

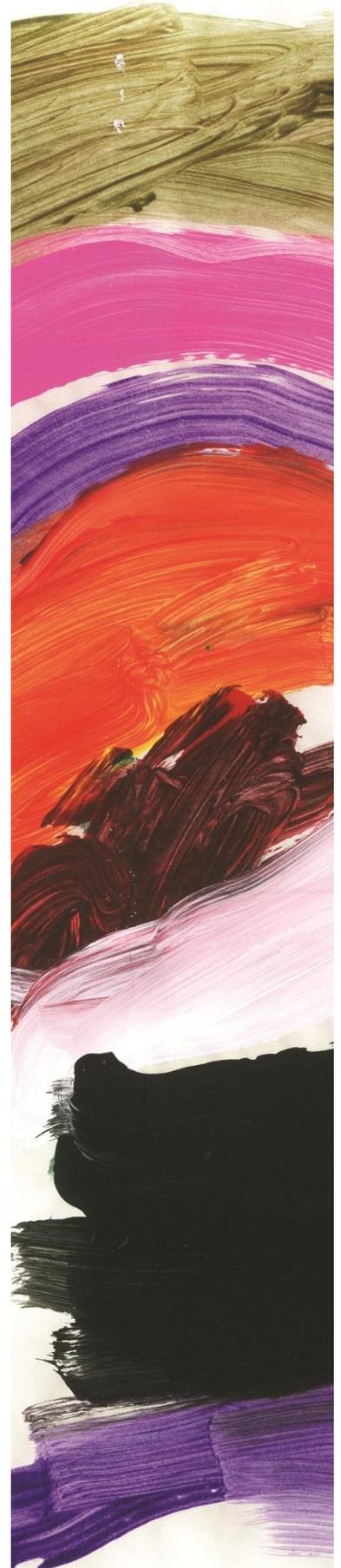


MANAAKITIA A TĀTOU TAMARIKI

Children's
Commissioner

STATEMENT OF PERFORMANCE EXPECTATIONS

FOR THE FINANCIAL YEAR ENDING 30 JUNE 2016



Statement of Performance Expectations

For the financial year ending 30 June 2016

Presented to the House of Representative pursuant to
Section 44 of the Public Finance Act 1989



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Statement of Responsibility

The Children's Commissioner is an Independent Crown entity established under the Children's Commissioner Act 2003 and operating pursuant to the Crown Entities Act 2004. The Children's Commissioner is also gazetted as a National Preventative Mechanism (NPM) under the Crimes of Torture Amendment Act 2003.

Our primary responsibilities are to monitor and assess services provided under the Children, Young Persons and their Families Act 1989, advocate for the interests, rights and wellbeing of children and young people, to raise awareness and understanding of the United Nations Convention on the Rights of the Child (UNCROC), and to advance and monitor the application of UNCROC by the State.

The SPE is complemented by our Statement of Intent 2014-2018 (SOI), which describes our strategic intentions for the next four years. The SOI also outlines in detail the overall direction of the Office, the outcomes and impacts and how we will achieve them.

I accept responsibility for the preparation of the Statement of Performance Expectations (SPE), which details our annual performance measures and prospective financial statements, including the assumptions on which the financial statements are based, and information on the reportable class of outputs I intend to supply in the financial year.

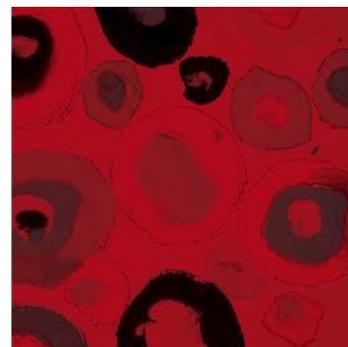
The prospective financial statements have been prepared in accordance with Generally Accepted Accounting Practice (NZ GAAP) and the new Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS). As a Tier 2 entity with expenditure under \$30m, under PBE IPSAS we will look to apply the reduced disclosure requirements for future reporting. I do not intend to update and republish the prospective financial statements.

The prospective financial statements have been prepared for the purpose of presenting our intentions in Parliament, and should not be relied upon by any other party for any alternative purpose without my express written permission. I am of the opinion that these financial statements fairly reflect the expected financial position and operations of the Children's Commissioner.

I have authorised the issue of the Statement of Performance Expectations on this day, 30 June 2015.



Dr Russell Wills MB, ChB, Dip Obst, DCH, FRACP, MPH
Children's Commissioner



Hei whakariterite to
tau kotahi

Whakatokia he mara
kai

Hei whakariterite mo
te ngahuru tau

Whakatokia he rakau

Hei whakariterite me
nga rau kei tua

Poipoia nga tamariki

To plan for a year,
plant a garden

To plan for a
decade, plant trees

To plan for a future,
nurture children

Overview

REPORTABLE CLASS OF OUTPUTS

This section provides information on the class of outputs the Office of the Children's Commissioner (the Office) proposes to supply in 2015-16, and we intend to deliver outputs purchased by the Minister for Social Development through the following two outputs:

- 1) Monitoring and Investigations,
- 2) Individual and Systemic Advocacy.

The Children's Commissioner activities are primarily funded by the Crown through Vote Social Development, non-departmental output expense – Children's Commissioner. Minor funding is received from interest earned on investments. On occasion, one-off funding is received from other agencies for a specific project. Deficits will be funded through prior year surpluses.

Our main functions include:

- monitoring and assessing the actions of Child, Youth and Family and other services provided under the provisions of the Children, Young Persons, and their Families Act 1989 (CYP&F Act)
- monitoring residences as a National Preventive Mechanism in respect of the Optional Protocol to the United Nations Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT)
- systemic advocacy and investigation of issues compromising the interests, rights and wellbeing of children and young people.
- raising awareness and understanding of the United Nations Convention on the Rights of the Child (UNCROC) and advancing and monitoring the application of UNCROC by the State.

These output classes align with the longer-term outcomes we want to achieve which is for all New Zealand children to thrive. Our priority focus over the next four years (and beyond) will be on:

- ensuring that children and young people in the care of Child, Youth & Family are receiving quality services that improve their outcomes and wellbeing
- advocating for the needs of vulnerable children at risk of poor outcomes to ensure they get the services, supports and resources they need to be kept safe and thrive.

During the 2015/16 year the Office will develop and implement a plan to support a smooth transition to a new Commissioner when the term of the current Commissioner finishes in June 2016.

Our purpose, the longer-term outcomes we are seeking, and the impacts we aim to make (set within the context of the Government’s broader objective to deliver Better Public Services), are outlined in the diagram below.

OUR PURPOSE

Our Vision	New Zealand is a place where all children thrive	
Outcomes	Children and young people in the care of Child, Youth & Family and those vulnerable to poor outcomes get the services, supports and resources they need to be kept safe and thrive	
	 WIDE RANGE OF GOVERNMENT ACTIVITIES <i>(including cross Government and Non-government activity on the Better Public Service targets for vulnerable children and the Children’s Action Plan)</i> 	
	Monitoring & Investigations	Individual and Systemic Advocacy
Our Impacts	Our recommendations for improving CYF systems and services are agreed and implemented	Advice is valued and sought by stakeholders and is used to shape policy and legislation for vulnerable children
Our Outputs	CYF sites and residences are visited and assessed and quality reports with robust findings and recommendations are provided to CYF for action	Provision of child-focused policy advice or submissions to select committees, Government departments and Ministers Child Poverty Monitor produced
What We Do	Monitor the quality of services provided to children under the CYP&F Act	Advocate for and advise on the rights and wellbeing of vulnerable children
Our Priorities	Children and Young People receiving statutory care services	Vulnerable children at risk of poor outcomes
How we Work	<i>We provide authoritative, independent advice on the wellbeing of children and young people</i>	

Output One: Monitoring & Investigations

WHAT IS INTENDED TO BE ACHIEVED?

Through our monitoring activities we aim to support Child, Youth and Family (CYF) to deliver on its vision for a modernized and re-focused statutory social work service.

Our monitoring framework takes a broader and more systemic approach, and has a strong focus on capturing the voices of children and young people. Over the 2015/16 year we will continue to consolidate this framework and identify best practice and issues that require improvement in CYF by:

- undertaking performance reviews of a sample of CYF sites and residences to assess how well they are positioned to improve the outcomes for children and young people in care
- undertaking two thematic reviews across a range of CYF sites. The topic of the review will be determined after an assessment on what area of focus would result in the best strategic opportunity to improve outcomes for children and young people in CYF care.
- reviewing CYF residences under the Optional Protocol to the Convention on Torture
- reviewing s47 reports¹
- helping to build capability within CYF to deliver excellent services for children and young people in care by highlighting areas that their services can improve
- robustly and systematically obtaining the views of children and young people in care
- increasing transparency of the monitoring work through the development of an annual aggregated public report.

We will also provide professional advice and assistance, as requested, to the Modernising Child, Youth and Family Expert Panel and continue to provide on-going advice and support on the implementation of the Children's Action Plan.

¹ Under section 47 of the C YP&F Act 1989, reports must be provided to the Commissioner when a child or young person is released from custody under section 39, 40, 42 and 45(a) before being required to be brought before the court.

PROSPECTIVE REVENUE AND EXPENDITURE

Output 1: Monitoring and Investigations	2015/16 \$000
Crown Revenue	1,329
Other Revenue	53
Expenditure	1,379
Output 1 surplus/(deficit) ²	3

OUTPUTS

Performance measures and standards	Baseline	2015/16
The number of monitoring visits to CYF residences	6	6
Findings from all monitoring visits will be reported to CYF within 3 months	100%	100%
The number of monitoring visits to CYF single sites and associated reports will be at least	1	0 ³
The number of thematic reviews that lead to reports that compare practice across 4-5 CYF sites (or residences) and provide examples of best practice will be no fewer than	2	2
The percentage of the OCC monitoring of CYF and subsequent reporting that complies with agreed standards and processes established by the Memorandum of Understanding between OCC and CYF will be no less than	100%	100%
Produce a thematic aggregate public report	30 June 2015	31 August 2016

² Deficits funded by retained equity

³ Shifted focus from 1 to 0 single site visits in favour of continuing to undertake 2 thematic reviews

IMPACTS

We will achieve impact when CYF act on our advice and recommendations. They will act on our advice if it is seen as credible and outlines practical ways to improve outcomes for children within their operational constraints.

Our recommendations for improving CYF systems and services are responded to	2015/16
Percentage of monitoring report recommendations responded to by CYF by 30 June 2016	90%

OUTCOMES

In addition to measuring our own outputs and impacts, we will also monitor children's progress toward achieving good outcomes. Our monitoring activity identifies required improvements in the care being provided by CYF to children and young people in the care and protection and youth justice systems. Our reports assist CYF to improve so that they are more effective at supporting these children and break the cycle of abuse and neglect and youth offending.

Child Youth and Family have the responsibility to monitor and report on outcomes for children in care and young people in youth justice residences. We will work with them on how they intend to measure what is being achieved for these children through the implementation of their new Tuituia Framework and the Gateway assessment process.

Through our monitoring activity we indirectly support the Government's Better Public Service targets of a 25% reduction in Youth Crime by 2017, as well as reducing rates of substantiated child abuse and we will track these targets.

Monitoring these outcomes is part of our scanning of the wider environment, and helps us identify where additional attention is needed. While we strive to contribute to the Better Public Service outcomes, we are clear that they are dependent on the actions of many other more significant players.

Output Two: Individual and Systemic Advocacy

WHAT IS INTENDED TO BE ACHIEVED?

We aim to improve child wellbeing and outcomes of vulnerable children by influencing others. To have impact, our advice must be seen as credible and be valued by our stakeholders. Activities we undertake include:

- providing advice to agencies on policy, legislation and services for vulnerable children
- influencing others to take action or to advocate for children based on our advice
- raising awareness of issues and needs of vulnerable children
- producing an annual Child Poverty Monitor
- providing advice and support to callers on our Child Rights Line (CRL)
- promoting progressive implementation by the State of United Nations Convention on the Rights of the Child (UNCROC) obligations.

PROSPECTIVE REVENUE AND EXPENDITURE

Output 2: Individual and Systemic Advocacy	2015/16 \$000
Crown Revenue	828
Other Revenue	73
Expenditure	904
Output 1 surplus/(deficit)⁴	(3)

OUTPUTS

Performance measures and standards	Baseline	2015/16
Child-focused policy advice or submissions to Select Committees, Government departments and Ministers by 30 June 2016	10	6
Child Poverty Monitor released by 31 December 2015	Achieved	Achieved

⁴ Deficits funded by retained equity

Performance measures and standards	Baseline	2015/16
Submissions, reports and advice produced within required timeframes where information is clear, accurate and accessible will be no less than	100%	100%

IMPACTS

We advocate for the needs of vulnerable children to ensure they get the services, supports and resources they need to be kept safe and thrive. We do not provide any direct supports or services to children.

Advice is valued and sought by stakeholders and is used to shape policy and legislation for vulnerable children	2015/16
The percentage of government agencies, NGOs, and stakeholders receiving our advice that rate their overall satisfaction of the OCC's submissions, reports and advice as 'satisfied' or 'very satisfied' will be no less than	80%
Examples of impact achieved by advocacy activities by 30 June 2016	2

OUTCOMES

In addition to measuring our own outputs and impacts, we will also monitor the following child poverty measures:

- Rate and number of NZ children living in income poverty
- Rate and number of NZ children experiencing material hardship.

Monitoring these outcomes and other government activity associated with the Better Public Service targets for increased participation in Early Childhood Education, immunisation and reduced incidences of rheumatic fever is part of our scanning of the wider environment. This scanning helps us identify where additional attention and advocacy activity is needed to achieve the best outcomes for children at risk of poorer outcomes. Our advocacy activity is focused on these areas and we strive to contribute to these outcomes, but we are aware that they are dependent on the actions of many other more significant players.

Prospective financial statements

STATEMENT OF PROSPECTIVE COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDING 30 JUNE 2016

	2014/15 Budget \$000	2014/15 Est. Actual \$000	2015/16 Budget \$000
Revenue			
Revenue from Crown	2,157	2,157	2,157
Other income	49	147	97
Interest	15	35	30
Total Revenue	2,221	2,339	2,284
Expenses			
Personnel	1,811	1,763	1,797
Operating	409	334	408
Other	5	3	6
Projects	136	129	69
Depreciation	3	3	4
Total Expenses	2,364	2,232	2,284
Surplus/(Deficit) for period	(143)	107	0
Other comprehensive revenue and expense	0	0	0
Total comprehensive revenue and expense	(143)	107	0

STATEMENT OF PROSPECTIVE FINANCIAL POSITION FOR THE YEAR ENDING 30 JUNE 2016

	2014/15 Budget \$000	2014/15 Est. Actual \$000	2015/16 Budget \$000
Current assets	359	835	830
Current Liabilities	156	214	205
Net Working Capital	203	621	625
Fixed Assets	7	8	4
Non-current Liabilities	(8)	-	-
Net Assets	202	629	629
Tax Payers Funds	202	629	629

STATEMENT OF PROSPECTIVE CHANGES IN EQUITY FOR THE YEAR ENDING 30 JUNE 2016

	2014/15 Budget \$000	2014/15 Est. Actual \$000	2015/16 Budget \$000
Balance at 1 July	345	522	629
Other comprehensive income	0	0	0
Surplus/ (deficit) for the year	(143)	107	0
Balance at 30 June	202	629	629

STATEMENT OF PROSPECTIVE CASH FLOWS FOR THE YEAR ENDING 30 JUNE 2016

	2014/15 Budget \$000	2014/15 Est. Actual \$000	2015/16 Budget \$000
Cash flows from operating activities			
Receipts from the Crown	2,157	2,157	2,157
Other income received	49	145	96
Interest received	15	34	30
Net GST (paid)/received	0	(1)	3
Payments to suppliers	(550)	(416)	(490)
Payments to employees	(1,811)	(1,762)	(1,797)
Net cash from operating activities	(140)	157	(1)
Cash flows from investing activities			
Receipts from maturity of investments	0	(300)	0
Purchase of fixed assets	1	(1)	0
Acquisition of investments	0	0	0
Net cash flows from investing activities	0	(301)	0
Net (decrease)/increase in cash & cash equivalents	(139)	(144)	(1)
Cash & cash equivalents at the beginning of the year	499	454	310
Cash and cash equivalents at the end of the year	360	310	309

STATEMENT OF ACCOUNTING POLICIES FOR THE YEAR ENDING 30 JUNE 2016

REPORTING ENTITY

The Children's Commissioner is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. As such, the Commissioner's ultimate parent is the New Zealand Crown.

The Children's Commissioner was first established on 1 November 1989 under the Children, Young Persons and their Families Act 1989, but his functions were then mandated by the Children's Commissioner Act 2003. Its primary objective is to ensure that the interests and rights of every child and young person are recognised and each enjoys safety, good health and education, economic and sociocultural wellbeing and opportunities to actively participate in matters that affect them.

Accordingly the Children's Commissioner has designated itself as a public benefit entity for the purposes of International Public Sector Accounting Standards (IPSAS).

The forecast financial statements for the Children's Commissioner are for the year ended 30 June 2016 and approved in June 2015.

BASIS OF PREPARATION

Purpose

The forecast financial statements of the Children's Commissioner have been prepared to promote public accountability by providing a base against which its actual performance can later be assessed. The information in these statements may not be appropriate for purposes other than that described.

Statement of compliance

The financial statements of the Children's Commissioner have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ

GAAP). These forecast financial statements are the second set of prospective financial statements presented in accordance with public benefit entity (PBE) accounting standards with reduced disclosing requirements, as appropriate for public benefit entities of the size of the Children's Commissioner.

The adoption of these PBE accounting standards has not materially affected financial disclosures in the prospective financial statements or the comprehensive financial information provided.

Measurement base

The forecast financial statements have been prepared on a historical cost basis.

Functional and presentation currency

The forecast financial statements are presented in New Zealand dollars and all values rounded to the nearest thousand dollars (\$000). The functional currency of the Children's Commissioner is New Zealand dollars.

Basis for assumptions, risks and uncertainties

In preparing these forecast financial statements, the Children's Commissioner has made estimates and assumptions concerning the future.

Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

The forecast financial statements have been prepared on a going concern basis. The estimates and assumptions used are consistent with the strategic direction outlined in the Children's Commissioners' Statement of Intent. They also reflect Crown Estimates and existing contractual obligations.

Subsequent actual results achieved for the period may vary from the information presented, and variances may be material.

SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies, which materially affect the measurement of comprehensive income and expense and financial position, have been applied consistently.

Revenue

Revenue is measured at the fair value of consideration received or receivable.

The Children's Commissioner is primarily funded by the Crown for the purposes and objectives specified in its accountability documents.

Revenue for services (Crown and other parties) is recognised when it is earned and is reported in the statement of comprehensive income in the period to which it relates.

Interest

Interest income is recognised using the effective interest method.

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Children's Commissioner are classified as "operating leases". Lease payments under an operating lease are expensed as incurred in the Statement of Financial Performance. The Children's Commissioner leases office premises and photocopiers only.

Finance leases

The Children's Commissioner does not enter into finance leases.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with domestic banks, other short-term, highly liquid

investments with original maturities of three months or less.

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Investments

At each balance sheet date the Children's Commissioner assesses whether there is objective evidence that an investment is impaired.

Bank deposits

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method.

Property, plant and equipment

Property, plant and equipment asset classes consist of furniture, office equipment and computer equipment. Property, plant and equipment are shown at historical cost or valuation, less accumulated depreciation and any accumulated impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Children's Commissioner and the cost of the item can be measured reliably. Individual assets or groups of assets are capitalised if their costs are greater than \$1,000 (excluding GST).

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on

disposals are included in the statement of comprehensive income and expense.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Children's Commissioner and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of financial performance as they are incurred.

Depreciation

Depreciation is charged on a straight-line basis on all property, plant and equipment, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Office furniture and equipment	5 years	20%
Computer equipment	3 – 5 years	20 – 33%

The residual value and useful life of an asset is reviewed and adjusted if applicable at each financial year end. It is important to note that the Office leases all of its computer equipment from the Ministry of Social Development.

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Software is capitalised if its cost is greater than \$2,000 (excluding GST).

Costs that are directly associated with the development of software for internal use by the Children's Commissioner are recognised as an intangible asset. Direct costs include the

software development, employee costs and an appropriate portion of relevant overheads. Staff training costs are recognised as an expense when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the maintenance of the Children's Commissioner web-site are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Income. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- acquired computer software: 3 years, 33%
- developed computer software: 4 years, 25%

Impairment of non-financial assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Employee entitlements

Short-term employee entitlements

Employee entitlements that the Children's Commissioner expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave and long-service leave earned, but not yet taken at balance date. Long-Service leave is calculated using Treasury actuarial guidelines.

Defined contribution schemes

Obligations for contributions to Kiwisaver, less the Crown employer subsidy, and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are recognised as an expense in the statement of comprehensive income as incurred.

Provisions

The Children's Commissioner recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Restructuring

A provision for restructuring is recognised when the Children's Commissioner has approved a detailed formal plan for the restructuring which has either been announced publicly to those affected, or for

which implementation has already commenced.

Goods and services tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Children's Commissioner is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Budget figures

The budget figures are approved by the Children's Commissioner for the beginning of the financial year. The budget figures have been prepared in accordance with PBE accounting standards, using accounting policies that are consistent with those adopted by the Children's Commissioner for the preparation of the financial statements.

Crown Revenue

Crown Revenue is \$2.157 million for the 2015/16 financial year.

STATEMENT OF SIGNIFICANT UNDERLYING ASSUMPTIONS

- (i) Assumptions underlying the forecast financial statements include:
 - that government funding does not change over the period covered by this statement
 - there is a risk that these events and the associated income and expenditure may not occur
- (ii) All figures are GST exclusive
- (iii) Financial year end is 30 June.

Published June 2015

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