



# Accounting Officer Memorandum

## Secure Children's Homes Commissioning

It is normal practice for accounting officers to scrutinise significant policy proposals or plans to start or vary major projects and then assess whether they measure up to the standards set out in Managing Public Money. From April 2017, the government has committed to make a summary of the key points from these assessments available to Parliament when an accounting officer has agreed an assessment of projects within the Government's Major Projects Portfolio.

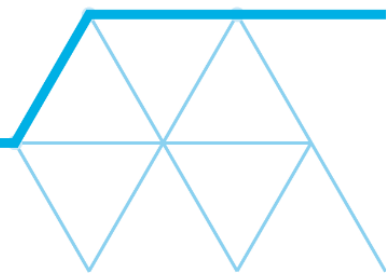
### Background and context

The Youth Custody Service (YCS), part of HMPPS, is responsible for placing remanded or sentenced children into the Children and Young People Secure Estate (CYPSE) and ensuring sufficient suitable places, including access to Secure Children's Home (SCH) justice beds. SCHs, operated by Local Authorities, are the smallest secure settings for boys and girls aged 10–18, offering high staff-to-child ratios and catering to the most vulnerable children. Those placed in SCHs often exhibit challenging behaviours such as violence, serious self-harm, and sexually harmful actions, alongside complex needs including mental health issues, neurodivergent conditions, and impacts of adverse childhood experiences (ACEs), all of which significantly affect future wellbeing, risk of violence, and life opportunities.

### Assessment against the accounting officer standards

#### Regularity

The Youth Justice System (YJS) has a statutory duty to prevent offending by children and young people, and all stakeholders must act in line with this aim. As part of HMPPS, the Youth Custody Service (YCS) is responsible for placing remanded or sentenced children into the Children and Young People Secure Estate (CYPSE) and ensuring sufficient, suitable places, including Secure Children's Home (SCH) justice beds.



Funding for this activity is authorised and allocated through the Main Estimate, ensuring compliance with statutory and parliamentary requirements.

### **Propriety**

The project operates within a clear governance framework that ensures accountability, oversight, and compliance with established standards. Strategic direction is supported by dedicated governance boards and senior leadership, with reporting and assurance provided through internal and cross-government forums. Engagement with relevant stakeholders and consideration of external factors, such as procurement requirements, help maintain alignment with organisational priorities. The project follows recognised approval processes and meets propriety requirements, ensuring robust governance throughout its lifecycle.

### **Value for Money**

The Full Business Case confirms that the recommended approach best meets current and future needs while providing flexibility to adapt as circumstances change. This model ensures continuity of high-quality SCH provision, which is vital for safeguarding vulnerable children and delivering strong outcomes. It supports strategic objectives by maintaining a balanced and diverse estate, reducing reliance on less suitable settings, and aligning with policy priorities.

### **Feasibility**

The project is supported by a strong governance framework and a dedicated multi-disciplinary team. Resource planning and risk management are embedded, complemented by robust assurance processes that reinforce confidence in successful outcomes. Timelines for mobilisation and service commencement remain on track, reflecting a proactive and collaborative approach that prioritises stability, quality, and continuous improvement.

### **Conclusion**

I have considered this assessment of the SCH Commissioning Project against the four accounting officer responsibilities of regularity, propriety, value for money and feasibility and am satisfied that these responsibilities have been met.

As the Accounting Officer for His Majesty's Prison and Probation Service, I considered this assessment of the SCH Commissioning Project and approved it on 03 March 2026.

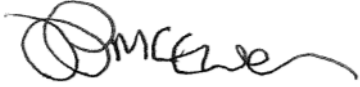
I have prepared this summary to set out the key points which informed my decision. If any of these factors change materially during the lifetime of this project, I undertake to prepare a revised summary, setting out my assessment of them.

This summary will be published on the government's website (GOV.UK). Copies will be deposited in the Library of the House of Commons and sent to the Comptroller and Auditor General and Treasury Officer of Accounts.

A copy has also been provided to the Principal Accounting Officer for the Ministry of Justice, who has seen my assessment and endorsed my decision on the basis of my assurance that my accounting officer responsibilities are met.

James McEwen

Chief Executive HM Prison and Probation Service

A handwritten signature in black ink, appearing to read 'J McEwen', with a stylized circular flourish at the beginning.

03 March 2026

