identified that teachers are positive role models for them and that in some cases, teachers can change their lives. I hope that the revised code when finally published will provide clarity to children, parents and schools as to the standards of professionalism that all children can expect to receive.

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National Behaviour and Attendance Review (NBAR)

As part of the work on implementing the National Behaviour and Attendance review, the Government published a consultation on safe and effective intervention. This consultation dealt with the issue, amongst others, of how much force can be used by teachers. In analysing the document it became clear that there was a difference between what the Government was proposing and what the UNCRC provides. I have sought to meet Government officials to explain my view on this consultation and look forward to receiving the final version of this document when it is published.

I have however been disappointed at the slow rate of progress on the implementation of the full recommendations of the NBAR review. Children and young people participated in the review process and I hope that Government communicates clearly its progress on implementing the recommendations so that changes can be seen in children's experiences in schools in Wales.

Welsh Medium education

This year saw the development of the first national Welsh Medium Education Strategy. I believe this is a welcome development as it seeks to develop effective Welsh-language provision through all stages of education.

For the first time, Wales has a national strategic direction of travel for Welsh-medium and Welsh-language education and contains an implementation programme with specific targets for achieving improvements.

The challenges to addressing the issues of Welsh medium education are numerous. These include, but are not limited to current weaknesses in the further education sector and, in the early years, looking at the fundamental principle of democratising Welsh medium education, moving beyond responding to parental demand.

Review of spending in education

I note that the Welsh Government's new Education Minister has commenced a review into education spending in Wales. I hope that the review will consider a children's rights based approach to its work as a number of costs not directly associated with classroom education do protect children's rights, for example administration of free school meals, school transport eligibility and school admissions. While I welcome the review and the aim to ensure that funding is spent on frontline education we must also ensure that children's rights are not ignored in any proposals to move spending towards the classroom.

School reorganisation proposals

I welcome the fact that following the guidance issued in September 2009 and effective from January 2010 there is a duty on local authorities to consult with children on school reorganisation proposals that affect them. I have had a number of calls from children and young people who are understandably distressed having become aware of proposed changes which may have a major impact on their lives. There is a need for urgent change in the way that authorities provide information to children and ensure their participation in the process. I may consider looking at how local authorities are carrying out their duties to children under the revised statutory guidance.

School Based Counselling

In 2004 my office published 'Clywch' and included within its 31 recommendations was the need for a confidential service within a school setting as part of the wider pastoral support system.

We now have an award-winning scheme operating for a year in most parts of Wales and the take-up by children and young people has shown how much it is valued by young people who use it. Although the introduction of school-based counselling in secondary schools is at an early stage I am pleased with the way this is progressing. I am also encouraged to see how improving children's wellbeing is an emerging key

priority in education in Wales and that government and others now recognise the link between the wellbeing of children and improved outcomes.

Education (Wales) Measure 2009

In December 2009, a Measure was approved to extend children's entitlement by providing them with rights to make special educational needs (SEN) appeals and claims of disability discrimination to the Special Educational Needs Tribunal for Wales. It amends the law that gives parents the right to make appeals and claims to the Tribunal. The original proposal was suggested by my predecessor, Peter Clarke. Whilst the impact of this Measure is difficult to assess, it establishes an important principle and gives effect to article 12 of the UNCRC. For this, I commend the Welsh Government commitment to push this through and I look forward to see what lessons are to be learnt from the pilot areas before rolling this out across Wales.

School Toilets

Last year I hoped that I would not have to speak out again about school toilets. Regrettably, children and young people continue to talk to me about the toilet facilities in school. I am aware that the Welsh Government is shortly to consult on best practice guidance in relation to school toilets and that is to be welcomed.

My office published 'Lifting the Lid' in 2004 outlining children's concerns and made a number of recommendations. As far back as 2001 the Welsh Government set out its vision for the future of education in The Learning Country. In that publication the Welsh Government stated that it would "...increase substantially the funding for school buildings (£100m a year for the next three years) to ensure progress to 2010 target of all buildings in good physical condition." It is now 2010 and whilst we have seen progress in some schools and in the new buildings, it is not good enough that some of our children in school are using toilets with no seats or doors on the cubicles, with inadequate washing facilities, and feel so strongly about it that they avoid using the toilets during the school day. Surely our children deserve better than this.

A fair society for children would show more respect. There is a gap here between policy intent and practice and whilst difficult decisions need to be made within schools priority must now be given to putting this right so that children don't continue to have dignity and respect denied them.

Aim 3
Enjoy the best possible physical and mental, social and emotional health, including freedom from abuse, victimisation and exploitation.

Neo-natal care

There are continuing difficulties with service provision for premature and sick babies and their families in some areas of Wales, including issues around staffing levels and occupancy rates. Whilst I welcome the Welsh Government's decision to invest £2million a year for neonatal services, I question whether it is adequate to fully implement the All Wales Neonatal Standards.

I will closely follow the implementation of the recommendations made by an expert group looking at improvements to care for sick and premature babies in Wales - all of which were accepted by the Health Minister in December 2009 - to see whether they do actually lead to improved services for these vulnerable babies.

Additionally, I will observe the National Assembly for Wales' Health and Well-being Committee inquiry to see whether the Welsh Government are truly committed to improving the services for newborn babies and their families across Wales. We know there is growing demand on neo-natal services in Wales and we must ensure these units are adequately resourced to ensure these vulnerable children have the best start in life.

Sexually harmful behaviour

In May 2008 the Minister for Health and Social Services received the recommendations from a task and finish group that was established to consider services for children who display sexually harmful behaviour. In their response to my annual review 2008-2009, the Government confirmed that discussions had been held with child protection voluntary organisations to consider what practice changes might be implemented and to examine the effectiveness of existing protocols. I eagerly await the outcome of this work and announcement of what steps the government will take to move the recommendations forward.

Safeguarding

Two major reports into how Wales' children are safeguarded were published in the autumn of 2009 and whilst these recognised that progress has been made in some areas, there were areas where further improvement can be made. Children have a right to protection from harm and abuse and as adults we have a duty to deliver this right effectively to all children. I have read the reports with interest and was pleased to accept a seat on the new National Safeguarding Children Forum that has been established by the Welsh Government. I have also met the team who are reviewing safeguarding within the National Health Service in Wales to highlight my concerns about how health services protect children. In the

current financial climate demand for safeguarding services will increase and not decrease and it is vital that the lessons from the two reports are learnt and that all adults deliver their duties to children in an effective and robust manner. I will be raising the issue of safeguarding with my contacts in the health service in the coming year.

During the year I have been quite outspoken in the media about safeguarding and child protection issues. The media have taken a keen interest when serious case reviews are published and public interest has been justifiably intense. I hope that the work the National Safeguarding Forum will take forward will address concerns about the system we have in place to protect children and will increase public confidence. These are pretty basic but essential requirements. Children and young people must have confidence that we can and will protect them from harm and that we will do all we can to safeguard them. I shall be taking a keen interest in this so that steps are taken with some urgency.

Paediatric Audiology

I met with a group of children and young people who have a hearing impairment in August 2009. In my discussion with them it became clear that the exercise of their rights is very challenging for them in a world which is so reliant on hearing. The children in the group made the point very clearly to me that they don't always get treated equally and they don't always experience fair play.

Some of the barriers these children and young people confront each day include the low level of awareness by front line staff of the issues they face, that school experiences in both primary and secondary can be challenging even with a Learning Support Assistant or communicator present, that getting on a bus and trying to explain to the bus driver where you want to go can be difficult.

They had some simple solutions to some of the issues they face:

- **putting a map of the bus route with the bus stops clearly marked on the bus so that when a deaf child or young person gets on they can point to the stop they want to get to;**
- **provide deaf awareness training to all front line staff; and**
- **find ways to make BSL affordable so that all deaf children and young people can get the opportunity to learn it.**

Following my meeting with this group of children and young people I received a consultation document on Standards for Paediatric Audiology services. These are the services that work with deaf and hearing impaired children and their families and a standards document can be a good way to help improve the services that they receive. When we responded to the consultation we asked the Government to consider children's rights in more detail as the consultation document included a patient satisfaction questionnaire

to be completed by parents based on the child's experiences. We urged the Government to consider methods that could be used to collect children's views on the service that they themselves had received. We had a positive discussion with the Government officials and will be discussing the participation of children and young people in wider paediatric services later in 2010 with local health boards' designated health liaison officers.

Wheelchairs

In last year's annual report we commented on the unacceptable waiting times for the provision and repair of wheelchairs for children and young people. We were aware that a Welsh Government commissioned review had been awaited for some time. That was Phase 1 and I am pleased to see that a further review is well under way which should suggest improvements to the service that will ensure a more timely service. I have been happy to have representation on the All Wales Posture and Mobility Review Project Board.

The National Assembly for Wales' Health, Wellbeing and Local Government Committee inquiry into wheelchair services in Wales was a welcome addition to the evidence gathering to help inform the Government's efforts to address the many issues facing wheelchair users and their families and the Committee's recommendations will, I'm sure, assist with the Welsh Government's deliberations.

Child and Adolescent Mental Health Services (CAMHS)

The joint review into CAMHS was finally published in autumn 2009 and I read the report with interest. The examples of the difficulties that children and their families had experienced in navigating the system were all too familiar to me. The report highlighted a number of areas where considerable improvements can be made and provides us all with a clear picture as to how to improve these important services for children and young people. The Government has acknowledged the importance of positive emotional health for all children and therefore I call on them to respond to the joint report's findings in a positive way that demonstrates the vital nature of these services.

The report calls for a national plan to be developed within six months to address the issues that it identified in the availability and quality of services. Such an action plan should set out clear priorities and target dates for all relevant bodies. I welcome the establishment of an expert group which was set up in response to the report.

We have to ensure that emotional health for children and young people becomes 'Everybody's Business' and that nine years since the publication of the strategy all children and young people can access the effective services that they need in a timely fashion.

Mental Health Legislation

In February 2010, the Mental Health LCO finally received royal assent. This gave powers to the National Assembly for Wales (NAfW) to legislate so that people in Wales have a right to assessment, that there are duties to provide appropriate services and that there is a right to advocacy. I was pleased to see that there was an assurance that the NAfW are able to legislate to improve the lives of children and young people through CAMHS and look forward to seeing what Measures will be introduced to help address any deficiencies within CAMHS.

Aim 4 Have access to play, leisure, sporting and cultural activities

Play

One committee I have frequently attended as witness is the Children and Young People's Committee. I believe this Committee plays a valuable and worthwhile role in holding the Welsh Government and other bodies tasked with providing services for children and young people, to account. Its very existence signifies the importance placed by the National Assembly for Wales on children and young people's issues, however the Committee does much more than symbolise, it scrutinises and monitors in order to assess whether or not there is a gap between policy and practical implementation.

I was especially pleased to see the work they did over the summer in 2009, through the 'it's all about you project'. This helped form the Committee's forward work programme with 2,700 children and young people being consulted on the issues which were important to them. As a result, the committee announced an inquiry into the provision of safe places to play and hang out. The Committee has subsequently consulted with 1,200 children and young people on this specific subject. I congratulate the Children and Young People Committee and commend their practice to the other committees.

Play is a fundamental right – article 31 of the UNCRC – and as adults we are duty bound to make play possible. It is important not just for their enjoyment but essential to their physical and emotional development. A key element of

all aspects of organised play and leisure provision should be the involvement of children and young people at every stage of the process – planning, maintenance, monitoring and evaluation.

The continuing development of the Foundation Phase has been evident to me yet again on my many visits to schools and so I am confident that Wales is making good progress in developing structured and semi structured settings for children's play.

There are many other developments currently underway within the play agenda including the Welsh Government's evaluation the Play Policy Implementation Plan, the implications of the Children and Families Measure (Wales), and the government's identification of play as one of their priorities within the UNCRC Action Plan, Getting it Right. My hope is that this Committee inquiry coupled with children and young people's views and experiences are heard during these deliberations and developments.

The success of all of these developments of course will be on the lived experiences of children and young people. The benefits of self directed freely chosen play are clear. Children learn how to socialise, assess risk and acquire negotiation skills while they play. Childhood is such a precious time and play is vital to a healthy and happy childhood. And yet I still come across examples where children are not allowed to play in our public spaces, where parents who let their children play in the streets are chastised and where others are so fearful that

their children will be harmed they would not even consider letting their children play without constant adult supervision. I can't help but feel we have lost something. People of my generation enjoyed much more freedom as children. I call upon all adults to think about how our public spaces can be opened up for children to play and to reconsider their attitude when they see children playing in our streets, in our parks, in our countryside and in our villages, towns and cities.

Aim 5
Treated with respect and have their race and cultural identity recognised

Human Rights

I received the report of the Equality and Human Rights Commission on their first Human Rights Inquiry. That report highlighted the challenges to public services adopting a human rights based approach to service delivery and also further demonstrated how children are discriminated against on the basis of their age. There are considerable steps that we can all take to ensure that such discrimination does not take place. I will be exploring children's rights based approaches with service providers in the coming year to examine how these can ensure the best services for children. It is clear to me from the Human Rights Inquiry that we can improve the levels of understanding of Human Rights and Children's Rights in Wales and I therefore welcome the commitment of the Welsh Government to raising awareness of children's rights within their UNCRC action plan.

Equality Bill

There have been further debates and discussions around the Equality Bill this year. However despite clear evidence of the discrimination children face the Bill still does not offer children and young people complete protection from discrimination on the grounds of their age if they are under the age of 18. This means that children will be the only age group in society that will be discriminated against by this important piece of equality legislation.

The Equality Act does however give powers to the Welsh Government to introduce specific public sector duties in Wales and I would hope to see Wales explore as extensively as it can the opportunities provided so that the duties will reflect the needs and aspirations of all its citizens. It is of utmost importance that consideration of the issues facing children and young people are given the attention they deserve during the developments of these duties.

Children seeking asylum

This year I have continued to receive calls about children and young people who are seeking asylum in either family units or as unaccompanied children. My office in past reports has highlighted the issue of the detention of children in immigration removal centres and I have been pleased that there have been initial discussions in Wales about exploring alternatives to detention of children. I look forward to engaging further with these discussions in order to reach a human rights based approach which ensures that detention of children is used only for the shortest possible time and as a measure of last resort. Children detained in immigration removal centres are held there as a result of their family's immigration status and as my colleague the Children's Commissioner for England has reported the conditions in such centres have a detrimental effect on those children's welfare.

I have welcomed the introduction of the new duties, including making arrangements to safeguard and promote the welfare of children Issued under section 55 of the Borders, Citizenship and Immigration Act 2009, on the United Kingdom Border Agency under the Borders and Immigration Act 2009 and look forward to seeing how these new duties improve the well being of asylum seeking children. It is important to me that these vulnerable children are safeguarded effectively.

The issue of age assessments for unaccompanied asylum seeking children is still one that causes concern for me. In the Refugee Inclusion Strategy, 2008, the Welsh Government made a commitment to: "Develop a protocol setting out the standards and expectations for the assessment of asylum seeking and refugee children and young people."

Many of these children arrive in the country without papers and there is a need for local services to establish the age of such children so that they can be provided with appropriate services. It is clear to me that social workers who are asked to carry out such assessments would benefit from clear guidance that would support their practice and ensure that the human rights of the children they are assessing are upheld fully. This is a major safeguarding issue. I would remind Government that the United Nations Committee on the Rights of the Child in 2008 called on the Government to: "...give the benefit of the doubt in age-disputed cases of unaccompanied minors

seeking asylum, and seek experts' guidance on how to determine age."

The development of a protocol will be a useful starting point but will need to be supported by further training to support social workers in making these vital assessments. The need for training and support for social workers and other professionals on how to effectively safeguard these vulnerable children is something that there needs to be a clear focus upon. Information gleaned from calls to my Investigations and Advice team shows that knowledge and training are vital among professionals to improve how these children are treated.

Child trafficking

Since the launch of my report 'Bordering on Concern' a number of steps have been taken to realise the recommendations made in that report. I am pleased that the Welsh Government has taken the recommendations seriously and now coordinates an All Wales Child Trafficking Group which is seeking to take comprehensive all Wales actions in this area. Children who may have been trafficked are among the most vulnerable children in Wales today as they are a largely hidden population. The Government has decided to commission a Wales wide e-learning training package for frontline staff to increase their understanding of the issues of child trafficking. This knowledge gap was identified in my report and I am pleased that the Government is

seeking to address it. I look forward in future to reading the evaluation of the effectiveness of the training. I also note that an all Wales Child Trafficking Protocol will be drafted in the next months and I look forward to this coming into operation.

I am pleased that the police in Wales have also engaged with this issue on a Wales wide basis and that the Association of Chief Police Officers (ACPO) has issued clear guidance to police forces as to how to address the needs of children who are found in houses used for cannabis cultivation. It is clear that the identification of these children as children first and offenders second is vital in terms of safeguarding their rights and welfare.

However I must note that when my investigation and advice officers have dealt with suspected cases of child trafficking they have found a considerable variation in the responses of agencies to the consideration of trafficking indicators. It is for this reason that I am keen to stress the importance of the online training and awareness raising materials that the Government has commissioned. As I identified in 2009 there was a culture of disbelief that trafficking of children could happen in Wales, yet the evidence in my report and subsequent reports highlights that this crime does take place right across Wales today and we must collectively act to ensure the welfare and safety of children who may be in these situations.

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Advocacy

Children and Young People's Partnerships should by now have considered how they are planning to take forward the commissioning of advocacy on a regional or sub-regional basis according to the Model for Delivering Advocacy Services for Children and Young People in Wales. I will be closely monitoring whether or not this has materialised and to determine the effectiveness of the Advocacy Development and Performance Unit within the Welsh Government in supporting the Children and Young People's Partnerships. I have representation on the National Independent Advocacy Board and will expect the board to play their part in pushing this important agenda forward.

National helpline

I have welcomed the proposal to improve children's access to advocacy services through the provision of a single free-phone and text number - a virtual one stop shop.

However, advocacy services must be available and in place for children who need this service and I am concerned that some children may be told that they are not currently eligible to receive advocacy services. Ultimately, the success of the national service will depend on the availability of advocacy provision locally. If this provision is patchy and weak, the robustness and effectiveness of the one stop shop will be called into question.

Whilst welcoming the development of a national one stop shop, it is also of paramount importance that all those tasked with developing the advocacy model do not lose focus on the more vulnerable groups of children and young people, including those with statutory entitlements to advocacy services.

Blue Badges

An important issue which was highlighted during the year related to the difficulties those families with disabled children under the age of three face on a daily basis due to their ineligibility to receive blue badges.

In January 2010, the Welsh Government announced plans to modernise the Blue Badge Scheme in Wales. One area that was identified for early implementation was the provision of a Blue Badge to children under three with specific medical conditions.

The Welsh Government is to be congratulated on addressing this issue, and the plan, if implemented effectively will result in significantly enhancing the quality of life for a small number of families who have children with certain disabilities and who need to carry specialist equipment and medicine.

Having made representations along with others, to the Welsh Government on this issue, I will continue to monitor the implementation of the plan.

Aim 6 Have a safe home and a community that supports physical and emotional wellbeing

Negative Perceptions of Children and Young People

This is a huge undertaking: to shift public perception and to persuade the Welsh media, regionally and nationally, to print and broadcast more positive news stories about Wales' children and young people. We cannot achieve this in silo and we cannot achieve change over night.

Working in partnership with a host of other organisations including local authorities' young editorial boards and media outlets, I will be working to help improve the media's portrayal of children and young people, thus influencing public perception of Wales' children and young people. I also aim to empower children and young people to influence the news agenda. I am committed to making sure this is one of my key themes for my remaining five years.

Youth Offending

There has been a considerable focus on youth justice in Wales in the past year with the Communities and Culture Committee of the National Assembly for Wales publishing its report into the experiences of children in the secure estate and the Welsh Government commissioning Professor Rod Morgan to explore the possibility of devolving youth justice to Wales. Both of these developments are important to me as it is clear that some of the greatest breaches of children's rights occur in this area.

We already have a Youth Offending Strategy that is based on the principle of children first and offender second and I believe that if youth justice were to be devolved to Wales we could collectively address the rights and needs of those children in Wales. There has been considerable debate in recent years, given the reducing number of young offenders sentenced in Wales, to looking at the possibility of devolving youth justice to Wales

The Committee's report called for the Welsh Government to seek devolution of Youth Justice to Wales and to challenge the way in which the media portray young offenders in Wales. This is an issue that I have been concerned about at both a national and local level. I look forward to hearing the Government's response to the Committee's report and being part of the wider discussions as to how we improve this vital service yet further going forward. In particular, I look forward to hearing the Government's response to the issue of the possible devolution of youth justice to Wales. The Committee also highlighted issues relating to access to healthcare that Welsh young offenders may experience when held in England.

This is something that my officers hear when they visit young people in Parc, Ashfield and Stoke Heath Young Offenders Institutions and Hillside Secure Children's Home. During those visits my staff gave presentations and conducted individual surgeries with children who requested our help.

We have a great number of committed professionals working with children who may have contact with the youth justice system and I have spoken to a large number of these over the course of the past year. On an individual basis, we have helped children in the secure estates with 41 separate issues which included education, mental health services, accommodation and advocacy. I am concerned that the CAMHS provision in Parc has not been secured on a long term basis and the impact that the lack of such provision may have on the young people held there

Within its UNCRC Action Plan, the Welsh Government committed to a number of actions in relation to ensuring children in the youth justice system can claim their UNCRC rights. I look forward to seeing progress on these actions, including the work under the Safer Communities Fund to keep children out of the youth justice system. I am aware that some areas in Wales are taking rights based approaches to children who come into contact with the youth justice services and have emerging evidence that these interventions are reducing the use of custody. I am keen to learn how this rights based practice can be rolled out across Wales so that all children benefit from these approaches.

In 2010 we will continue to work closely with children in the youth justice system, and will be working with our fellow Commissioners across the UK and Ireland to make a call to action for the UK Government to consider and respond to.

Learner travel behaviour code

I have worked closely with children across Wales to provide feedback to the Welsh Government on the single behaviour code for all children and young people travelling to places of learning. Children had very clear views about the impact of poor behaviour on all forms of transport and how this affected their journey to and from school. The code came into effect in early 2010.

We worked with the Welsh Government to develop a major advertising campaign that reflected a positive perception of children travelling to and from school. I note that the Welsh Government has committed to reviewing the effectiveness of the promotional campaign and the code with children and young people themselves. Children and young people have the right to travel on clean transport and to feel safe as they make their way to and from their places of learning.

Case study

During a visit to Young Offenders Institution we were approached by a 13 year old child who said that he was from the care system. The child went on to say that he had been in care for five years during which he had been placed in nine separate care placements. He said that no one ever listened to him and that's why placements kept breaking down. He told us that he had never had an advocate and said that he did not know what advocacy meant. He said "grown ups never listen to my feelings and that is why my placements keep breaking down." We arranged immediate advocacy for him within the Young Offenders Institution. We also contacted his Local Authority about advocacy services, in time for his release.

Aim 7 Are not disadvantaged by child poverty

The Children and Families (Wales) 2010 is the Welsh Government's flagship policy for children and young people in Wales. The Measure includes provision relating to:

- Child poverty
- Childminding and day care
- Integrated Family Support Services
- Local Authority obligations to Play provision
- Local Authority obligations to the participation of children and young people.

I gave evidence during the legislative scrutiny in which I expressed my concerns and hopes for the Measure. Ultimately the impact on children's experience will be the most important outcome to note. I have spoken consistently of the policy implementation gap. I challenge Government to build a bridge between the objectives and principles within the Children and Families (Wales) Measure and the real, lived experience of children and young people in Wales.

The Children and Families (Wales) Measure 2010, which became law in February 2010, places a duty on Welsh Ministers to publish a strategy to reduce child poverty, and to keep this under review. Welsh Government is to consult on the national Child Poverty Strategy and Delivery Plan. In my last annual report, I asserted that: "...child poverty is possibly the single most important issue facing modern Wales. The One Wales policy agreement reiterated the aim to halve child poverty by 2010 and eradicate it by 2020." That statement and policy commitment still stands and a collaborative approach and wholehearted effort is needed if we are to deliver for children and young people in Wales so that they have the opportunity to fulfil their potential. I believe the fulfilment of our nation is dependent on achieving the eradication of child poverty and I am committed to doing all I can to contribute to this agenda. We call on the Welsh Government to hold fast to the promise made by the UK Government in 1997 to eradicate child poverty by 2020.

Accounts

Audit Committee

The Commissioner's Audit 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.

The Audit Committee meets at least bi-annually and is made-up of senior officials of the Commissioner and independent members. During the period there were two informal meetings of the Audit Committee, these meetings took place with only one independent member present, as the terms of office of all but one of the independent members had elapsed. Although the Commissioner undertook a recruitment campaign no replacement members were appointed.

The Commissioner has continued to seek new committee members and has now appointed two new members and is the process of recruiting additional members. The new members of the Audit Committee are:

Wyn Mears

Business Consultant and Former Director of the Association of Certified Chartered Accountants; and

Ian Summers

Finance and Governance Advisor to the National Assembly for Wales and Former Partner of the Wales Audit Office.

Senior officers

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

Keith Towler

Children’s Commissioner for Wales;

Amanda Evans

Human Resources Officer;

Sara Young

Communications Officer;

Eleri Thomas

Chief Executive Officer and Deputy Children’s Commissioner (from 5 October 2009);

Andy Wallsgrove

Head of Operations (from 5 October 2009); and

Tony Evans

Head of Corporate Services (was on secondment from the Wales Audit Office until 31 October 2009 whereupon he was appointed as permanent Head of Corporate Services).

Funding

The Children’s Commissioner for Wales is independent of, but funded by the Welsh Government. In 2009-10 the Commissioner received £1.8 million (2008-09: £1.8 million) to fund his activities. Since the establishment of the office in 2001 the Children’s Commissioner’s funding, received from the Welsh Government has increased steadily to match the ever increasing workload of the Commissioner.

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 The Children’s Commissioner, Oystermouth House, Charter Court, Phoenix Way, Swansea, SA7 9FS.

These accounts have been prepared for the period from 1st April 2009 to 31st March 2010 and reflect the assets, liabilities and resource outturn of the Children’s Commissioner. These financial statements have been prepared in accordance with the Governments Financial Reporting Manual (iFReM) issued by HM Treasury. The accounting policies contained in the iFReM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context.

Results for the year

The Operating Cost Statement shows a net operating cost, for the period, of £1.857 million (2008-09: £2.077 million) The general fund balance as at the year-end is £107,000 (2008-09: £96,000).

During 2009-10 the Commissioner’s staff changed to 26.6 (whole time equivalent) from 30 (whole time equivalent) members of staff which includes full time and part time employees. The change in staff numbers was the result of changes

following the Commissioner’s restructuring of his office in the period.

Staff absences

During 2009-10 the sickness absence rate within the Commissioner’s office was 5.16 percent (2008-09 11 percent), based as a percentage of the total available working days.

Environmental sustainability

The Commissioner asked his internal auditors, RSM Tenon, to undertake a sustainability audit. Following the completion of the audit a number of recommendations were made which are being considered by the Commissioner’s Management Team. One of the recommendations is the completion of a Sustainability Action Plan, which is being developed.

Senior official appointments

Keith Towler was appointed as Children’s Commissioner for Wales with effect from 1st March 2008. The remaining senior officers took up appointments between May 2006 and October 2009 and were appointed by the Commissioner under Schedule 2 paragraph 4 of The Care Standards Act 2000.

Equal opportunities

All applications for employment with the Children’s Commissioner for Wales were 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.

Payment policy

Under the Late Payment of Commercial Debts (Interest) Act 1998, the Children’s Commissioner for Wales is required to pay suppliers’ invoices not in dispute within 30 days of receipt of goods or services or valid invoice, whichever is the later. For 2009-10 the Children’s Commissioner for Wales achieved 98.7 percent (99.4 percent in 2008-09) of all such payments made during the period. No interest was paid in respect of late payments.

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 (Note 8).

RSM Tenon provides internal audit services for the Commissioner.

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

Events since the end of the financial year

There have been no events since the balance sheet date that affect the understanding of these financial statements.

Disclosure of information to the Auditors

So far as I am aware, there is no audit information of which the auditors are unaware; and I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors are aware of that information.

Remuneration Report

Remuneration of members of the Management Team.

The Welsh Government determines 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 (MT), 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 of the organisation:

	2009-10 Salary range £000*	2009-10 Benefits in Kind (to nearest £100)*	2008-09 Salary range £000*	2008-09 Benefits in Kind (to nearest £100)*
Keith Towler Children's Commissioner for Wales.	90-95	5,400	85-90	5,400
Eleri Thomas Chief Executive Officer and Deputy Commissioner, from 5 October 2009.	25-30**	-	-	-
Andy Wallsgrove Head of Operations, from 5 October 2009.	20-25**	-	-	-
Tony Evans*** Head of Corporate Services, from 1 November 2009.	20-25**	-	-	-

* Keith Towler was provided with a leased car. The monetary value of benefits in kind covers any benefits provided by the employer and treated by the Inland Revenue as a taxable emolument.

** Full year equivalent for: Eleri Thomas was £50-55k; Andy Wallsgrove £45-50K; and Tony Evans £50-55k.

*** Tony Evans (Head of Corporate Services) was on secondment from the Wales Audit Office (WAO) until 30 October 2009, his salary was paid by the WAO and the costs are invoiced to the Children's Commissioner. Invoiced costs for the period ending 31 March 2010 were £44,326. Pension costs are excluded from the invoiced cost.

Pension Benefits – Civil Service Pension Scheme

	Accrued pension at 31.3.10*	Real increase in pension*	CETV(i) at 31.3.10*	CETV(i) at 31.3.09*	Real increase in CETV*
	£000	£000	£000	£000	£000
Keith Towler Children’s Commissioner for Wales	0–5	0–2.5	51	24	23
Eleri Thomas Chief Executive Officer and Deputy Commissioner, from 1st October 2009.	0–5	0–2.5	11	-	10
Andy Wallsgrove Head of Operations, from 1st October 2009	0–5	0–2.5	12	-	12
Tony Evans Head of Corporate Services, from 1 November 2009	10–15	0–2.5	199	189	7

* This information is subject to audit.

Compensation paid, significant awards to former senior managers

A senior officer took flexible early retirement on 20 February 2009. Upon leaving, a lump sum compensation was made and annual payments will be made until officer is age 60.

Pension Scheme

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

arrangement or a good quality ‘money purchase’ stakeholder pension with a significant employer contribution (partnership pension account).

Employee contributions are set at the rate of 1.5% of pensionable earnings for classic and 3.5% for premium, classic plus and nuvos. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years’ pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. classic plus is

essentially a hybrid with benefits in respect of service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 calculated as in premium. In nuvos a member builds up a pension based on his pensionable earnings during their period of scheme membership. At the end of the scheme year (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 RPI. In all cases members may opt to give up (commute) pension for lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 12.5% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of three providers. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.8% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension

age. Pension age is 60 for members of classic, premium and classic plus and 65 for members of nuvos.

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

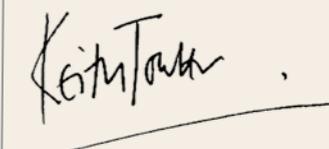
(i) Cash Equivalent Transfer Values

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 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.



Keith Towler

Children’s Commissioner for Wales and Accounting Officer
August 2010

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under Schedule 2 to the Care Standards Act, the Children's Commissioner for Wales is required to keep proper accounting records for each financial year, in conformity with Welsh Ministers' direction, detailing the resources acquired, held, or disposed of during the period and the use of resources by the Commissioner for Wales during the period.

The resource 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, the net resource outturn, resources applied to objectives, recognised gains and losses and cash flows for the period.

Schedule 2, paragraph 10 of the Care Standards Act 2000 states the Accounting Officer shall be the Commissioner and, in accordance with schedule 2 paragraph 9 shall submit the Children's Commissioner for Wales Accounts to the Auditor General for Wales.

In preparing the accounts the Accounting Officer is required to comply with the Financial Reporting Manual (iFReM) prepared by the Treasury, and in particular to:

- observe 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 iFReM, have been followed and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which an Accounting Officer is answerable, for keeping of proper records and for safeguarding the Children's Commissioner for Wales' assets, are set out in the Accounting Officers' Memorandum issued by HM Treasury.

STATEMENT ON INTERNAL CONTROL

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of my policies, aims and objectives, whilst safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

The Commissioner's risk management register is reviewed by the Audit Committee. The Commissioner also liaises with Welsh Assembly Government officials. As Accounting Officer I meet regularly with Welsh Ministers to discuss any areas of concern.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively

and economically. The system of internal control has been in place in the Commissioner's office for the year ended to 31st March 2010 and continuing up to the date of approval of the annual report and accounts, the systems of internal control accords with Treasury guidance.

Capacity to handle risk

I have a Risk Management Policy and Framework in place and I have appointed a Risk Strategy Manager. I have ensured that my Risk Strategy Manager has assessed the risks associated with the management and control of information within my office. All staff are aware of the policy and framework which details the approach and attitude to risk management and defines the structure for management and ownership of risk.

Training has been provided to those managers with authority to make decisions about risk treatment, recognising that some risks will need to be referred to the management team. All staff are encouraged to discuss risk management issues during their team meetings. Training is also provided to staff to ensure that they are aware of guidance and best practice. My Head of Corporate Service is a member of the Directors of Finance Network, where risk management is discussed and learn from their experiences.

The risk and control framework

Risk management is incorporated into the corporate planning process. The key strategic risks are assessed by the Management Team (MT). Each risk is owned by a member of the MT and the risk register is made available to all staff. During the year, the risk register has been regularly reviewed at MT meetings. Any new risks or changes are identified and evaluated. The risk appetite is determined by the Commissioner in consultation with the MT in the context of the impact on the reputation of the Commissioner; the Commissioner's executive, operational and individual performance; the independence of the Commissioner; and the independent and objective review of activities, censure of any kind by regulatory bodies, financial loss, poor value for money, inappropriate use of public funds or any breach of regularity or propriety. A risk assessment of each operational or project activity is undertaken prior to commencement.

My internal auditors, RSM Tenon, have undertaken a review of my risk strategy. In addition they have undertaken a review of my compliance with the control and management of information and my compliance with the Data Protection Act. They have made a number of recommendations which are being implemented.

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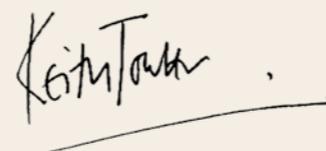
Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the MT 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 been advised on the implication of the results of my review of the effectiveness of the system of internal controls by the Audit Committee. I have undertaken to ensure the continuous improvement of the system of internal controls and to address any weaknesses as they arise.

The process applied in maintaining and reviewing the effectiveness of the system of internal control was:

- collectively the MT discussed and reviewed the operation of internal financial controls;
- internal audit completed a review of the effectiveness of key internal controls; and
- the Audit Committee met informally twice 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. During this period the Commissioner began the process of recruiting new Audit Committee members.

RSM Tenon provides the Internal Audit for my office. They operate to Government Internal Audit standards. They submit regular reports which include the independent opinion on the adequacy and effectiveness of the Commissioner’s system of internal control together with recommendations for improvement. During 2009-2010 RSM Tenon provided me with reasonable assurance for this period that I have adequate and effective risk management, control and governance process to manage the achievement of my objectives.



Keith Towler
Children’s Commissioner for Wales and Accounting Officer
 August 2010

The Certificate and Report of the Auditor General for Wales to the National Assembly for Wales

I certify that I have audited the financial statements of the Children’s Commissioner for Wales for the year ended 31 March 2010 under paragraph 9(2) of Schedule 2 to the Care Standards Act 2000. These comprise the Summary of Resource Outturn, the Statement of Operating Cost, the Statement of Financial Position, the Statement of Changes to Taxpayers’ Equity, the Statement of cashflows and the Statement of Net Operating Cost by Strategics and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having being audited.

Respective responsibilities of the Accounting Officer and the Auditor General for Wales

The Accounting Officer is responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with Care Standards Act 2000 and Welsh Ministers Directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of Accounting Officer’s Responsibilities.

My responsibility is to audit the financial statements and the part of the remuneration report to be audited in accordance with relevant

legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Care Standards Act 2000 and Welsh Ministers Directions made thereunder. I report to you whether, in my opinion, the information, which comprises the Foreword, the Summary of Activity, the Management Commentary and the Remuneration Report, and included in the Annual Report, is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them.

In addition, I report to you if in my opinion Children’s Commissioner for Wales has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by HM Treasury regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects Children’s Commissioner for Wales compliance with HM Treasury’s guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form

an opinion on the effectiveness of Children’s Commissioner for Wales corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the Foreword, the Summary of Activity, the Management Commentary, and the unaudited part of the Remuneration Report. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Children’s Commissioner for Wales circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement, whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by the National Assembly for Wales and the financial transactions conform to the authorities which govern them. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

— the financial statements give a true and fair view, in accordance with the Care Standards Act 2000 and directions made thereunder by Welsh Ministers, of the state of Children’s Commissioner for Wales affairs as at 31 March 2010 and of its net resource outturn, the net cash requirement, resources applied by organisational aim and objectives and cash flows for the year then ended;

— the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Care Standards Act 2000 and Welsh Ministers directions made thereunder; and

— information, which comprises the Foreword, the Summary of Activity and the Management Commentary, included in the Annual Report, is consistent with the financial statements.

Opinion on Regularity

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

Report

I have no observations to make on these financial statements.

Gillian Body

**Auditor General for Wales
August 2010**

Wales Audit Office
24 Cathedral Road
Cardiff CF11 9LJ

Summary of Resource Outturn for the period 1 April 2009 to 31 March 2010

2009-2010								
Estimate								
	Gross expenditure	Income	Net total	Gross expenditure	Income	Net total	Net total outturn compared with Estimate	Prior-year outturn Restated
	£000	£000	£000	£000	£000	£000	£000	£000
Administration costs	1,837	-	1,837	1,857	-	1,857	20	2,077

Reconciliation of net resource outturn to net cash requirement

	Note	2009-2010 £000	2008-2009 £000 Restated
Resource outturn		1,857	2,077
Fixed asset acquisitions	5	29	85
Fixed asset disposals		-	-
Accruals adjustments:			
Non-cash items	4	(168)	(190)
Use of Provision for liabilities and charges	14	55	-
Changes in working capital other than cash		15	41
Reversal of IAS19 for prior period		(21)	(22)
Net cash requirement		1,767	1,991

Comparative figures have been restated in line with International Reporting Standards

The notes on pages 21 to 25 form part of these accounts

Statement of Operating Cost for the period 1 April 2009 to 31 March 2010

	Note	2009-2010 £000	2008-2009 £000 Restated
Administration costs			
Staff costs	3	1,207	1,283
Other administration costs	4	650	794
Gross administration costs		1,857	2,077
Net operating costs		1,857	2,077
Net resource outturn		1,857	2,077

All income and expenditure is derived from continuing operations. There are no gains or losses other than those reported in the Operating Cost Statement.

The notes on pages 21 to 25 form part of these accounts

Statement of Financial Position as at 31 March 2010

	Notes	2010 £000	2009 £000 Restated	2008 £000 Restated	2007 £000 Restated
Non-current assets:					
Property, plant and equipment	5	84		111	78
Current assets					
Trade and other receivables	6	46	54		30
Cash and cash equivalents	7	274	204		358
Total current assets		320	258		388
Current liabilities:					
Trade and other payables	8	(110)	(133)		(150)
Total current liabilities		(110)	(133)		(150)
Non-Current liabilities					
Provision for liabilities and charges	14	(181)	(128)		-
Finance lease	8	(6)	(12)		(17)
Total non-current liabilities		(187)	(140)		(17)
Current assets /less current and non-current liabilities		23	(15)		221
Total Assets less total liabilities		107	96		299
Financed by:					
Taxpayer's equity					
General fund		107	96		299

The notes on pages 21 to 25 form part of these accounts

Statement of Changes in Taxpayers' Equity for the year ended 31st March 2010

	Notes	General Fund £000 Restated
Balance at 31 March 2008		321
Changes in accounting policy		(22)
Restated balance at 1 April 2008		299
Changes in Taxpayers' Equity for 2008-2009		
Non-cash adjustments:		
Cost of Capital	4	10
Finance lease	8	5
Reversal of IAS19 for prior period		22
Net Operating Cost for the Year		(2,077)
Funding from Welsh Assembly Government		1,837
Movement at 31 March 2009		(203)
Changes in Taxpayers' Equity for 2009-2010		
Non-cash adjustments:		
Cost of Capital	4	4
Finance lease	8	6
Reversal of IAS19 for prior period		21
Net Operating Cost for the Year		(1,857)
Funding from Welsh Assembly Government		1,837
Movement at 31 March 2010		11
Balance at 31 March 2010		107
Changes in accounting policy		-
Restated balance at 1 April 2010		107

The notes on pages 21 to 25 form part
of these accounts

Statement of Cash Flows for the period 1st April 2009 to 31st March 2010

	Notes	2009-2010 £000	2008-2009 £000 Restated
Cash flows from operating activities			
Net Operating Cost	3, 4	1,857	2,077
Adjustment for non-cash transactions	4	(168)	(190)
Increase/(decrease) in trade and other receivables	6	(8)	24
(Increase)/decrease in trade payables	8	23	17
Use of Provisions	14	55	-
Reversal of IAS19 for prior period		(21)	(22)
Net cash outflow from operating activities		1,738	1,906
Cash flows from investing activities			
Purchase of property, plant and equipment	5	29	85
Proceeds from the disposal of property, plant and equipment	5	-	-
Net cash outflow from investing activity		29	85
Cash flows from financing activities			
Financing from the Welsh Assembly Government		1,837	1,837
Net Financing		1,837	1,837
Net (increase)/decrease in cash and cash equivalents	7	(70)	154
Net cash requirement		1,767	1,991

The notes on pages 21 to 25 form part
of these accounts

Statement of Net Operating Cost by Strategic Objectives for the period 1st April 2009 to 31st March 2010

AIMS AND OBJECTIVES OF THE CHILDREN'S COMMISSIONER FOR WALES

Aim: To safeguard and promote the rights and welfare of children and in exercising all of his functions to have regard to the UN convention on the rights of the child.

Objective:	2009-2010			2008-2009		
	Gross £000	Income £000	Net £000	Gross £000 Restated	Income £000 Restated	Net £000 Restated
Objective 1	1,043	-	1,043	1,066	-	1,066
Objective 2	298	-	298	301	-	301
Objective 3	37	-	37	83	-	83
Objective 4	42	-	42	73	-	73
Objective 5	-	-	-	-	-	-
Objective 6	304	-	304	419	-	419
Objective 7	51	-	51	23	-	23
Objective 8	82	-	82	112	-	112
	1,857	-	1,857	2,077	-	2,077

The Commissioners objectives were as follows:

1.To promote the rights and welfare of children, and to ensure that the children and young people of Wales are aware of the existence of the Commissioner, of his role and function; the location of his offices, the way that they can communicate/ access the Commissioner and his staff and the rights of children and young people, particularly those set out in the UN Convention on the rights of a child; to encourage that communication/access; and ensure that public bodies of Wales are aware of the rights of children and young people.

2.To ensure that the views of children and young people are sought as to how the Commissioner should exercise his function and to the content of the Commissioner's annual work programme.

3.To review and monitor the operation of complaints, advocacy and advice and whistleblowing arrangements to ascertain whether and to what extent they are effective in safeguarding and promoting the rights and welfare of children.

4.To review and monitor the effect on children of the exercise or proposed exercise of any function of the National Assembly for Wales and the Welsh Assembly Government and/ or bodies listed at Schedule 2a of the Children's Commissioner for Wales Act 2001.

5.To examine cases of particular children who are or have received regulated services from bodies listed at Schedule 2a of the Children's Commissioner for Wales Act 2001.

6.To provide or arrange for advice representation or other assistance to a child in making a formal complaint or representation to a service provider; and/or any proceedings which concerns the provision of services, if in the Commissioner's reasonable opinion the proceedings relate to matters which have a more general application or relevance to the rights and welfare of children in Wales. To give advice and information to any person.

7.To keep under review the powers of the Commissioner and the effect on children.

8.To consider and make representations to the National Assembly for Wales and the Welsh Assembly Government about any matter affecting the rights and welfare of children in Wales.

Objectives are subject to regular review to ensure that they reflect the role and function of the Commissioner. The apportionment of operating costs to objectives has been made with reference to the relative amounts of time spent by staff on the above objectives.

Notes to the resource accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the Government's Financial Reporting Manual (iFReM) issued by HM Treasury. The accounting policies contained in the iFReM apply International Accounting Standards (IFRS) as adopted or interpreted for the public sector context. Where the iFReM 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. 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 Income and funding

The only source of funding for the Children's Commissioner for Wales is from the Welsh Assembly 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:

— IT Equipment	3 years
— Furniture	5 years
— Office Equipment	5 years
— Fixtures & Fittings	5 years
— Vehicles	5 years

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

1.5 Operating cost statement

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 Capital charge

A charge, reflecting the cost of capital utilised by the Commissioner, is included in operating costs. The charge is calculated at the government's standard rate of 3.5% (3.5% in 2007-08) in real terms on the average value of all assets less liabilities, except for cash balances held with the Office of HM Paymaster General, of which there were none.

1.7 Value Added Tax

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

1.8 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 Operating Cost Statement in the year of payment.

1.9 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 Operating Cost Statement and a finance charge is made at based upon the interest rate implicit in the lease.

Operating lease rentals are charged to the Operating Cost Statement in equal amounts over the lease term.

1.10 Segmental reporting

The Commissioner's office operates in Wales and deals with issues that impact upon children and young people in Wales. The Operating Cost Statement reflects the segments that the operating results are reported. Net expenditure is reported by objectives in the Statement of Net Operating Cost by Strategic Objectives.

1.11 Staff expenses

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

1.12 Provisions

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

2. Adoption of IFRS

	General Fund £000
Taxpayer's equity at 31 March 2008 under UK Generally Accepted Accounting Practice	321
Adjustments for:	
Adoption of IAS17 – Leases	-
Adoption of IAS19 – Employee Benefits	(22)
Taxpayer's equity at 1 April 2008 under International Financial Reporting Standards	299
	£000
Net operating cost for 2007-08 under UK Generally Accepted Accounting Practice	1,754
Adjustments for:	
Adoption of IAS17 - Leases	6
Adoption of IAS19 – Employee Benefits	22
Net operating cost for 2007-08 under International Reporting Financial Standards	1,782
	£000
Net operating cost for 2008-09 under UK Generally Accepted Accounting Practice	2,051
Adjustments for:	
Adoption of IAS17 - Leases	5
Adoption of IAS19 – Movement in Employee Benefits	21
Net operating cost for 2008-09 under International Reporting Financial Standards	2,077

IAS17 – Leases
IAS17 – Leases includes definitions for finance and operating leases, it sets out requirements whether an individual lease has the characteristics of a finance lease. The Commissioner has reviewed all leases and has concluded that his lease of photocopiers falls within the characteristics of a finance lease rather than an operating lease as determined by IAS17. He has therefore separately disclosed his leases between operating and finance leases.

IAS19 – Employee Benefits
IAS19 requires the cost of short-term compensated absences (for example, holiday pay) to be recognised. The Commissioner has therefore raised an additional accrual to reflect this requirement.

3. Staff numbers and related costs

a) For the year staff costs consist of:

	2009-2010 £000	2008-2009 £000 Restated
Wages and Salaries	921	938
Social security costs	55	75
Pension costs	164	192
Sub Total	1,140	1,205
Inward secondment and agency staff	67	78
	1,207	1,283

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

	2009-2010	2008-2009
Objective 1	14.9	15
Objective 2	4.3	4.5
Objective 3	0.5	1
Objective 4	0.6	1
Objective 5	-	-
Objective 6	4.4	6
Objective 7	0.7	0.5
Objective 8	1.2	2
Total Number	26.6	30

The apportionment of staff numbers to objectives has been made with reference to the relative amounts of time spent by staff on objectives, as described on pages 28 to 29.

4. Other administration costs

	2009-2010	2008-2009
	£000	£000 Restated
Rental under operating leases:		
– vehicles	5	5
– accommodation	70	70
– photocopier	3	6
Rental under finance leases:		
– photocopier	6	6
Other accommodation & related costs	35	35
IT & telecommunications	38	72
Vehicle & office maintenance	20	21
Publicity, advertising & translation	6	15
Travel, subsistence & hospitality	39	56
Recruitment	33	-
External Auditor's remuneration	18	17
Internal Auditor's remuneration	10	9
Legal & consultancy	30	107
Other expenditure	169	184
Non-cash items:		
– depreciation charge on ordinary assets	50	47
– depreciation charge on finance lease	6	6
– loss on disposal of fixed assets	-	-
– cost of capital	4	10
– in year provision	108	128
	650	794

5. Property, plant and equipment

	IT Equipment	Fixtures & Fittings	Office Furniture and Equipment	Vehicles	Total
	£000	£000	£000	£000	£000
Cost					
At 1 April 2009	184	189	283	49	705
Additions	23	-	6	-	29
Disposals	-	-	-	-	-
At 31st March 2010	207	189	289	49	734
Depreciation					
At 1st April 2009	170	183	231	10	594
Charged in year	21	5	20	10	56
Disposals	-	-	-	-	-
At 31st March 2010	191	188	251	20	650
Net book value At 31st March 2010	16	1	38	29	84
At 31st March 2009	14	6	52	39	111

6. Trade receivables and other current assets

	2009-2010 £000	2008-2009 £000
Amounts falling due within one year:		
Trade receivables	14	20
Prepayments and accrued income	32	34
	46	54

7. Cash and cash equivalentst

	2009-2010 £000	2008-2009 £000
Balance at 1st April 2009	204	358
Net change in cash and cash equivalent balances	70	(154)
Balance at 31st March 2010	274	204

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

8. Trade payables and other current liabilities

Amounts falling due within one year	2009-2010 £000	2008-2009 £000
Taxation and social security	29	39
Trade payables	12	8
Accruals	63	81
Finance lease	6	5
	110	133
Amounts falling due more than one year		
Finance lease	6	12
	6	12

9. Commitments under leases

9.1 Operating leases

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

	2009-2010 £000		2008-2009 £000	
	Land & Buildings	Other	Land & Buildings	Other
Obligations under operating leases:				
Not later than one year	-	-	-	-
Later than one year and not later than five years	-	6	-	17
Later than five years	70	-	70	-
	70	6	70	17

9.2 Finance leases

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

	2009-2010 £000		2008-2009 £000	
	Land & Buildings	Other	Land & Buildings	Other
Obligations under finance leases:				
Not later than one year	-	6	-	5
Later than one year and not later than five years	-	6	-	12
Later than five years	-	-	-	-
	-	12	-	17
Future charges on finance lease	-	-	-	1
Present value of lease obligation	-	12	-	18

10. 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 his operations are financed, his 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 he faces in undertaking his activities.

Liquidity Risk

The Commissioner's net revenue and capital resource requirements are financed by the Welsh Assembly Government. His 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 2010.

11. Capital commitments

There were no capital commitments as at 31st March 2010.

12. Contingent liabilities

The Commissioner is appearing before an Employment Tribunal relating to a claim brought by an ex-employee. The case will reconvene in 2010-11 a liability in the form of compensation might be made, however, this is unlikely.

13. Related Party Transactions

The Welsh Assembly Government is a related party. The Commissioner has had a small number of material transactions during the period with the Welsh Assembly Government.

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

14. Provisions for Liabilities and Charges

	Early Departure (£'000)	Other (£'000)	Total (£'000)
Balance as at 1 April 2009	83	45	128
Use of provision	(10)	(45)	(55)
In year provision	102	6	108
Balance as at 31 March 2010	175	6	181

Early Departure costs

14.1 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.

Other

14.2 The Children's Commissioner for Wales is appearing before an Employment Tribunal regarding a claim made by an ex-employee. The Commissioner has established a provision in 2008-09 to meet the legal cost incurred from attending the Employment Tribunal hearing, which will reconvene in 2010-11.

15. 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.

**Children's Commissioner
for Wales**

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