



**Comisiynydd
Plant Cymru**

Children's
Commissioner
for **Wales**

Children's rights budgeting: A guide for public bodies (and others) in Wales



List of abbreviations

CRB Analysis	Children's Rights Budget Analysis
CRIA	Children's Rights Impact Assessment
LHB	Local Health Board
PSB	Public Services Board
RSG	Revenue Support Grant
RPB	Regional Partnership Board
UNCRC	United Nations Convention on the Rights of the Child

Use of terms

In this guide:

- 'Children' refers to people aged 0-17 years as defined in the United Nations Convention on the Rights of the Child (Article 1).
- 'Public body' (including the plural) refers to all public authorities in Wales, including the Welsh government.
- 'Public budgeting' refers to budgeting by public bodies.
- 'UN Committee' refers to the UN Committee on the Rights of the Child.

Using this guide

The guide may be read from cover to cover, or users can consult the Content page and use sub-headings to identify information most relevant to their work or area of enquiry. While every effort is made to ensure this guide is accurate and up-to-date it should not be relied on as a legal reference or advice. Users should obtain legal advice from an authorised practitioner.



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Children's
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for Wales

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2026



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Section 1:

INTRODUCTION





This guide provides information and advice for public bodies and professionals who seek to hold public bodies to account, with a focus on Welsh Government, Local Authorities, Health Boards and other public services included in Public Services Boards (PSBs) and Regional Partnership Boards (RPBs), that are required to deliver services directly or indirectly impacting on children.

The guide focuses on children's rights under the United Nations Convention on the Rights of the Child (UNCRC) in Wales. This guidance draws on a Children's Rights Approach to realise the rights set out in the UNCRC through the work of public bodies.

You can learn more about a Children's Rights Approach in guidance published by the Children's Commissioner for Wales: 'The Right Way'.

Section 2:

CHILDREN'S RIGHTS BUDGETING AND WHY IT IS IMPORTANT



This section of the guide outlines what is meant by the term 'children's rights budgeting' and why it is important.



What is children's rights budgeting?

Children's rights budgeting is a way of looking closely at budgets set by public bodies (public budgeting) to see what they reveal about the implementation of children's rights.

By examining the nuts and bolts of public budgeting alongside information on outcomes and performance, children's rights budgeting helps establish a detailed picture of how, and how well children's rights – and individual rights – are being implemented. This makes it possible to identify a specific intervention and changes that are needed to speed up the delivery of particular rights and improve outcomes.

Children's rights budgeting is about examining what money public bodies spend on children to realise their rights.

The work involves identifying:

- What public bodies allocate to policies, programmes and services affecting children, and monitoring their implementation.
- How spending on children has changed over time and whether this shows a positive, negative or inconsistent trend.
- How public bodies are planning to deliver services to children in the future and to identify what changes are feasible and desirable to promote children's rights.

Why is children's rights budgeting important?

Children's rights budgeting is important for a number of reasons.

Routine analysis of public expenditure on children is a powerful tool for understanding and monitoring what public bodies and their partners are doing to promote rights and improve the well-being of children.

Information on public expenditure on children needs to be considered alongside policies, strategies and information on the outcomes for these for children. More transparency is needed to improve understanding of the link between policy intention, public expenditure (both allocated and spend) and improved outcomes for children.

The way in which budgets are currently constructed in Wales and indeed across the UK, makes it challenging to identify what is actually spent on children and on particular groups of vulnerable or disadvantaged children.

However, it is important to understand the proportions of money allocated and spent on children (and on different groups of children), and whether they represent the 'maximum extent of available resources' (a requirement under the [UNCRC, Article 4](#)); to monitor how allocations are changing over time and whether the money allocated is reaching the intended beneficiaries of policies or initiatives; and whether it is having the desired effect.

Children's rights budgeting benefits public bodies by enabling them to demonstrate the link between rights, policy intentions, budgetary allocations and outcomes for children. The process of identifying spend on children raises the profile of children's issues and of vulnerable and marginalised children and [children living in poverty](#).

Compliance with the UNCRC requires routine budget analysis and participatory budgeting in order to demonstrate that the overall proportion of budgets allocated to programmes is adequate to protect and promote children's rights (see below: 'The requirement to implement the UNCRC').

Participatory budgeting is an important component of children's rights budgeting and enables citizens (including children) to participate in decisions about how public bodies allocate available resources and in monitoring and evaluating the deployment of those resources (see Section 5).

Participatory budgeting increases transparency, accountability, understanding and social inclusion in the work of public bodies. Participatory budgeting with children allows them to learn about the budget setting process; to present their priorities for improvement; and influence, through discussions and negotiations, some of the budget allocations that public bodies make.



The UNCRC

The UNCRC is the most widely ratified international human rights treaty and the most important human rights document for children.

It is incorporated into our legislation in Wales via the Rights of Children and Young Persons (Wales) Measure 2011, which places a duty on all Welsh Ministers to have due regard to the UNCRC in the exercise of all their functions, this includes budgetary decisions. The due regard duty to the UNCRC also applies to certain public authorities in social care, health and education, as extended by the Social Services and Well-Being (Wales) Act 2014 and the Additional Learning Needs and Education Tribunal (Wales) Act 2018.

The Children's Commissioner's 'The Right Way', a Children's Rights Approach for public bodies, has also been adopted by many public bodies across Wales. A Children's Rights Approach requires close attention to children's rights in the development of policies and services by public bodies.

The requirement to implement the UNCRC

Article 4 of the UNCRC requires States to introduce all appropriate legislative, administrative, and other measures for the implementation of the rights recognised in the UNCRC.

When it comes to economic, social and cultural rights, States should use the '*maximum extent of their available resources*' to implement children's rights.

In guidance published in 2003, referred to as General Comment No.5 on General Measures of Implementation of the UNCRC, the UN Committee on the Rights of the Child (UN Committee) identifies a wide range of measures that are needed to promote the full enjoyment of all rights in the UNCRC by all children. These measures include legislation, the establishment of co-ordinating and monitoring bodies, comprehensive data collection, children's rights impact assessments, awareness raising, and training and routine analysis of public expenditure on children.

States are required to undertake all possible measures towards the realisation of these rights, paying special attention to the most disadvantaged groups.

While these obligations are the ultimate responsibility of the State (i.e. the UK Government), the UN Committee is quite clear, that all branches of the State are required to contribute to implementation of the UNCRC through the exercise of the powers available to them (General Comment No.5). So, where the Welsh Government or public bodies in Wales are in a position to prioritise expenditure on children they should do so.

In another General Comment, No. 19 (2016) on Public Budgeting for the Realisation of Children's Rights (art. 4), the UN Committee recommends Child Rights Impact Assessments (CRIA) in order to identify the effect of budgeting decisions on all children, especially children in vulnerable situations who may have special needs and therefore require a disproportionate share of spending in order to have their rights realised.

CRIA should be part of each stage of the budget process and should complement other monitoring and evaluation efforts.

Therefore, whether public bodies are:

- seeking to have due regard to the UNCRC when setting budgets (e.g. in the context of Ministerial functions, social care or additional learning needs provision),
- or
- seeking to adopt a Children Rights Approach to their budgetary decision-making, they should make it clear and transparent what proportion of expenditure is spent on children, demonstrating that the 'maximum extent of available resources' has been allocated to fulfil rights in the UNCRC.

To support this approach CRIA should be applied to ensure that budgets support rather than undermine the implementation of children's rights.

General principles of the UNCRC

Based on [General Comment No.5](#), when undertaking budget analysis, public bodies should take proper account of cross-cutting principles set out in the UNCRC.

These are:

- non-discrimination (Article 2);
- best interests of the child (Article 3);
- survival and development (Article 6);
- participation (Article 12).

More information on these principles can be found in [General Comment No.5](#). We have provided a summary below, focusing on the relevance of each principle to public budgeting.

UNCRC Article 2 non-discrimination

Article 2 of the UNCRC requires States, and therefore public bodies, to 'respect and ensure' the rights set out in the UNCRC to each child without discrimination of any kind.

This requires relevant authorities to identify individual children and groups of children whose rights may demand special measures. For example, through disaggregated data collection to enable discrimination or potential discrimination to be identified, and action taken to mitigate or remove discrimination.

In the context of public budgeting, consideration must be given to any discriminatory impacts of budget allocation on children as a group, or specific groups of children, such as those with protected characteristics.

Where discriminatory impacts (actual or potential) are identified, consideration must be given to alternative budget allocations to mitigate or remove those discriminatory impacts.

UNCRC Article 3 **best interests of the child**

Article 3 of the UNCRC requires States, and therefore public bodies, to treat the best interests of the child as a primary consideration when undertaking actions which affect the child.

In the context of public budgeting and based on the UN Committee's guidance on best interests (General comment No. 14, 2013) this will require the use of CRIA to identify the impact of any proposed budgetary allocation on children and the enjoyment of their rights, and ongoing monitoring to evaluate the actual impact of implementation.

UNCRC Article 6 **survival and development**

Article 6 concerns the child's inherent right to life and States parties' obligation to ensure to the maximum extent possible the survival and development of the child. The UN Committee, in General Comment No.5 expects States to interpret "*development*" in its broadest sense as a holistic concept, embracing the child's physical, mental, spiritual, moral, psychological and social development. Implementation measures should be aimed at achieving the optimal development of all children.

Therefore, in giving due regard to Article 6, in the drafting of a public budget, public bodies must demonstrate how they will spend to the '*maximum extent of available resources*' to ensure the optimal development of children and across the different developmental stages of childhood in Wales.

UNCRC Article 12 **participation**

Article 12 (1) concerns the child's right to express his or her views freely in "*all matters affecting the child*" with "*those views being given due weight in accordance with the child's age and maturity*". This principle highlights the role of the child as an active participant in the promotion, protection and monitoring of his or her rights, and applies equally to all measures adopted by States and public bodies to implement the UNCRC.

General Comment no.19 stresses the importance of meaningful participation of children through mechanisms that support them, including consulting with children who face difficulties in making themselves heard, such as children in vulnerable situations.

Therefore, in giving due regard to Article 12, a public body must demonstrate how children's views (including vulnerable children directly affected by the budget) have been taken into consideration and given due weight in public budgeting.

UN Committee Concluding Observations

In addition to the General Comments the UN Committee periodically examines the UK's performance to implement the UNCRC (this includes examination of how devolved governments are contributing to implementation), and issues recommendations in a report referred to as 'Concluding Observations'. The most recent recommendations to the UK and its devolved administrations were issued in 2016 and 2023.

In summary, in 2016 the UN Committee recommended:

- Allocating the maximum extent of available resources for the implementation of children's rights, with a special focus on eradicating child poverty and reducing inequalities within and across all jurisdictions.
- Using a child-rights approach in the elaboration of budgets, by implementing a tracking system for the allocation and use of resources for children throughout the budget;

- Ensuring transparent and participatory budgeting through public dialogue, including with children;
- Defining budgetary lines for children in disadvantaged or vulnerable situations that may require affirmative social measures and make sure that those budgetary lines are protected even in situations of economic recessions;
- Regularly carrying out CRIA of budget and economic decision-making processes and outcomes, including austerity measures, in areas that are directly or indirectly related to children's rights;
- Establishing mechanisms to monitor and evaluate the adequacy, efficacy and equitability of the distribution of resources allocated to the implementation of the UNCRC.

In summary, in 2023 the UN Committee referred to the importance of children's rights in all budgetary decision making, and recommended:

- Mandatory CRIA for all legislation and policies relevant to children in England, Northern Ireland, Scotland and Wales.
- Incorporating child rights-based approach into the budgeting process.
- Implementing a tracking system for the allocation, use and monitoring of resources for children, with a view to eliminating disparities and ensuring equitability, and assess how investments in all sectors serve the best interests of children;
- Introducing budgetary allocations for children in disadvantaged situations and ensuring that children are not affected by austerity measures;
- Ensuring that, in situations of economic crisis, regressive measures are not introduced without proper attention to children's rights.
- Ensuring transparent and participatory budgeting in which civil society, the public and children can participate effectively.

Conclusion

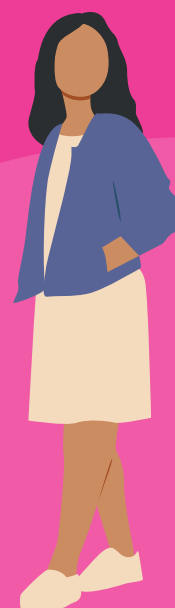
In the context of public budgeting, the UNCRC and a Children's Rights Approach requires public bodies to demonstrate:

- Steps taken to ensure coordination between economic and social policies.
- The proportion of budget devoted to expenditure for children, including health, welfare, education etc at the central, regional and local levels.
- Budget trends over time.
- Steps taken to ensure that all competent national, regional and local authorities and other public bodies are guided by general principles in their budgetary decisions and to evaluate the priority given to children in their policy making,
- The measures taken to ensure the disparities within and between different regions and groups of children are bridged in relation to provision of services.
- The measures taken to ensure that children, particularly those belonging to the most disadvantaged groups are protected against the adverse effects of economic policies including the reduction of budgetary allocations.

Section 3:

UNDERSTANDING PUBLIC AUTHORITY BUDGET PROCESSES – NATIONAL GOVERNMENT

This section helps with understanding public budgeting processes in Wales. Children's rights budgeting involves monitoring public budgets and ensuring sufficient spend to support the realisation of children's rights under the UNCRC and the improvement of outcomes for the most disadvantaged children.



Ensuring budgets are set that fulfil children's rights requires an understanding of the budget setting process and timing can be crucial. The section introduces us to public budget setting processes with a focus on the national and the local level in Wales.

What is public budgeting?

Public bodies have limited amounts of money to meet all the needs and wants before them which requires them to make choices and decide which needs are more important or urgent than others. They have to plan how much they are able to spend against how much income they have available over a given period.

Public budgets are plans of how to allocate expected income against expected expenditures over a financial year. When carrying out this task it is important to bear in mind that public bodies budget on behalf of people, including children.

The budget setting process for government

In summary:

- Budget formulation, the planning phase, is when a government (Welsh or local) identifies how much money it expects to have available in the upcoming year and draws up plans on how to spend.
- Budget enactment, this phase is when the public body presents its plans to elected representatives (the Senedd or Council).

Those representatives examine and debate the budget proposal and decide whether to approve it. The budget is then authorised (with or without amendment).

- Budget execution, the implementation phase is when resources are distributed to the relevant levels of government and to departments in line with the authorised budget. Departments implement the budget plans by providing infrastructure, organising and managing programmes and delivering services. This phase also involves recording and reporting on actual expenditure.
- Budget auditing, the evaluation phase applies once the budget has been implemented. It looks at the way the money has actually been spent. All the allocations made in the budget are accounted for and assessed in terms of the outputs and outcomes they produced.



More about the Welsh Government budget process

The Welsh Government budget process reflects the above framework and is a structured procedure through which the Welsh Government determines how to allocate public funds across various sectors, services, and programmes. This process is shaped by both Welsh Government priorities and the financial context provided by the UK Government, which delivers funding to Wales.

The budget process in Wales is governed by the Welsh Government's finance and budgetary framework, and it involves several stages, including consultation, scrutiny, approval, and final implementation.

Below is a brief overview of the steps in the Welsh Government budget process.

The Welsh Government receives funding from the UK Government via the Barnett Formula, alongside revenues from partial devolution of taxes such as the Welsh Rates of Income Tax and the devolved land transaction tax. These funds set the budget for the year.

Before publishing the formal budget, the Welsh Government:

- Forecasts income from UK grants and taxes.
- Identifies priorities (e.g., health, education, housing).
- Consults with stakeholders like local authorities, health boards, and business groups on funding needs and challenges.

A draft budget is prepared, outlining funding allocations across departments. The Welsh Cabinet reviews and adjusts the draft based on policy priorities and fiscal goals.

The draft budget is made public for 4-6 weeks, allowing stakeholders to provide feedback. The Welsh Government may adjust the budget based on this input.

The Senedd scrutinises the draft budget:

- Committees review allocations and question Ministers.
- Amendments can be proposed, though the Welsh Government has the final say.
- The draft budget is debated and voted on in Senedd plenary.

If approved by the Senedd, the draft becomes the final budget for the year.

After approval:

- Funds are allocated to departments.
- Spending plans are submitted and monitored.
- Performance tracking ensures funds are spent effectively.

If unforeseen costs arise, the Welsh Government may present a supplementary budget to adjust allocations or request additional funds.

Children's rights and Welsh Government budget process

At government level, Wales has committed to human rights as a framework for public policy, and to children's rights as an underpinning for all public policy which has an impact on children. As noted at the outset, The UNCRC has been made part of Welsh Law creating a legal duty on Welsh Ministers to have 'due regard' to Part 1 of the UNCRC and specified articles of the UNCRC optional protocols, when exercising their functions. This means proper consideration must be given to all UNCRC articles, when Ministers exercise any of their functions. This will include: making policy, introducing legislation, and making budgetary decisions.

To help them have due regard to children's rights, Welsh Ministers undertake CRIA (introduced under a Children's Rights Scheme) to assess the impact of policy decisions on

children's rights. CRIA is not mandatory, but it is the primary tool for delivering Ministerial duties in relation to children's rights.

As part of CRIA, consideration must be given to addressing and mitigating any identified negative impact of any proposal for law or policy or budgetary decision on children's rights, and what action can be taken to improve children's ability to access their rights.

CRIA is undertaken as part of the Welsh Government Integrated Impact Assessment process. CRIAs are supposed to be published on the Welsh Government website to promote transparency. If a CRIA has not been undertaken as part of an Integrated Impact Assessment, officials must record why this is the case.

More about the local government budget process

The Welsh Government allocates money to local authorities in Wales through a process that is mainly driven by the Welsh Local Government Revenue Settlement (RSG), which is part of the annual financial settlement provided by the Welsh Government to local authorities.

Below is a brief overview of the steps in the local authority budget process.

Local authority funding is determined by the Welsh Government, with the Revenue Support Grant (RSG) being the primary source for councils.

The RSG is a general grant for local authorities to use across services. The Welsh Government determines each local authority's allocation, usually through the Local Government Finance Report.

In addition to the RSG, the Welsh Government provides specific grants for areas like:

- **Education:** For schools and educational needs.
- **Social Services:** For child protection, adult care, etc.
- **Housing:** For development and homelessness prevention.
- **Transport:** For local transport and infrastructure.

Before confirming the final budget, the Welsh Government consults local authorities to gather feedback and potentially make adjustments.

The Welsh Government also allocates funding for specific projects, such as capital initiatives or regional economic programmes, which is not part of the RSG.

Once funding is set, local authorities allocate it to departments.

Children's rights and local government budget process

The requirement for local authorities in Wales to align their budgets with the UNCRC is built into a framework of Welsh laws and policies designed to ensure that children's rights are upheld in decision-making, including budgetary processes.

Local authorities must consider the potential impact of their budgets on children, engage with children in consultations, and ensure that

the resources allocated promote children's rights. Consultation with children is required by [Section 12 of the Children and Families \(Wales\) Measure 2010](#), and as noted above, due regard to the UNCRC is required in relation to planning of social care services and additional learning needs provision.

Understanding the Local Health Board budget process

The Welsh Government allocates funding to Health Boards in Wales through a process that involves the Welsh Health Block Grant, which is part of the overall budget for the NHS in Wales. This funding is distributed to the seven NHS Health Boards **and** NHS Trusts and special health authorities (such as ambulance and public health services). As for Health Boards, NHS trusts and special health authorities are funded annually, but where and how they receive their revenue funding differs by organisation (see further information [here](#)).

Below is a brief overview of the steps in the budget process for the Health Boards.

Each year, the Welsh Government allocates a significant portion of this budget to Health Boards to manage healthcare services.

The Welsh Government also provides targeted funding for initiatives, including:

- **Mental health services:** Dedicated budgets for mental health care.
- **Public health:** Funds for prevention programs, like vaccination or anti-smoking campaigns.
- **Emergency care:** Additional funding for A&E services or ambulance services.

- **Health workforce development:** For training and recruitment in shortage areas.
- **Technology and infrastructure:** Funds for digital health and facility upgrades.

Certain parts of the health budget are ring-fenced, meaning they must be spent on specific initiatives (e.g., mental health or cancer treatment), ensuring these priorities are protected.

The health budget is debated and approved by the Senedd each year. Once approved, funding is then allocated to Health Boards.

While the Welsh Government allocates funding, NHS Wales (Health Boards and NHS Trusts/ Special Health Authorities) manage the funds. Health Boards decide how to allocate resources across services, with the Welsh Government setting broad health policy goals and priorities (e.g., reducing waiting times, improving primary care access).

Health Boards may also receive additional support during the year for unexpected pressures, such as:

- **Increased demand:** For emergency services or during flu outbreaks.
- **Capital funding:** For major infrastructure projects, such as new hospitals or facility upgrades.

Children's rights and Local Health Board budget process

The requirement for Local Health Boards in Wales to align their budgets with the UNCRC is built into a framework of Welsh laws and policies designed to ensure that children's rights are upheld in decision-making, including budgetary processes. Similar to the position for local authorities and other specified public bodies (see above) and guidance issued to Public Services Boards (PSBs) (see below), Local Health Boards, should consider the potential

impact of their budgets on children, engage with children in consultations, and ensure that the resources allocated promote children's rights.

Many health boards across Wales have already made commitments to the UNCRC and a Children's Rights Approach in their work. Children's rights budgeting is an important component to any Children's Rights Approach.

Understanding the Public Services Boards budget process

In Wales, PSBs are collaborative partnerships set up to improve public services at the local level. They are a requirement under the [Well-being of Future Generations \(Wales\) Act 2015](#), which mandates that PSBs should work together to plan and deliver services that improve the social, economic, environmental, and cultural well-being of communities.

PSBs bring together local authorities, health boards, emergency services, and other public bodies to address complex issues such as health inequalities, climate change, and community safety. However, unlike Health Boards or local authorities, PSBs do not receive a direct, dedicated budget from the Welsh Government. Instead, the funding for PSBs and the activities they undertake generally comes through allocation from, for example, a local authority allocating part of its own budget for collaborative projects under the PSB; or a health board might dedicate resources to joint health initiatives or preventative programs designed to improve well-being.

Each partner has its own funding processes and priorities, and PSBs work together to align these resources in a coordinated way to achieve shared objectives. The funding for PSB activities generally comes from the budgets of these partner organisations rather than a specific PSB allocation.

Although there is no specific PSB budget, the Welsh Government offers various grants for projects aligning with national priorities (e.g., well-being, poverty, climate change). Examples include:

- **Tackling Poverty Fund:** For initiatives addressing poverty through education, employment, and health.
- **Climate Change Fund:** For sustainability projects like carbon reduction or clean energy.
- **Community Safety Funding:** For crime reduction and safety initiatives, often involving local police and councils.

These grants support PSBs' Well-being Plans and align with broader goals in the Well-being of Future Generations Act.

PSBs can pool funding from partner organisations to support joint programs, addressing multiple well-being goals. Examples include:

- **Mental health services:** Co-funded by local authorities, health boards, and police.
- **Youth engagement:** Funded by education, local government, and the third sector.

These programs are funded by existing budgets within the partner organisations.

Children's Rights and Public Service Board budget process

Guidance to PSBs, requires consultation with children and parents to inform priorities for a 5-year strategic 'Well Being Plan' and by implication the budget planning process. It is also made clear that children's rights must be taken into consideration and CRIA are also advised.



Understanding the Regional Partnership Boards budget process

Regional Partnership Boards (RPBs) in Wales are key structures established under the Social Services and Well-being (Wales) Act 2014. Their main purpose is to integrate health and social care services at the regional level, ensuring better outcomes for individuals, especially in areas like older age, disability, mental health, and children's services.

RPBs do not typically receive their own standalone budget. Instead, they draw funding from the core budgets of the partner organisations involved, which typically include:

- Local Authorities (for social care and community services)
- Health Boards (for healthcare services)
- Third Sector and Independent Sector Partners (including charities, social enterprises, and private care providers)

Each of these organisations has its own budget and they contribute their allocated resources to joint initiatives under frameworks like the Integrated Care Fund, which is funding for RPBs, supporting integrated care across health.

RPBs can access specific grants for targeted areas e.g:

- **Carers' Support:** Improving services for unpaid carers.
- **Disability and Learning Disabilities:** Enhancing support for people with long-term conditions.

These grants align with national priorities for vulnerable populations.

RPBs facilitate the pooling of resources across organisations to improve service coordination, efficiency, and address service gaps. This includes joint commissioning of projects, such as community-based care for the elderly or as another example, children with complex needs.

RPBs receive funding based on regional plans that align with national health and social care priorities. Plans include measurable goals and detailed funding allocations across services and initiatives.

RPBs do not directly manage funding, but financial management is monitored and audited by the Welsh Government and regional organisations. RPBs must ensure efficient use of funds and alignment with policy objectives.

Children's Rights and Regional Partnership Boards budget process

RPBs must have due regard to the UNCRC in the exercise of all their functions under the Social Services and Well-Being (Wales) Act 2014. (SSWB section 7). Consequently, they should be considering the impact on rights in relation to everything that they do, and should consult and co-produce their assessments and planning, reports, budgetary decisions with children.

Conclusion

The interrelated structures of national government, local government, PSBs and RPBs should ensure that linkages between budgetary allocations, programmes and policies improve outcomes for children. There are also specific responsibilities on institutions contributing to this to consult with and ensure the participation of children in decision-making.

Transparency around rights, policy intentions, budgetary allocations, and outcomes in respect of services for children will assist local authorities, health boards and their partners in their outcome focused planning and the arrangements for public service accountability.



Section 4:

UNDERTAKING A CHILDREN'S RIGHTS BUDGET ANALYSIS – A STEP-BY-STEP GUIDE

This section introduces public bodies to a Children's Rights Budget Analysis (CRB Analysis) to help ensure that public budgets prioritise and fulfil the rights of children as set out in the UNCRC.



It is a tool to assess whether public resources are being allocated and used to address children's rights and support their well-being, especially for vulnerable and marginalised children.

This section helps public bodies to link UNCRC rights, to policy intentions, to budgetary allocations and then evaluate the impact on outcomes for children.

Below are the steps to conducting a CRB Analysis.

STEP

1

Set the Framework and Define Objectives

Before beginning the CRB Analysis, it is important to establish the scope, objectives, and guiding principles of the analysis. This step involves:

- **Defining the scope:** Determine which specific areas of the budget to focus on (e.g., education, healthcare, child protection, social services, etc.).
- **Identifying stakeholders:** Involve key stakeholders in the process, such as public body officials, civil society organisations, children's rights groups, and the public, including children (see Section 5 Participatory Budgeting).
- **Develop understanding of the UNCRC:** Before diving into the budget analysis, it's essential to understand the rights and obligations laid out in the UNCRC.
- **Understand the timing of the budget:** learn what is the timing and process of the budget that you want to impact.
- **Aligning with UNCRC:** Ensure that the analysis is rooted in the principles and general measures of the UNCRC, focusing on:
 - Non-discrimination (Article 2)
 - Best interests of the child (Article 3)
 - General measures of UNCRC implementation (Article 4)
 - Right to survival and development (Article 6)
 - Participation (Article 12)

STEP

2 Review the Public Budget

The next step is to understand the structure of the budget and its key components. This involves:

- **Mapping the budget:** Identify all spending that impacts upon children. This includes direct spending on child welfare services, education, healthcare, social protection, and related areas. It also includes indirect allocations, like those for poverty reduction, economic development, transport and infrastructure, which may have an impact on children.
- **Budget documents:** Obtain and review the relevant budget documents, such as:
 - The Budget Statement or Budget Papers.
 - Expenditure reports and Annual Performance Plans.
 - Sectoral budget reports (e.g., education, health, child protection).

STEP

3 Identify Key Children's Rights Areas in the Budget

Once the budget is mapped, assess how it aligns with children's rights across various sectors. Key areas of focus could include for example: (depending on whose budget e.g. Local Authority, Local Health Board, Public Services Board, Regional Partnership Board etc).

- **Health and Nutrition (UNCRC Articles 24, 27).** Budget allocation for child healthcare services (e.g., maternal and child health programmes, immunisation, nutrition, mental health services for children).
- **Education (UNCRC Articles 28, 29).** Budget allocation for primary, secondary, and tertiary education, including inclusive education for disabled children and children with additional learning needs, free school meals, and educational support for marginalised groups.
- **Culture and Language (UNCRC Article 30, 20)** Budget allocation to ensure children can enjoy their own culture, practice their own religion, or use their own language (e.g. Welsh Language) and this is supported if children are unable to live with their own families (e.g. care experienced children).
- **Play, Cultural Life and Leisure (UNCRC Article 31, 29 C).** Budget allocation for safe and sufficient spaces to play in the local area, playing fields, open spaces etc and in schools and other education settings; sufficient opportunities to participate in cultural life, the arts, sports etc.
- **Social Protection (UNCRC Article 20, 26, 27).** Budget Allocation for child benefits, social welfare programmes e.g. children in care system, cash transfers, and poverty alleviation initiatives.
- **Child Protection (UNCRC Articles 19, 34, 35, 37, 40).** Budget for services that address child abuse and neglect, child exploitation, trafficking, and access to justice for children.
- **Water, Sanitation, and Housing (Article 24, 27).** Resources allocated to ensuring children's access to clean water, safe sanitation, and adequate housing.
- **Justice and Legal Protection (Article 37 and 40).** Budget allocation for the protection of children in conflict with the law, child-friendly legal systems, and access to legal representation.

STEP 4 Analyse the Budget's Compliance with Children's Rights

Analyse the extent to which the budget promotes and protects children's rights, using the general principles and general requirements to implement rights.

As a guide:

- **Non-discrimination (Article 2):**
 - Does the budget address the rights of the most vulnerable children (e.g., children in poverty, children with disabilities, children from minority groups, refugee and migrant children, children in the care system)?
 - Are there specific and sufficient allocations for marginalised or at-risk groups of children?
 - Does the budget address gender disparities?
 - Is there disaggregated data to evidence non-discrimination in budgetary allocations?
- **Best Interests of the Child (Article 3):**
 - Are children's rights prioritised in budget decisions? For example, is there a focus on children's health, safety, education, and well-being in the budget allocations?
 - If the budget has negative implications, what action might be taken to mitigate such an impact?
- **General Measure of Implementation (Article 4):**
 - Are children receiving the maximum extent of available resources? What proportion of overall expenditure is allocated to children? Is there an equitable distribution of resources within and across regions, ensuring that children in rural, remote, or underserved areas have access to quality services?
- **Right to Life, Survival, and Development (Article 6):**
 - Does the budget allocate sufficient funds for services that ensure children's optimum survival and development?
 - Does the budget allocate sufficient funds to support children's different stages of development?
 - Are preventive services (e.g., vaccination, nutrition, early childhood education, social services) funded adequately to promote children's holistic development?
- **Participation (Article 12):**
 - Are children's views included in the budgetary decisions that affect them and their views given due weight?
 - Are children's views included that are less likely to be heard and given due weight?
 - Does the public body engage with children's organisations/councils and forums or conduct surveys to ensure that children's rights and views are considered?

STEP

5

Assess the Efficiency and Impact of Spending

This step involves assessing how well the funds allocated to services impacting on children or programmes are spent and whether they achieve their intended outcomes:

- **Expenditure Tracking:**

- Track whether funds are being used effectively and efficiently. Are they reaching the intended target populations and sectors (e.g., ensuring that resources for ALN education are actually reaching schools and students)?

- **Impact Assessment:**

- Evaluate the impact of budget allocations on children's rights. For example:
 - Has there been a reduction in child mortality or poverty due to increased health funding?
 - Have school attendance rates improved due to higher ALN education allocations?
 - Have child protection services shown a measurable increase in support for abused or neglected children?

- **Accountability and Monitoring:**

- Are there systems in place to monitor how funds are being used? Is there transparency in reporting and assessing outcomes?
- Is there civil society and child participatory involvement in monitoring the implementation of the budget, especially in areas concerning children?

STEP

6

Provide Recommendations for Reform

Based on the analysis, provide specific recommendations to better align the public body's budget with children's rights. This could include:

- **Increasing Allocations for Children's Rights Implementation:**

- Propose for e.g. additional funding for areas with insufficient resources, such as mental healthcare for children, social protection programmes, or early childhood education.

- **Policy and Programme Reforms:**

- Recommend improvements in the design and implementation of programmes to better reach marginalised children (e.g., children with disabilities, children from ethnic minorities, refugee children).

- **Reallocating Resources:**

- Suggest redistributing resources to ensure that marginalised and vulnerable children receive their fair share of public body spending.

- **Improving Participation:**

- Advocate for stronger mechanisms for child participation in budget decisions, such as child advisory panels or regular consultations with children's rights organisations.

STEP

7

Public Education and Engagement

Finally, the findings of the budget analysis should be shared with the public, children, other relevant stakeholders, and policymakers to encourage transparency, build awareness and advocate for positive change:

- **Report Publication:**
 - Publish the findings and recommendations of the analysis in accessible formats (e.g., reports, infographics, briefings).
- **Public Education Campaigns:**
 - Launch public education campaigns to push for the adoption of recommendations and ensure that children's rights are adequately addressed in future budgets.
- **Engagement:**
 - Work with public body policymakers and practitioners, children's rights organisations, and other stakeholders to implement the recommendations and improve future budget processes.

Conclusion

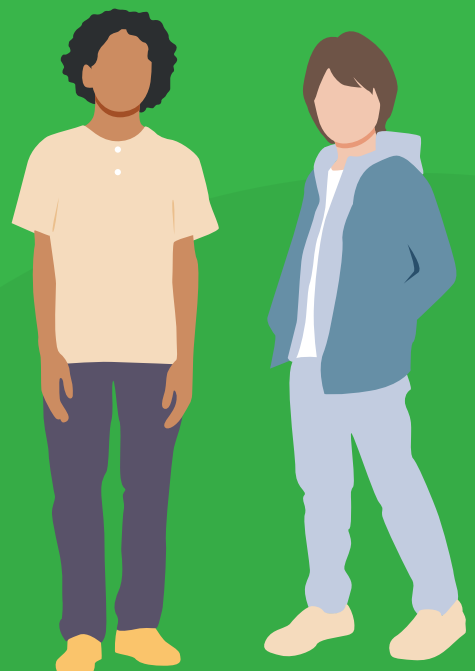
A Children's Rights Budget Analysis is an essential tool for ensuring public budgets prioritise and are maximising the use of available resources to fulfil the rights of children, as guaranteed by the UNCRC. Adopting a structured, step-by-step Children's Rights Budget Analysis, public bodies can assess the alignment of their budgets with children's rights, identify gaps, and evaluate the impact on children's economic and physical security, well-being and development. The analysis can

help identify gaps in allocation to support children's rights, and promotes transparency, accountability, and effective use of resources to support children, ensuring their needs are met across sectors. Ultimately, a Children's Rights Budget Analysis encourages reform to progress children's rights, improved participation by children and those who represent children, and public engagement to advocate for positive change and secure better outcomes for children.

Section 5:

Participatory Budgeting

Participatory budgeting is about helping those receiving public services to play a part in how and where money is spent. This means agreeing priorities together, investigating what needs to be done, making proposals for new expenditure, voting or otherwise agreeing on how resources are distributed, tracking and monitoring how the work is delivered and what it achieves.



Participatory budgeting provides a mechanism for enabling stakeholders to be involved in setting budgets in line with their priorities and concerns.

Participatory budgeting can take place at many different levels: at the level of the local authority or health board budget; at the level of the budget for a particular service or project, or even in determining the budget for a single activity.

What is participatory budgeting?

Participatory budgeting schemes vary but a useful working definition characterises the practice as:

“a mechanism (or process) through which the population decides on, or contributes to decisions made on, the destination of all or part of the available public resources.”¹

Participatory budgeting originally developed in Brazil and is now used widely throughout the world. It is recognised as an effective way of involving local people in making decisions about how and where to spend public body funds.

Participatory budgeting is recognised as an important tool for strengthening democracy, sharing power, reducing deprivation and improving public services. There are many ways of doing participatory budgeting: it is a flexible process that needs to be adapted to a local situation.

The UN Committee on the Rights of the Child in their [General Comment on Public Budgeting for the Realisation of Children’s Rights \(Article 4 UNCRC\)](#), provides guidance to governments on how to manage public expenditure for children in order to realise the rights of all children. A principal focus of this guidance is the participation of children, in all stages of budgeting, the Committee states:

Para 52: Article 12 of the Convention establishes the right of every child to freely express his or her views in all matters affecting him or her, and for those views to

be in accordance with the child’s age and maturity. States parties should regularly hear children’s views on budget decisions that affect them, through mechanisms for the meaningful participation of children at the national and sub-national levels. Participants in those mechanisms should be able to contribute freely and without fear of reprisal. State parties should provide feedback to those who participated. In particular, States parties should consult with children who face difficulties in making themselves heard, including children in vulnerable situations.

There are [examples of child participatory budgeting](#) being undertaken across the world, including in Wales.

In Wales, the Children’s Rights Approach, [The Right Way](#), recognises the importance of empowering children and young people and supporting them to have their views placed at the centre of policy, practice and also budgetary decisions.

[1] Global Campaign on Urban Governance, Nairobi Kenya (2004) p.20.

Additionally, the Well-Being and Future Generations Act 2015 enables public bodies and PSBs to discharge their duties under Section 12 of the Children and Families (Wales) Measure 2010 and to facilitate children and young people's participation and involvement in decision-making. The scope of the duty to promote and facilitate children and young people's participation is wider than involvement in the local well-being plan. Public bodies should consider the potential impact of their budgets on children, involve and engage with children in budgetary decision making and ensure that the resources allocated promote children's rights. Furthermore, importance of involving people is one of the 5 ways of working of the Act, which emphasises that to ensure the well-being goals can be achieved, people who reflect the diversity of the area which the public body services should be involved. Involving

children in public authority budgetary decision making is an excellent example of contributing to this way of working.

The National Participation Standards, communicate that structures, systems and resources are needed to meaningfully embed children and young people's participation throughout any organisation and should enable as many children as possible to be involved in all aspects of planning, delivering, evaluating services and monitoring budgets. Public authorities when planning their participatory budgeting process should give full consideration to the National Participation Standards.

Public authorities in Wales can support and link in with a wide network of forums and councils involving children and parents. These include school councils, community and local authority financed child and youth forums including those targeted on children in difficult circumstances.

Participatory Budgeting – a step-by-step guide

STEP

1

Planning and preparation

As with any planned activity where the intention is to involve children in decision-making, it is important to be clear at the outset about aims and objectives and the parameters of the decision-making. How much say will children have? Who else has a voice in the decisions? What is negotiable/ non-negotiable? How are children going to participate – is it about responding to adult's suggestions or coming up with ideas of their own? Having agreement on these questions at an early stage is important whatever the level or type of budget being determined.

The planning and preparation phase is also concerned with decisions about:

- Make it clear who is eligible to take part. Aim to reach children from different ages, backgrounds, abilities, and circumstances. Be clear regarding methods of selection and how representative the process is, e.g. audit and identify the groups of children whose views may not be represented and establish mechanisms to include them.
- Work with existing local youth forums, and also explore different ways to involve children, such as community events, schools, online platforms, work with charities supporting hard to reach groups etc.
- Make the budget accessible. Recognise and address potential barriers to participation, such as language differences, disability, or cultural norms, ensure all communication is in a format that the children understand. Conduct sessions at a time and location that is appropriate to children.

- Communicate how decisions will be made and feedback given.
- Consider, practical arrangements including staffing, venue, transport, costs and child safeguarding or safety issues
- Develop session plans.
- Make it clear what children can expect to get from the experience. At the very least it should be an enjoyable experience for the children!
- Communicate how decisions made will be taken forward and followed through in the budget allocation process.
- Arrangements for evaluation and learning.

STEP 2 Making budgets accessible and building capacity

It is best to start any session by building the understanding of both children, and practitioners about children's rights, before moving on to the connection between children's rights and budgeting.

Children will need time and support to learn about the budget and budgeting. These may be daunting ideas for many people and local authority budgeting has become very technical. But experience of doing child participatory budgeting, when information is presented in accessible and understandable formats, from respectful and supportive adult facilitators, has shown that a level of understanding can be developed.

Budget processes can be de-mystified and presented in an accessible manner. In workshops – imaginative uses of creative methods, e.g. quizzes and discussion groups and using pie charts and 'monopoly money' to illustrate how the budget cake is or can be cut has proved useful in work with children.

Some authorities have successfully used on-line scenario-based activities. Information on an issue or problem e.g. the council faces is provided, and participants are asked to select where they would choose to invest the council's resources and what they would choose to withdraw funding from (from a limited choice of options). Once the participants have made their choices the programme demonstrates a new range of resulting scenarios information will need to be shared about the policy and local context.

Participatory budgeting often involves working groups spending time finding out about the problem or service they are concerned with and listening to the views of those most affected. Children will want to understand how best to go about these tasks and develop the necessary skills. They may also need support in developing negotiation and decision- making skills, depending on their previous experience.

STEP 3 Consultation

Participatory budgeting typically involves children consulting others or carrying out research to find out what is currently happening. This could include understanding how a specific issue affects them, how they experience existing services, and identifying their priorities for public spending. Additionally, it may involve exploring their ideas on how to allocate the available budget effectively.

STEP 4 Analysis and decision-making

Once the information has been gathered, participants will need adequate time and support to analyse it and develop their proposals. It may be useful to create a shortlist of options for further evaluation, including detailed costings, followed by additional discussion and negotiation. If there are still competing priorities, voting can be used to help determine the final decision.

STEP 5 Making changes

The decisions made by the working group are typically carried forward by a designated staff member. It is crucial that arrangements for follow-up actions are agreed during the initial stages of the process (see STEP 1) and implemented promptly and efficiently. Participatory budgeting requires 'political will' – a willingness to share information openly and embrace new ideas about how to make decisions with others. This also involves demonstrating a commitment to following through on the agreements made. It may be helpful to identify 'champions' who have responsibility to mobilise, allocate and disseminate funding, in response to the priorities raised by the child participants.

STEP 6 Evaluate and feedback

Feedback should be provided to all children who participated, informing them of how their views were considered and incorporated into the decision-making process. Developments at each stage of the budget should be communicated to children in accessible formats. Additionally, the participatory budgeting process should be evaluated with input from all key stakeholders, including children, to assess its effectiveness. The insights gained from this evaluation should be used to refine and improve the process for future budget cycles.

STEP 7 Embed Child Participatory Budgeting

The final step, after a process of learning and evaluation is to embed child participation into public budgeting, through a long-term commitment to human and financial resources.

A note on timing

If children are really going to influence a public body's spending plans, their views must be heard early in the planning process, allowing them to shape decisions about new expenditure.

In Wales, consultations regarding the resources available for new services typically occur just one or two months before the council's annual budget meeting, which is usually held

in March when the ruling party's budget proposal is approved. In practice, most local authority expenditure is constrained by existing pressures, such as salaries, service charges, and national targets or statutory requirements. Despite these constraints, there remain many important decisions to be made about how resources are allocated.

Conclusion

In conclusion, for participatory budgeting to be effective:

- The Public Body (e.g. Local Authority or Health Board) should define the rules of participatory budgeting as clearly as possible at the outset. Resources that are not already constrained need to be identified.
- Given the complexity of the process, and to make the process meaningful for children, a long lead time is necessary, with meetings often beginning up to a year before the budget is to be approved.
- A mix of people with knowledge and experience of working with children as well as people with knowledge of how the budget setting process works can be invaluable.
- Managers and practitioners must recognise the value of dialogue and understand that involving children enhances their ability to plan and deliver efficient and effective public services.
- Managers and practitioners should provide accessible information, conducted at times and locations appropriate to children, taking children's views meaningfully into account with feedback always given.
- Consideration should be given to the make-up of the group which is participating – how has it been selected, how representative is it, how will individuals in the group be supported, to ensure inclusivity and seldom heard voices are heard and acted upon etc.



Final reflection

To successfully uphold the rights of children under the UNCRC, public bodies in Wales – including the Welsh Government, Local Authorities, Health Boards, Public Services Boards (PSBs), and Regional Partnership Boards (RPBs) – should adopt robust and transparent Children’s Rights Budgeting. Children’s Rights Budgeting benefits public bodies by enabling them to demonstrate the link between rights, policy intentions, budgetary allocations and outcomes for children.

A structured Children’s Rights Budget Analysis is a powerful tool to evaluate how well public resources are aligned with children’s rights, identify funding gaps, and ensure that policies do not disadvantage the most vulnerable. It enhances transparency, promotes accountability, and supports more effective use of resources to protect and promote children’s rights and well-being.

Equally critical is the meaningful participation of children in budgetary and policy decisions that affect them. For participatory budgeting to be impactful, processes must be clearly defined, inclusive, and allow sufficient time for

preparation and dialogue. Children’s voices – particularly those from marginalised or seldom-heard groups – must be heard, respected, and acted upon. Practitioners must ensure that engagement is accessible and empowering, recognising that involving children leads to better, more responsive public services.

Embedding children’s rights into public budgeting will help ensure public bodies deliver lasting, positive change for all children in Wales.²

[2] In the drafting of this report, the authors would like to acknowledge the earlier work of [Dr Anne Crowley](#) that helped to inspire progress on children’s rights budgeting and child participation in the Welsh context.

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Children's rights budgeting:

A guide for public bodies
(and others) in Wales



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