

Impact Assessment

Title: Mandatory Reporting Duty for Child Sexual Abuse

Type of measure: Primary legislation

Department or agency: Home Office

IA number: HO IA 1011

Type of Impact Assessment Final

RPC reference number: RPC-HO-24037-IA(1)

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Date: 23/06/2025

1. Summary of proposal

1. The Independent Inquiry into Child Sexual Abuse (IICSA) final report, published in October 2022¹, demonstrated that when child sexual abuse (CSA) is disclosed, individuals and institutions have often failed to take appropriate action. This is just one aspect of a complex problem with the under identification and underreporting of CSA, which government is seeking to address. Adults undertaking regulated activity with children in England are already subject to the statutory guidance *Working Together to Safeguard Children*, which states that they should make referrals to the police or children's social care if they know or suspect a child is being abused. To improve awareness, strengthen the reporting culture and support more disclosures from victims and survivors, the government will introduce a mandatory reporting duty for such individuals to report CSA in England, and a new criminal offence for anyone found obstructing a reporter from fulfilling this mandatory duty.

2. Strategic case for proposed regulation

2. CSA is currently under reported and under identified, as evidenced by the large disparity between self-reported experiences of CSA and police recorded crime. The Crime Survey for England and Wales estimates that 7.5 per cent of adults experienced sexual abuse before the age of 16, equivalent to an estimated 3.1 million adults.² Yet, police recorded crime, which has been rapidly increasing since 2013, indicates just over 100,000 crimes recorded (101,341 for the year to June 2024).
3. Many victims of CSA do not report their experiences, either at the time, or later in life.³ Common reasons for not disclosing during childhood include not feeling they would be believed, or believing that nothing would be done about it.⁴ The IICSA was established in 2015 to investigate the extent to which state and non-state institutions across England and Wales have failed in their duty of care to protect and safeguard children from sexual exploitation and abuse. It documented unacceptable cases of organisations and institutions failing to protect those in their care from CSA. The IICSA heard evidence across seven years considering over two million pieces of evidence and gathered stories and testimonies from more than 6,000 victims and survivors.
4. In its final report (October 2022)⁵ the IICSA recommended that government introduce a mandatory duty for certain individuals to report cases of CSA. Describing existing reporting arrangements as 'confusing, unfocussed and ineffective', the IICSA noted

¹ The Report of the Independent Inquiry into Child Sexual Abuse: <https://www.iicsa.org.uk/reports-recommendations/publications/inquiry/final-report.html>

² Crime Survey for England and Wales (2019) <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/articles/childsexualabuseinenglandandwales/yearendingmarch2019>

³ For example: IICSA's Truth Project (2022) found that 67% of victims did not tell anyone about the abuse at the time <https://www.iicsa.org.uk/document/truth-project-dashboard-final-2022>. The Crime Survey for England and Wales (ONS, 2020) found that around one in four adults (24%) who experienced rape or assault by penetration, including attempts, before the age of 16 years told someone about the abuse at the time.

⁴ Crime Survey for England and Wales (2019) <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/articles/childsexualabuseinenglandandwales/yearendingmarch2019>

⁵ The Report of the Independent Inquiry into Child Sexual Abuse: <https://www.iicsa.org.uk/reports-recommendations/publications/inquiry/final-report.html>

that the absence of any mandatory reporting legislation made England an outlier in terms of comparable international jurisdictions.

5. In January 2025, the government announced it would seek to introduce the duty as part of the Crime and Policing Bill. This decision followed significant work, including public consultation exercises, to determine whether introducing a mandatory reporting duty would be the right course of action to take.

3. SMART objectives for intervention

6. Taking action against CSA will be a core component of the government's work to halve violence against women and girls in the next decade. The duty is part of a whole-system approach to securing greater priority and focus across society on protecting children from sexual abuse. The strategic objective is to identify and report CSA. This will be achieved by legislating to introduce a mandatory reporting duty, ensuring relevant individuals are aware of their responsibilities, and confirming that procedures are being followed as required after commencement of the measure.
7. The effect of the duty may be seen in an increased number of referrals to police or social services over time. Victims and survivors of CSA should have increased confidence that reports to a trusted adult will be believed, and appropriate action will be taken. In turn this should help prevent CSA from happening or continuing to happen and the duty itself will increase public knowledge and awareness of CSA.
8. An associated benefit should be an improvement in self-reported confidence and ability of child-facing workforces to identify and address concerns around CSA, wherever they are presented.
9. The effect of CSA on victims and survivors can vary significantly. There is strong evidence that CSA is associated with an increased risk of adverse outcomes in many areas of a person's life. This can include physical, emotional, and mental wellbeing, relationships, socioeconomic outcomes, and vulnerability to revictimisation.⁶ While it would not be possible to measure or attribute impacts of the duty on these outcomes, by acting to either prevent CSA happening, or to ensure a better response to those who do report, there is potential to improve the life experiences of those affected by these crimes.

4. Description of proposed intervention options and explanation of the logical change process whereby this achieves SMART objectives

10. Whether or not to introduce a mandatory reporting duty in England has been under consideration for many years. In this time, such systems have been gradually introduced in different ways across a number of comparable jurisdictions internationally. For example, Canada began enacting mandatory reporting in 1965. In Australia, the State of Victoria first introduced mandatory reporting for doctors, nurses and the police in 1993, expanding this

⁶ Tackling Child Sexual Abuse Strategy 2021
https://assets.publishing.service.gov.uk/media/605c82328fa8f545dca2c643/Tackling_Child_Sexual_Abuse_Strategy_2021.pdf

to include teachers in 1994. This was then adopted by the State of Western Australia in 2009⁷. In England in 2015, the government established a statutory inquiry to investigate the extent to which state and non-state institutions across England and Wales have failed in their duty of care to protect and safeguard children from sexual exploitation and abuse. Across seven years of investigation, the IICSA considered over two million pages of evidence and gathered more than 6,000 individual stories and testimonies from victims and survivors. The IICSA documented unacceptable cases of organisations and institutions failing to protect those in their care from CSA.

11. In its final report (October 2022),⁸ the IICSA recommended that government introduce a mandatory duty for certain individuals in England to report cases of CSA. The duty proposed by the IICSA would apply where a victim or an abuser discloses that a child is being sexually abused, as well as in cases where CSA is witnessed, or signs are observed that indicate that a child has been sexually abused. It would be a criminal offence to fail to report a disclosure or witnessed incident of CSA. The duty would apply to anyone working in regulated activity with children, persons in positions of trust and police officers. Where the concerns relate to consensual activity among teenagers aged between 13 and 16 years old (and no risk of harm or exploitation is judged to be present) a reporter would not be required to make a report under the duty.
12. In April 2023, the then government launched a call for evidence⁹ seeking views on how implementing a duty to report CSA was likely to impact children, organisations, and affected workforces and volunteers; as well as gather views on how different aspects of the duty could be implemented. A further consultation (November 2024) sought to refine options to develop an effective operating model for a reporting duty which would be accepted across government. Findings were published online in May 2024.¹⁰
13. In January 2025, the government announced that it would legislate for a mandatory reporting duty in the Crime and Policing Bill. The mandatory reporting duty will apply to individuals in England undertaking regulated activity (see paragraph 12, Evidence base, for a definition of regulated activity) in relation to children under the Safeguarding and Vulnerable Groups Act 2006 (such as teachers or certain healthcare professionals), and other relevant activities specified in the Crime and Policing Bill.
14. Failure to report under this duty will be dealt with through existing safeguarding mechanisms (the Disclosure and Barring Service (DBS) and professional/regulatory sanctions, where appropriate) rather than criminal charges. This means that if any individual fails to report, they may be considered for inclusion on the children's barred list maintained by the DBS; preventing them from working or volunteering with children in the future. For individuals in roles which are subject to regulated professional standards, relevant bodies will also consider appropriate sanctions which may include an assessment of their fitness to practice. A separate criminal offence of preventing or deterring a person from complying with their reporting duty will be introduced to deter the cover-up of abuse.

⁷ The Report of the Independent Inquiry into Child Sexual Abuse: <https://www.iicsa.org.uk/reports-recommendations/publications/inquiry/final-report.html>

⁸ The Report of the Independent Inquiry into Child Sexual Abuse: <https://www.iicsa.org.uk/reports-recommendations/publications/inquiry/final-report.html>

⁹ Mandatory reporting of child sexual abuse: call for evidence - GOV.UK: <https://www.gov.uk/government/consultations/mandatory-reporting-of-child-sexual-abuse/mandatory-reporting-of-child-sexual-abuse-call-for-evidence>

¹⁰ Mandatory reporting of child sexual abuse: consultation – GOV.UK: <https://www.gov.uk/government/consultations/child-sexual-abuse-mandatory-reporting>

5. Summary of long-list and alternatives

15. The case for introducing a mandatory reporting duty was set out in the final report of the IICSA.¹¹ The IICSA gave detailed consideration of the features common to reporting models across comparable international jurisdictions and explained its appraisal of potential features in respect of:
 - What should be reported;
 - Who should be required to report;
 - To whom reports should be made; and,
 - Appropriate sanctions for failure to report under the duty.
16. Detailed consideration of two options (whether or not to introduce a mandatory reporting duty) was undertaken by the Inquiry in the course of compiling its final report to Government. It considered potential concerns over the introduction of such a duty, including fears of the potential for a duty to damage trust between children and professionals, or the unintended consequence of flooding referral systems with a high volume of speculative or unsubstantiated reports. However, after engaging with over 6000 victims and survivors and considering more than two million pieces of evidence in the course of its seven year investigation, it concluded that a mandatory reporting law was necessary to improve the protection of children and young people. The justifications for reaching this decision included the long-term underreporting of this abuse type; the importance of improving the accountability of those responsible for safeguarding children; the need to improve consistency in the response to child sexual abuse across different sectors; and the value of empowering victims and survivors to speak out by ensuring their experiences will be taken seriously and actioned appropriately.
17. The new requirement to include a 'long list' of options into impact assessments was introduced at a time when the preparation of this impact assessment was at an advanced stage. The government had accepted IICSA's recommendation and negotiations around the design of the duty (which included cross government and external consultation to finalise the preferred option) was largely complete. Developing alternative options to a duty have therefore not been developed for this impact assessment as it would be disproportionate and disingenuous to do so. As the inquiry was independent the Government does not have access to the detailed considerations that were made internally, just the final report.
18. This impact assessment therefore only includes a comparison of the 'Do nothing' approach and the preferred option, as follows:
 - **Option 0: 'Do nothing'**. This option is business as usual, that is, for professionals and volunteers to follow existing statutory guidance on reporting abuse. As the government has accepted the IICSA recommendation to introduce a mandatory reporting duty in England, this option has been ruled out.
 - **Option 1: Implement a mandatory reporting duty for child sexual abuse.** The duty to act is confined to direct disclosures from a child or a perpetrator. This option assumes professional/barring sanctions for non-reporting and

¹¹ https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

criminal sanctions for people who seek to obstruct a reporter from fulfilling their mandatory reporting duty.

6. Description of shortlisted policy options carried forward

19. Given the government's acceptance of the recommendation and advanced stage of negotiations both externally and across departments around the design of the duty before changes to the impact assessment framework came into place, one option was assessed against the 'Do nothing' approach and is presented in this impact assessment.
20. The option carried forward is to introduce a mandatory reporting duty as set out in legislation through the Crime and Policing Bill.

7. Regulatory scorecard for preferred option

Please provide quantitative estimates and qualitative descriptions of impacts under each heading in the following sections. The right-hand column for directional ratings should be based on the description of impact and the sign of the suggested indicator (NPV, NPSV, all impacts): **Green** – positive impact, **red** – negative impact, **amber** – neutral or negligible impact, **blue** – uncertain impact. Please use the colours in the examples shown below, as these are suitable accessible colours. Please see BRF guidance technical annex for definitions.

Part A: Overall and stakeholder impacts

(1) Overall impacts on total welfare		Directional rating
		Note: Below are examples only
Description of overall expected impact	The overall expected impact of the policy is expected to be Positive . This is based on the expected positive non-monetised impacts of the mandatory reporting duty being greater than the expected negative monetised and non-monetised impacts. Positive impacts include a reduction in offending and reduction in harm for victims of CSA. The largest negative monetised impact is the police costs from additional reporting of CSA crimes following implementation of the Duty.	Positive Based on all impacts (incl. non-monetised)
Monetised impacts	A total of -£24.92 million to -£136.74 million Net Present Social Value (NPSV), with a central estimate of -£76.44 million, is expected from the mandatory reporting duty. The largest component of this estimate is the costs to police that are expected to arise from the additional reporting of CSA crimes following implementation of the Duty.	Negative Based on likely £NPSV
Non-monetised impacts	The positive non-monetised benefits of the mandatory reporting duty are expected to be significant. These include the expected reduction in offending and the prevention of physical and emotional harm experienced by victims of CSA.	Positive

Any significant or adverse distributional impacts?	No significant or adverse distributional impacts are expected. Equalities considerations have been made in respect of the measures and are covered separately in the Equalities Impact Assessment (EIA) for the mandatory reporting duty.	Neutral
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(2) Expected impacts on businesses

Description of overall business impact	The business impact of the mandatory reporting duty is expected to be negative. Costs to business arise from monetised familiarisation costs and non-monetised training costs for professionals impacted by the duty working in the private sector.	Negative
Monetised impacts	<p>The business NPV is estimated to range between -£0.01 million and -£1.78 million, with a central estimate of -£0.39 million. The Equivalent Annual Net Direct Cost to Business (EANDCB) ranges from £0.00 million and £0.18 million, taking £0.04 million in the central scenario.</p> <p>These expected costs arise from familiarisation where professionals subject to the duty employed by private businesses must familiarise themselves with the new mandatory reporting duty.</p>	Neutral Based on likely business £NPV
Non-monetised impacts	The only non-monetised cost to business expected is potential training costs, however the impact is expected to be small.	Neutral
Any significant or adverse distributional impacts?	No. It is not expected that the mandatory reporting duty will cause any significant or adverse distributional impacts to businesses.	Neutral

(3) Expected impacts on households

Description of overall household impact	There are no predicted costs to households. The impact of the mandatory reporting duty is assessed to be Neutral .	Neutral
Monetised impacts	A NPV for Household impacts has not been calculated. It is not expected that there will be any monetised impacts on households as a result of the mandatory reporting duty.	Neutral Based on likely household £NPV

Non-monetised impacts	No non-monetised impacts on households have been identified. It is not expected that there will be any non-monetised impacts on households as a result of the mandatory reporting duty.	Neutral
Any significant or adverse distributional impacts?	It is not expected that the mandatory reporting duty will cause any significant or adverse distributional impacts to households.	Neutral

Part B: Impacts on wider government priorities

Category	Description of impact	Directional rating
Business environment: Does the measure impact on the ease of doing business in the UK?	It is not expected that the mandatory reporting duty will cause any significant or adverse impacts on doing business in the UK.	Neutral
International Considerations: Does the measure support international trade and investment?	The mandatory reporting duty is not expected to have an impact on trade.	Neutral
Natural capital and Decarbonisation: Does the measure support commitments to improve the environment and decarbonise?	It is not expected that the mandatory reporting duty will have any impact on the state of UK natural capital and decarbonisation in the economy. It is also not expected that the Duty will have any effect on the environment or greenhouse gas emissions.	Neutral

8. Monitoring and evaluation of preferred option

- As a minimum a post-implementation review will be conducted five years post commencement of the mandatory reporting duty. This time frame has been chosen as there will need to be lead time for awareness raising and training activities for those subject to the change in requirements. Plus, sufficient time allowed for reports to be made to professionals then progressed through designated reporting routes and through the criminal justice system.

22. The level of ambition around monitoring and evaluation will need to be determined with departments. It is a condition of write round that evaluation takes place, but the cross-government nature of the mandatory reporting duty means departments will need to be willing and able to undertake forms of monitoring and assessment to fulfil any agreed requirements. Options to address this need could include some of the below but the proportionality of any approach will need to be considered given the costs, potential burden on practitioners and difficulty of attributing change to this measure.
- **Monitoring throughout** - At present referral routes for cases recorded by the police are not routinely collected in police recorded crime. Some detail may be found in qualitative notes within cases but this will not be standard practice and these are hard to access. This means the ability to identify new cases in the criminal justice system as a result of the mandatory reporting duty will be limited without changes being made to police recording practices. This is similar for referrals to social services.
 - **Process evaluation** – This would seek to explore any issues with the implementation of the mandatory reporting duty and feedback from those involved in the process. This could include whether procedures are being followed; awareness and understanding of responsibilities; uptake of training; and any unintended consequences. Thought could also be given to collecting views from those directly impacted by a report under the mandatory reporting duty. However, there would be challenges around identifying individuals' due to data protection and confidentiality issues. The potential consequences (positive or negative) of contacting children or parents or carers about their experiences would also need further discussion.
 - **Impact/outcome evaluation** - The anticipated outcomes and impacts outlined against the strategic objective include:
 - Better outcomes for victims and survivors including confidence that reports to a trusted adult will be believed, with appropriate action being taken.
 - Increase in public knowledge and awareness of CSA.
 - Increased confidence and ability of child-facing workforces to identify and address concerns around CSA.
 - Increased numbers of referrals to police or social services and a subsequent impact to help prevent CSA from happening or continuing to happen.
23. The impacts will need further development as part of any evaluation design and should include a logic map. Attribution of any changes in measures specifically to the introduction of the mandatory reporting duty would be fundamentally challenging, if not impossible. The duty forms mandatory reporting duty of a wider ambition for a whole system approach to securing greater priority and focus across society on protecting children from sexual abuse so changes around the duty would not be happening in isolation.
24. Given the issues around attribution outlined above it is recommended that the scope of evaluation activity be focussed on a process evaluation with further thought given to monitoring requirements.

9. Minimising administrative and compliance costs for preferred option

25. The requirement on this cohort to report abuse, and therefore associated costs, are not new. All organisations and agencies which have functions relating to children are already subject to statutory guidance¹² which stipulates that individuals should report known or suspected CSA, and that they should receive training to enable them to do so. The burden of familiarisation will therefore be minimal. For individuals in settings not governed by statutory guidance, for example out of school settings, consideration will need to be given to the scope of training or awareness raising required.
26. In designing the mandatory reporting duty, the parameters have been restricted to direct disclosures and witnessed incidents of abuse only to ensure that a high volume of vague or marginal suspicions are not captured.
27. A provision has also been included that a reporter is not required to report an incident where it is known that it has already been, or will imminently be, reported to the appropriate authority. This eliminates the need for duplicative notifications to be made in a setting where multiple reporters are made aware of an incident at the same time. It also preserves the established role of designated safeguarding leads, who can make reports on behalf of less experienced colleagues.

10. Main assumptions / sensitivities and economic / analytical risks

Analytical risks

28. Sensitivities of the analysis are linked to an absence of data; both on the impact of the mandatory reporting duty on reporting rates, and the consequent effect of this on the criminal justice and children's social care systems. The uncertainty around the volumes is reflected in the wide range of costs estimated in the appraisal of these options and the use of indicative scenario testing to assess the impact on social services. If the estimated number of offences falls outside the current estimated ranges, this would have a significant impact on costs.

Economic risks

29. There is limited evidence available on the effect of mandatory reporting in general in the UK, particularly with regards to increase in referrals to social services and the ensuing effect on the criminal justice system. The analysis is based on a range of assumptions of varying quality with the uncertainty reflected in the wide cost range. However, there is a risk that the analysis may under, or overestimate costs associated with the introduction of the new offence.

Declaration

¹² Working Together to Safeguard Children 2023:
https://assets.publishing.service.gov.uk/media/65803fe31c0c2a000d18cf40/Working_together_to_safeguard_children_2023_-_statutory_guidance.pdf

Department:

Home Office

Contact details for enquiries:

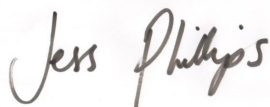
CrimeandPolicingBillTeam@homeoffice.gov.uk

Minister responsible:

Jess Phillips MP, Minister for Safeguarding & VAWG

I have read the Impact Assessment and I am satisfied that, given the available evidence, it represents a reasonable view of the likely costs, benefits and impact of the leading options.

Signed:

A handwritten signature in dark ink, reading 'Jess Phillips' in a cursive style.

Jess Phillips MP
Minister for Safeguarding

Date:

23/06/2025

Summary: Analysis and evidence

Price base year

2025/26

PV base year

2025/26

This table may be reformatted provided the side-by-side comparison of options is retained		Option 0. Business as usual (baseline)	Option 1. Implement a mandatory reporting duty for child sexual abuse.
Costs (£m)	Low	NA – no change in relation to baseline	£25 million
	High	NA – no change in relation to baseline	£137 million
	Best	NA – no change in relation to baseline	£77 million
(Distinguish between setup and ongoing costs, as well as private/public costs)			Setup costs include familiarisation costs and prison setup costs. Familiarisation costs fall to the public sector and private sector. Prison setup costs fall to the public sector. All other costs are ongoing and fall to the public sector.
Benefits (£m)	Low	-	-
	High	-	-
	Best	-	-
(Distinguish between setup and ongoing benefits, as well as private/public benefits)			None of the benefits of this policy have been monetised.
Net present social value (£m)	Low	NA – no change in relation to baseline	-£25 million
	High	NA – no change in relation to baseline	-£137 million
	Best	NA – no change in relation to baseline	-£77 million

This table may be reformatted provided the side-by-side comparison of options is retained	Option 0. Business as usual (baseline)	Option 1. Implement a mandatory reporting duty for child sexual abuse.
Public sector financial costs (with brief description, including ranges)	NA – no change in relation to baseline	<p>Public sector financial costs are estimated to range between £25 million and £135 million.</p> <p>Setup Costs</p> <ul style="list-style-type: none"> - Familiarisation (arises from public sector professions reading mandatory reporting guidance): £0 million (low), £1 million (central), £7 million (high). - Prison setup (arises from additional prison place demand): £4 million (low), £13 million (central), £23 million (high). <p>Ongoing Costs</p> <ul style="list-style-type: none"> - Police (arises from increase in reporting of CSA and obstruction offence): £0 million (low, central, and high) - Court (arises from additional offenders progressing through the criminal justice system): £0 million (low), £1 million (central), £2 million (high) - Legal aid (arises from additional claims to the legal aid agency): £1 million (low), £2 million (central), £2 million (high). - Prosecution (arises from additional offenders progressing through the criminal justice system): £0 million (low, central, and high). - Prison (arises from maintenance of additional prison place volumes): £3 million (low), £9 million (central), £15 million (high).
Significant un-quantified benefits and costs (description, with scale where possible)	NA – no change in relation to baseline	<p>Un-quantified benefits</p> <ul style="list-style-type: none"> - Reduction in offending. - Preventing physical and emotional harm experienced by victims of CSA. - Increased feelings of reassurance in being believed. - Greater clarity around reporting.

Key risks (and risk costs, and optimism bias, where relevant)	NA – no change in relation to baseline	<p>Risks around an absence of data from which to estimate potential increases in reporting and consequent impacts on professions subject to the mandatory reporting duty.</p> <p>Variation in assumptions around those risks are tested in low, central and high scenarios – driving the range seen in overall NPSV estimates</p>
Results of sensitivity analysis	NA – no change in relation to baseline	<p>Scenario analysis has been undertaken to estimate the potential cost of increased burden on social care and local authorities from CSA social services referrals and children in care.</p> <p>There is a risk that this may over or underestimate the impact. As such they are not included in the overall NSPV calculations.</p> <p>Assumptions</p> <ul style="list-style-type: none"> - Increase in volume of referrals to social services scenarios: 770 (low), 1,500 (central), 2,300 (high). - Increase in volume of Looked After Children scenarios: 0 (low), 90 (central), 550 (high). <p>Costs</p> <ul style="list-style-type: none"> - Increase in CSA referrals to social services: £5 million (low), £15 million (central), £32 million (high). - Ongoing costs for increase in children in care: £0 million (low), £78 million (central), £469 million (high). <p>Break-even analysis</p> <ul style="list-style-type: none"> - 255 (low), 775 (central), and 1,400 (high) CSA offences would need to be prevented over a 10-year period to offset monetised costs. - The high estimate represents 1.4 per cent of CSA crimes committed last year.

Evidence base

A: Strategic objective and overview

1. As part of its mission to halve violence against women and girls within the next decade, the government will introduce a mandatory reporting of CSA in England.
2. On 6 January 2025 the Home Secretary announced in a statement, "Tackling child sexual abuse":¹³

"I can confirm that we will make it mandatory to report abuse and we will put the measures in the Crime and Policing Bill that will be put before Parliament this spring. Making it an offence with professional and criminal sanctions to fail to report or cover up CSA. The protection of institutions can never be put before the protection of children. Madame Deputy Speaker, this is something I first called for in response to the reports and failings in Rotherham 10 years ago. Something that the Prime Minister first called for 12 years ago, based on his experience as Director for Public Prosecutions. The case was clear then, but we have lost a decade and we need to get on with it now. No further delay."

3. CSA is under reported and under identified, as evidenced by the large disparity between self-reported experiences of CSA and police recorded crime. The Crime Survey for England and Wales estimates that 7.5 per cent of adults experienced sexual abuse before age 16, equivalent to an estimated 3.1 million adults.¹⁴ Yet, police recorded crime, which has been rapidly increasing since 2013, indicates just over 100,000 crimes recorded (101,341 for the year to June 2024).
4. Many victims of CSA do not report their experiences, either at the time, or later in life.¹⁵ Common reasons for not disclosing during childhood include not feeling they would be believed, or believing that nothing would be done about it.¹⁶ In 2015 the IICSA was established to investigate the extent to which state and non-state institutions across England and Wales have failed in their duty of care to protect and safeguard children from sexual exploitation and abuse. It documented unacceptable cases of organisations and institutions failing to protect those in their care from CSA.
5. In its final report (October 2022)¹⁷ the IICSA recommended that government introduce a mandatory duty for certain individuals to report cases of CSA. Describing existing reporting arrangements as 'confusing, unfocussed and ineffective', the IICSA noted that the absence of any mandatory reporting legislation or regulations made England an outlier in terms of comparable international jurisdictions, which include most countries in Europe and parts of the US, Canada and Australia.

¹³ <https://www.gov.uk/government/speeches/tackling-child-sexual-abuse>

¹⁴ Crime Survey for England and Wales (2019) <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/articles/childsexualabuseinenglandandwales/yearendingmarch2019>

¹⁵ For example: IICSA's Truth Project (2022) found that 67% of victims did not tell anyone about the abuse at the time <https://www.iicsa.org.uk/document/truth-project-dashboard-final-2022>. The Crime Survey for England and Wales (ONS, 2020) found that around one in four adults (24%) who experienced rape or assault by penetration, including attempts, before the age of 16 years told someone about the abuse at the time.

¹⁶ Crime Survey for England and Wales (2019) <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/articles/childsexualabuseinenglandandwales/yearendingmarch2019>

¹⁷ The Report of the Independent Inquiry into Child Sexual Abuse: <https://www.iicsa.org.uk/reports-recommendations/publications/inquiry/final-report.html>

6. In January 2025, the government announced it would seek to introduce the mandatory reporting duty as part of the Crime and Policing Bill.
7. The strategic objective is for reforms to fundamentally change the way institutions identify and report CSA. This will be achieved by legislating to introduce a mandatory reporting duty, ensuring relevant individuals are aware of their responsibilities, and confirming that procedures are being followed as required after commencement of the measure. The duty is part of a whole-system approach to securing greater priority and focus across society on protecting children from sexual abuse.

Background

8. In 2015, the government established the IICSA to investigate the extent to which state and non-state institutions across England and Wales have failed in their duty of care to protect and safeguard children from sexual exploitation and abuse. Across seven years of investigation, the IICSA considered over two million pages of evidence and gathered more than 6,000 individual stories and testimonies from victims and survivors. The IICSA documented unacceptable cases of organisations and institutions failing to protect those in their care from CSA.
9. In April 2023, following publication of IICSA's final report the then government a call for evidence¹⁸ seeking views on how implementing a duty to report CSA would impact children, organisations, and affected workforces and volunteers; as well as gather views on how different aspects of the duty could be implemented. A further consultation with government response (November 2024)¹⁹ sought to refine options to develop an effective operating model for a reporting duty.
10. In January 2025, the government announced that it would legislate for a mandatory reporting duty in the Crime and Policing Bill, with a new criminal offence of preventing or deterring a person from complying with their reporting duty to be introduced to discourage the cover-up of abuse.

Groups affected

11. The mandatory reporting duty will apply to individuals in England undertaking regulated activity in relation to children under the Safeguarding and Vulnerable Groups Act 2006 (such as teachers or certain healthcare professionals), and other relevant activities specified in the Crime and Policing Bill.
12. The definition of 'regulated activity' with children in England is subject to a range of criteria (what the individual does and how often they do it, as well as where they do it). In some cases, whether the role is supervised must also be considered, though this factor is subject to amendment in the Crime and Policing Bill. Similarly, positions of trust (which form the basis of many of the additional relevant activities) are based on specific role definitions as well as the regularity with which they are carried out. Quantification of either group is challenging, and robust data is not available in areas such as out of school settings, this is flagged in the risks section with an indication of the potential size of the cohort. A range of workforces have been used as a proxy in

¹⁸ Mandatory reporting of child sexual abuse: call for evidence: <https://www.gov.uk/government/consultations/mandatory-reporting-of-child-sexual-abuse/mandatory-reporting-of-child-sexual-abuse-call-for-evidence>

¹⁹ Mandatory reporting of child sexual abuse: consultation: <https://www.gov.uk/government/consultations/child-sexual-abuse-mandatory-reporting>

this assessment but is likely to represent an underestimate of the volume who could be impacted by the duty.

13. The duty will provide any child or young person under the age of 18 years with assurance that any report they make relating to CSA will be reported to an appropriate investigating authority.

Consultation

Within government

14. The Home Office worked closely with a range of departments to develop the government's response to the IICSA. The departments most significantly involved in the development of the mandatory reporting proposals include: the Department for Education (DfE), the Department of Health and Social Care (DHSC), the Department for Culture, Media and Sport (DCMS), the Ministry of Justice (MoJ) and the Crown Prosecution Service (CPS).

Public consultation

15. In developing its mandatory reporting recommendation, the IICSA consulted with a wide range of stakeholders. A full list of core participants to the IICSA can be found online.²⁰
16. The Home Office published a call for evidence²¹ which ran between 22 May and 14 August 2023. This sought views on how a duty to report CSA might affect children, organisations, workplaces and volunteers.
17. Following the call for evidence a public consultation²² was launched to set out proposals for creating a mandatory reporting duty and to test a number of undecided policy questions. The consultation ran from the 2 to 30 November 2023.
18. The call for evidence and the consultation were public and particularly sought views from: police officers; local authorities (including children's social care workers); NHS England; Directors of Public Health and Integrated Care Boards; inspectorates and regulators; education settings and workforce (including Early Years and Further Education); children's activity settings and workforces (for example, children's sports, drama, arts, and music clubs); civil society and youth organisations (charities, voluntary, community and social enterprises); academics and research institutions (including What Works Centres; and various professional organisations and representative bodies (for example, the Royal College of Paediatrics and Child Health, the BMA etc.).

B. Problem under consideration, with business as usual, and rationale for intervention

19. There is strong evidence that, "child sexual abuse is associated with an increased risk of adverse outcomes in many areas of a person's life. This can include physical,

²⁰ A full list of core participants to the IICSA: <https://webarchive.nationalarchives.gov.uk/ukgwa/20221215035522/https://www.iicsa.org.uk/key-documents/797/view/list-core-participants-august-2022.pdf>

²¹ Mandatory reporting of child sexual abuse: call for evidence - GOV.UK: <https://www.gov.uk/government/consultations/mandatory-reporting-of-child-sexual-abuse/mandatory-reporting-of-child-sexual-abuse-call-for-evidence>

²² Mandatory reporting of child sexual abuse: consultation: <https://www.gov.uk/government/consultations/child-sexual-abuse-mandatory-reporting>

emotional, and mental wellbeing, relationships, socioeconomic outcomes, and vulnerability to revictimisation”.²³

20. CSA also has an impact on society and the economy more widely, including pressure on the criminal justice system, healthcare, and social services. A Home Office report (2019)²⁴ estimated the financial and non-financial (monetised) cost relating to all victims who continued to experience contact sexual abuse, or who began to experience contact sexual abuse, in England and Wales to be at least £10 billion. This includes the costs of this cohort being victimised in previous and future years, in addition to lifetime consequences as a result of experiencing CSA.
21. Across seven years of investigation, IICSA heard the important testimonies and lived experience of over 7,300 victims and survivors as well as considering the government’s 2016 consultation on mandatory reporting of abuse and neglect.²⁵ The evidence it considered, which ranged from historical to contemporary accounts, demonstrated that when abuse was disclosed individuals and institutions often thought children were lying. In some cases, reputational concerns were prioritised over the safety of children, despite allegations or actual knowledge of sexually abusive behaviour. In others, a culture of indifference led to a succession of missed opportunities to intervene in the life of a vulnerable child. Some victims testified to being mocked and bullied by safeguarding professionals when they directly disclosed details about the sexual abuse they suffered. Many more set out that inadequate and negative responses to their disclosures meant they never wanted to talk about their experiences again.
22. There is a persistent problem with underreporting of CSA across all sectors of society which the government is committed to addressing. In 2015, the Children’s Commissioner reported that just one in eight children who are sexually abused are identified by professionals, noting that this may be because professionals do not have a good enough understanding of the signs of CSA and lack the confidence and skills to talk about it²⁶. Similarly, there are many reasons that a victim or survivor of CSA may choose not to disclose what happened to them; including fear, embarrassment and concern that they would not be believed.
23. The IICSA final report explains the rationale for the introduction of a mandatory reporting duty in detail, highlighting the above examples, and the many instances of professional failures which nevertheless did not break laws. The report states “the legal requirements to report abuse differ between England and Wales. Neither system is an adequate model for ensuring that reports of CSA are made to the agencies that should receive them”. The report further states “although there are presently a range of non-statutory measures that aim to encourage individuals and institutions to report CSA, there is a marked absence of a cohesive set of laws and procedures in England and Wales that require individuals working with children to report CSA. Children have

²³ Tackling Child Sexual Abuse Strategy 2021 (publishing.service.gov.uk): https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/973236/Tackling_Child_Sexual_Abuse_Strategy_2021.pdf

²⁴ The economic and social cost of contact child sexual abuse - GOV.UK: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse>

²⁵ Reporting and acting on child abuse and neglect: <https://www.gov.uk/government/consultations/reporting-and-acting-on-child-abuse-and-neglect>

²⁶ Protecting children from harm | Children's Commissioner for England (childrenscommissioner.gov.uk): <https://www.childrenscommissioner.gov.uk/resource/protecting-children-from-harm/>

suffered as a result". This is why a regulatory option was considered the most viable way forward and why non-regulatory options were discounted.

24. The IICSA final report draws on international evidence, highlighting a variety of countries where legislation has been introduced that places specific people, or members of the public, under a statutory obligation to report child abuse or neglect to a statutory agency. According to IICSA "this includes the majority of countries in Europe and some parts of the US, Canada and Australia". While the detail varies between countries, there are common features. These include designated mandatory reporters the law applies to; specified agencies reports should be made to; and sanctions for failure to report. All feature but vary in what reporters are required to report, but commonly covering various forms of child abuse, including CSA; and the level of awareness mandatory reporters need to have before being required to report.
25. To prevent CSA from happening in the first place, and to support more disclosures from victims and survivors, the government must play a central role in challenging the silence around CSA. Without a coordinated approach to reporting that can only be arranged by the government then reporting issues will continue to exist

C: Policy objective

26. The main objective of the mandatory reporting duty is to ensure the child protection system works as effectively as possible to keep children safe from sexual abuse. Where such abuse does occur, the aim is to ensure that it is identified as soon as possible and that the right action is taken to protect the child or children involved and prevent further harm from occurring.
27. This will be achieved by legislating to introduce a mandatory reporting duty, ensuring relevant individuals are aware of their responsibilities, and confirming that procedures are being followed as required after commencement of the measure across a range of practitioners.
28. The effect of the duty may be seen in an increased number of referrals to police or social services over time. Victims and survivors of CSA should have increased confidence that reports to a trusted adult will be believed, and appropriate action will be taken. In turn this should help prevent CSA from happening or continuing to happen and the duty itself will increase public knowledge and awareness of CSA.
30. An associated benefit should be an improvement in self-reported confidence and ability of child-facing workforces to identify and address concerns around CSA, wherever they are presented.
31. However, the mandatory reporting duty is part of a whole-system approach to securing greater priority and focus across society on protecting children from sexual abuse and is not happening in isolation. Furthermore, attribution of changes specifically to the introduction of the duty is fundamentally challenging.
32. Success indicators will likely focus on whether the duty has been effectively implemented across a range of organisation with limited to no unintended consequences. The volume of referrals made as a result of the duty may be a key indicator but establishing a baseline expectation of what would be considered a successful outcome would need to be established alongside mechanisms to routinely collect these data (which is not currently common practice). Any indicators are subject to further discussion and agreement across government.

D: Description of options considered

33. The case for introducing a mandatory reporting duty was set out in the final report of the IICSA.²⁷ IICSA concluded that international evidence demonstrates mandatory reporting laws can significantly improve statutory services' ability to target help and support to victims of CSA, with international evidence supporting the view that mandatory reporting laws should be introduced in England and Wales to enable police and local authorities to better identify children in need of protection.
34. The report also sets out the argument from some that mandatory reporting laws are not needed on the basis that referral rate for child abuse and neglect in England and Wales are already comparable or higher than in jurisdictions that have mandatory reporting. Evidence from the Inquiry was cited, stating that "there is no evidence in modern times... of professionals routinely failing to report concerns about child sexual abuse", however, it also cites repeated examples of under reporting by adults. The Inquiry highlights that "the proportion of referrals to children's services which result in them identifying factors of CSA or child sexual exploitation in particular – as opposed to rates of referral of child abuse or neglect in general – is relatively small". Since the publication of the Inquiry's final report, the CSA Centre has highlighted further decline in the number of child protection assessments where CSA or child sexual exploitation are a factor, reinforcing this.
35. The IICSA report concludes that, "although there are presently a range of non-statutory measures that aim to encourage individuals and institutions to report CSA, there is a marked absence of a cohesive set of laws and procedures in England and Wales that require individuals working with children to report CSA. Children have suffered as a result." This is why a regulatory option was considered the most viable way forward, and why non-regulatory options have been discounted.
36. Internationally, mandatory reporting has led to an increase in referrals of child abuse to authorities, and in the number of children identified as being in need of protection from CSA. Examples of the impact of such legislation taken from the IICSA report²⁸ include
 - "In 1993, the Australian State of Victoria introduced mandatory reporting for incidents of suspected child sexual abuse and physical abuse. At the time of enactment, doctors, nurses and the police were subject to the duty, and in 1994 it was broadened to include teachers. Analysis of subsequent trends in reporting of child sexual abuse found that between 1993 and 2012 there was a six-fold increase in the rate of children identified as in need of protection."
 - "In 2009, the State of Western Australia introduced legislation giving doctors, nurses, midwives, teachers, the police and boarding supervisors a statutory duty to report any reasonable belief of child sexual abuse. Analysis of reporting trends in the three years prior and the four years following enactment found that, on average, following the introduction of mandatory reporting the number of children identified as in need of protection from sexual abuse doubled. This

²⁷ IICSA (2022), The Report of the Independent Inquiry into Child Sexual Abuse. Available here: https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

²⁸ IICSA (2022), The Report of the Independent Inquiry into Child Sexual Abuse. Available here: https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

means that the law enabled children's services to provide help to more of those children who needed it. "

- "Similar long-term improvements have been observed in Canada in the identification of children who were in need of protection and received support, as a result of mandatory reporting. One study examined the contact that individuals who were sexually abused as children had with child protection services both before and after the introduction of mandatory reporting. The study found that those born after mandatory reporting was enacted in their province (1965 onwards) were three times more likely to have had contact with child protection services than those born before or in the same year as the legislation's enactment."

37. The IICSA gave detailed consideration of the features common to reporting models across comparable international jurisdictions and explained its appraisal of potential features in respect of:

- What should be reported;
- Who should be required to report;
- To whom reports should be made; and,
- Appropriate sanctions for failure to report under the duty.

38. Following this the government considered the IICSA recommendation alongside the outcomes of previous public consultations²⁹ which has led to a tighter focus in the areas summarised in Table 1.

Table 1: Development areas for the mandatory reporting duty

Issue	Amendment
The duty could criminalise well-meaning safeguarding professionals for honest mistakes; and discourage participation in volunteering with children. It does not adequately address 'organisational' responsibility for cover-ups and reporting culture.	Focus will be on DBS/regulatory referrals for volunteers etc., working with children; criminal liability is targeted at those seeking to prevent reporting.
A requirement to report 'signs and indicators' of abuse could lead to systems being overwhelmed by excessively cautious referrals (for example, in the case of a child demonstrating withdrawn behaviour).	Kept the scope of the duty to direct disclosures and witnessed incidents of abuse, removing the IICSA's suggestion that indicators or suspicions of abuse should fall under the legal duty.

²⁹ Mandatory reporting of child sexual abuse: call for evidence:
<https://www.gov.uk/government/consultations/mandatory-reporting-of-child-sexual-abuse/mandatory-reporting-of-child-sexual-abuse-call-for-evidence>

Issue	Amendment
The duty will apply to a mixed economy of settings, with some considered to be at a very basic state of preparedness.	Committed to a necessary time period for implementation and to evaluate the impact of the new duty on outcomes for children and relevant settings.
The duty must not be introduced in a way that confuses or interferes with existing reporting structures (in the case of charities, sports, education and healthcare often routed through a named safeguarding specialist).	Clarified that a report does not need to be made if another mandated reporter is known to have made a report or will make one in the near future, preserving the role and existing process of designated safeguarding leads.
Introducing the duty could lead to the closure of, or significant disruption to, services for children and young people where confidentiality is essential to delivery.	Provided for a mechanism which can disapply the duty for disclosures made in very exceptional circumstances (for example, confidential helplines where the loss of confidentiality would fatally undermine the service model).
A mandatory duty to report disclosures of CSA could disadvantage children who cannot speak with relevant adults for a number of reasons.	Ensure the definition of 'disclosure' does not exclude non-verbal children, those with special educational needs or those experiencing language barriers from the duty.
Requiring reporters to refer all confessions from perpetrators could unintentionally capture sensitive discussions with young people seeking support for their own behaviour, undermining prevention efforts.	Provided that 'confessions' from perpetrators only engage the duty if that person is over 18 years old, to avoid disincentivising young people from accessing support for harmful sexual behaviour.
A mental health professional may be required to report confessions or disclosures of CSA made by a patient in the absence of mental capacity.	Designed a 'reasonable person' test into the legislation to ensure health professionals are not required to report mentally ill patients who disclose false memories or delusions.
There may be situations where the act of making a report could pose a direct risk to the children involved (for example, a service user threatens to harm themselves upon a report being made without their consent).	Included a provision setting out that in such situations a reporter may delay their report for up to seven days to manage that risk (for example, until a mental health crisis has de-escalated).

39. This final impact assessment includes a comparison of the 'Do nothing' approach and the preferred option, which was developed and revised post the IICSA recommendation following extensive public consultation and cross government negotiation.
40. **Option 0: 'Do nothing'.** For professionals and volunteers to follow existing statutory guidance on reporting abuse. As the government has accepted the IICSA's recommendation to introduce a mandatory reporting duty in England, this option has been ruled out.
41. **Option 1: Implement a mandatory reporting duty for child sexual abuse.** The government's preferred option: to introduce a mandatory duty for certain individuals in England to report CSA, and a new criminal offence for anyone found obstructing a reporter from fulfilling this mandatory duty.
42. The duty will be implemented via primary legislation in the Crime and Policing Bill. It will commence no earlier than 12 months after the Bill receives Royal Assent. During this time, the government will work with affected sectors, including regulators and standard-setting bodies, to ensure preparedness for implementation.
43. The mandatory reporting duty will apply to all individuals in England undertaking regulated activity in relation to children under the Safeguarding and Vulnerable Groups Act 2006, and certain other relevant activities specified in the Crime and Policing Bill. Child protection concerns identified through reports made under the duty will be investigated by the police or local authority children's social care as appropriate.

E: NPSV: monetised and non-monetised costs and benefits of each shortlist option (including administrative burden)

43. The main assumptions and data sources used in this impact assessment are listed in section L, with more detail on the cost and benefit assumptions given in the relevant sections. The net present social value (NPSV) is estimated over ten years using a 3.5 per cent discount rate, in line with HM Treasury Green Book guidance.³⁰ The appraisal starts in the financial year 2025/26, with costs also presented in this year.
44. The modelling compares the change in reporting of CSA following the intervention and how these changes filter down through the criminal justice and care systems. Due to limited data, assumptions have been made to estimate the current effect of the intervention on reporting rates of CSA, referrals to social services and children in care. Over the past 10 years, reporting rates for CSA to the police have increased. The base counterfactual volume of reporting is based on the average reporting rate over the past five years. However, these rates may over or underestimate the actual rate.

Effect on the criminal justice system

Current reporting of CSA

45. Police Recorded Crime (PRC) data is used to estimate current reporting of CSA to the police. Within PRC a subset of offence codes is used to identify CSA where it can be most certain that the victim was a child. This will underestimate some instances of CSA where the offence code itself does not denote the age of the victim. These codes are detailed in the annex 2.

³⁰ <https://www.gov.uk/government/collections/the-green-book-and-accompanying-guidance-and-documents>

46. For the year ending March 2024 approximately 102,000 CSA offences were reported for England and Wales. To estimate the current effects for 2025/26 historical data has been used to estimate the baseline reporting rates incorporating upwards trends seen over the past five years.³¹ For the year ending March 2019, PRC for CSA increased by approximately 2.6 per cent on the previous year, forming the basis of the low estimate. Between March 2021 and the year ending March 2024, PRC for CSA has increased on average by approximately 3.7 per cent per year, this forms the high estimate for compound growth. The central estimate takes the midpoint between the high and low estimate, approximately 3.2 per cent. This gives volumes for England and Wales ranging between 107,000 to 109,000 in 2025/26, with a central estimate of 108,000.
47. To estimate volume figures for England these figures have been adjusted by the relevant population proportions (95%) resulting in a baseline range of CSA offences of 101,000 to 104,000, with a central estimate of 102,000.³²

Impact on the police from the new duty

48. It is assumed that there will be an increase in reporting to police as a result of the duty, based on international evidence cited in the IICSA report and in the options consideration section of this impact assessment. This increase will be over and above the baseline rate which accounts for a general increase in PRC seen over recent years. This assumption is based on an increased awareness of the duty as a result of publicity leading to an increase in precautionary reporting around 'direct disclosures'. It's expected that this increase will be relatively small because there is already an existing statutory duty for safeguarding professionals to report CSA, the new duty turns this into a mandatory reporting duty. For those not currently subject to the duty it is assumed the vast majority would report to an appropriate authority in the event of a direct disclosure or witnessed event. The duty also allows for reporting to the police or social services. Some professionals may feel more comfortable reporting to social services, this is estimated later.
49. It is assumed that the increase in reporting will lead to an increase in police recorded crime from 0.1 per cent to 0.5 per cent, with a central estimate of 0.3 per cent. The lack of comparable conditions in other jurisdictions that have introduced mandatory reporting and the variations in scope of international duties for example, including all child abuse and not just CSA, means we cannot use this to construct a comparable forecast for the increase in referrals. The assumption has been informed through discussion with Home Office analysts and policy colleagues. These estimates are presented in Table 2.

³¹ ONS (2024), Crime in England and Wales: Appendix tables. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/crimeinenglandandwalesappendix tables>

³² Figures have been rounded.

Table 2: Low, central and high estimates of the volume of the new CSA offences reported to the police following intervention.

England only	Low	Central	High
Estimated volume of CSA reports 2025/26	101,000	102,000	104,000
Estimated percentage increase in reports of CSA to the Police	0.1	0.3	0.5
Estimated additional CSA offences reported to the police	100	310	520

Source: Home Office internal estimates. Data used to calculate these estimates can be found in the footnotes.^{33 34}

Impact on the criminal justice system from new duty

50. The government has made clear its determination to increase reporting and charge rates for child sexual abuse and violence against women and girls, but for the purposes of this impact assessment, the Home Office have had to rely on current reporting and charge rates. As outlined in Table 2, it is assumed that there will be an increase in reporting of CSA of between 100 and 520 cases with a central scenario of 310 additional cases recorded by the police. To understand the effect that an increase in reporting will have on the criminal justice system, MoJ criminal justice statistics have been used to inform projections based on the average number of cases proceeded against, the average proportion of cases heard in Crown and Magistrates Courts and on the average proportion of cases resulting in immediate custodial sentencing for CSA offences.³⁵
51. Using aggregate offence level data, it is assumed that 8 per cent³⁶ of police recorded crimes are charged and then proceeded against in either Magistrates or Crown Court. Of those, 37 per cent of cases are tried in Magistrates Courts and 61 per cent in Crown Court.³⁷ It is assumed that of the cases tried in Magistrates Courts 4 per cent result in an immediate custodial sentence and of those tried in Crown Court, 48 per cent result in an immediate custodial sentence.
52. In addition to immediate custodial sentences, community and suspended sentence outcomes have been estimated. Community sentences and suspended sentences result from 93 per cent of Magistrates Court trials and 51 per cent of Crown Court trials. It is estimated that 20 to 25 per cent of community and suspended sentences are breached,³⁸ after which a custodial sentence is served.

³³ ONS (2024), Crime in England and Wales: Appendix tables. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/crimeinenglandandwalesappendixtables>

³⁴ ONS (2022). Population estimates for the UK, England, Wales, Scotland and Northern Ireland: mid-2021. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/latest>

³⁵ It is not possible to individually track cases through the criminal justice system as time periods vary for cases, but the MoJ quarterly statistics provide a good basis to estimate forward in the absence of direct data.

³⁶ Ministry of Justice (2023), criminal justice system statistics quarterly: December 2023. Available here: <https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-december-2023>

³⁷ The remaining two per cent are tried in Magistrates court but discharged, withdrawn or charge dismissed.

³⁸ This assumption follows internal guidance provided by Ministry of Justice.

53. The estimates presented in Table 3 represent annual steady-state volumes. A time lag of three years is included in subsequent costs to account for the time lag between an offence being committed and sentencing.³⁹

Table 3: Low, central and high estimates of the volume of new CSA offences progressing through the criminal justice system after intervention

Volume of CSA in the CJS, England only	Low	Central	High
Estimates of new CSA offences reported to the police in 2025/26	110	310	520
Estimated percentage of reported offences proceeded against	8	8	8
Estimated volume of offences proceeded against	8	25	42
Percentage of offences tried in Magistrates Court	37	37	37
Percentage of offences tried in Magistrates Court but discontinued	2	2	2
Estimated volume of offences tried in Magistrates Court	3	9	15
Percentage given immediate custodial sentences in Magistrates Court	4	4	4
Percentage given community sentences or suspended sentences in Magistrates Court	93	93	93
Percentage of community sentences or suspended sentences breached	20	22.5	25
Estimated volume of offences given custodial sentences in Magistrates Court	1	2	4
Percentage of offences tried in Crown Court	61	61	61
Estimated volume of offences tried in Crown Court	5	15	26
Percentage of offences given custodial sentences in Crown Court	48	48	48
Percentage given community sentences or suspended sentences in Crown Court	51	51	51
Percentage of community sentences or suspended sentences breached	20	22.5	25
Estimated volume of offences given a custodial sentence in Crown Court	3	9	15
Total Volume of offences given an immediate custodial sentence (Mags and Crown)	4	11	20

Source: Home Office estimates, 2025. Data used to calculate these estimates can be found in the footnotes^{27 to 32}

³⁶ **Error! Bookmark not defined.** ³⁶

Impact of a new obstruction sanction

Impact on the police

54. The duty includes a new criminal sanction for deliberately obstructing a reporter from fulfilling their mandatory duty. To estimate the potential impact of introducing this new

³⁹ Based on internal Home Office documents. It is estimated for year to September 2023 Contact child sexual abuse offences in England and Wales on average (median) took 1,001 days from offence to completion in the Crown Court, whilst Indecent and Prohibited Images of Children (IIOC) offences took 840 days.

offence proxies for similar offences were identified in consultation with MoJ colleagues, Home Office policy colleagues and analysts. A longlist of proxies was initially identified (see annex 3) which was narrowed down by assessing each offence against a variety of characteristics (including the scope of the offence, the context in which the offence occurs and the average custodial sentence) and then comparing characteristics to the new offence.

55. A shortlist of proxies was agreed to give a range of average custodial sentence lengths. These were:

- **Failure to disclose, obstruction or false or misleading information** (Offence code 95 from the Fraud Act 2006⁴⁰): It is an offence to commit fraud by failing to disclose information to another person where there is a legal duty to do so.
- **Intimidating or intending to intimidate a witness** (Offence code 07904 from the Criminal Justice and Public Order Act 1994⁴¹): Intimidating or attempting to intimidate a witness.
- **Proceeds of Crime Act 2002**⁴² (Offence code 03804): Failure to disclose when knowing, suspecting or having reasonable grounds for knowing/suspecting another person is engaged in money laundering in a regulated sector.

56. Police recorded crime data on the number of charges for each of the proxy offences was gathered.⁴³ Where PRC data was unavailable, Home Office outcomes data for the proportion of offences charged⁴⁴ was combined with MoJ outcomes data⁴⁵ to estimate volume of crimes reported. To ascertain a likely proportion of CSA reported offences from the duty which may have a corresponding obstruction offence the proportion of the proxy offences to their wider offence grouping was calculated for example, the number of perverting the course of justice offences that involved an element of witness intimidation, Table 4.

⁴⁰ UK Public General Acts, 2006. Fraud Act 2006. Available from:
<https://www.legislation.gov.uk/ukpga/2006/35/contents>

⁴¹ UK Public General Acts, 1994. Criminal justice and Public Order Act 1994. Available from:
<https://www.legislation.gov.uk/ukpga/1994/33/contents>

⁴² UK Public General Acts, 2002. Proceeds of Crime Act 2002. Available from:
<https://www.legislation.gov.uk/ukpga/2002/29/contents>

⁴³ Crime in England and Wales: Appendix tables, ONS, March 2024. Available from:
<https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/crimeinenglandandwalesappendixtables>

⁴⁴ It is estimated that on average 12 percent for Miscellaneous Crimes against Society are charged see:
<https://www.gov.uk/government/statistics/crime-outcomes-in-england-and-wales-2022-to-2023>. Data used from 2015/16 to 2021/22.

⁴⁵ Ministry of Justice, Criminal Justice System statistics quarterly: June 2024. Available from:
<https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-june-2024>

Table 4: Average volume of crimes and proportion of offences reported to the police for proxy offences

Parent offence category	Proxy offence	Average volume of crimes reported to police 2012/13 to 2023/24	Proportion of parent category that are proxy offences
Miscellaneous crimes against society	Failure to disclose, obstruction or false or misleading information	297	0.3%
Perverting the course of justice	Intimidating or intending to intimidate a witness	61	1.0%
Money laundering crimes	Proceeds of Crime Act 2002	17	0.7%

Source: Home Office internal analysis, 2025.

Impact on the criminal justice system – new sanction

57. The proportions of proxy offences for the low central and high scenarios from Table 4 (0.3 per cent, 0.7 per cent and 1 per cent) are combined with the estimated increase in CSA crimes recorded as a result of the mandatory reporting duty from Table 2 to project an increase in volume of cases through the courts as a result of the new sanction Tables 5a, 5b and 5c. These data are combined with MOJ data for the average number of cases proceeded against; the average proportion of cases heard in Crown; and Magistrates Courts; and the average proportion of cases resulting in an immediate custodial sentencing for the each of the three proxy offences on the short list.
58. The scenarios presented in Tables 5b and 5c represent annual steady-state volumes of a new obstruction sanction. A time lag of two years is included in subsequent costs to account for the time lag between an offence being committed and sentencing.
59. The steady state prison impact of a new obstruction sanction is estimated to be between **0.00 and 0.10 prison places per year, with a central estimate of 0.05.**

Table 5a: Estimated volume of new obstruction offences proceeded against⁴⁶

Proxy	Failure to disclose	Witness Tampering	Proceeds of Crime
New CSA reports	100	310	520
Percentage of proxy offences that would be obstruction of a reporter (see Table 4)	0.3%	1.0%	0.7%
Estimated volume of obstruction offences	0.3	3.0	3.8
Percentage of offences charged ⁴⁷	12%	12%	12%
Volume of offences proceeded against⁴⁸	0.0	0.4	0.5

Source: Home Office internal analysis, 2025.

Table 5b: Estimated volume of new obstruction offences proceeded against at Magistrates court⁴⁹

Volume of offences proceeded against in both courts (Table 5a)	0.0	0.4	0.5
Percentage of offences tried in Magistrates Court	87%	47%	13%
Volume of cases tried in Magistrates Court	0.0	0.2	0.1
Percentage of offences sentenced in Magistrates Court	70%	31%	0%
Percentage given immediate custodial sentences Magistrates Court	20%	23%	0%
Percentage given community or suspended sentence Magistrates Court	3%	54%	0%
Percentage of community and suspended sentences breached	20%	22.5%	25%
Volume of cases receiving immediate custodial sentence	0.01	0.02	0.00
Average custodial sentence length (months)	1	3	0
Average custodial sentence served	50%	50%	50%
Number of new prison places required from Magistrate courts cases	0.00	0.00	0.00

Source: Home Office internal analysis, 2025.

⁴⁶ Ministry of Justice (2023), Criminal Justice System statistics quarterly: December 2023. Available here: <https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-december-2023>

⁴⁷ Crime outcomes in England and Wales 2019 to 2020, 2020 to 2021, 2021 to 2022, 2022 to 2023, and 2023 to 2024. Home Office. Available from: <https://www.gov.uk/government/statistics/crime-outcomes-in-england-and-wales-2023-to-2024> On average 12 per cent of reports to the police falling under the Miscellaneous Crimes category from which most of the proxy offences derived are charged. This charge rate has been applied to all proxies.

⁴⁸ Assumed that all offences charged are proceeded against which is likely to be an overestimation.

⁴⁹ Ministry of Justice (2023), Criminal Justice System statistics quarterly: December 2023. Available here: <https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-december-2023>

Table 5c: Estimated volume of new obstruction offences proceeded against at Crown court⁵⁰

Volume of offences proceeded against in both courts (Table 5a)	0.0	0.4	0.5
Percentage of offences tried in Crown Court	13%	53%	88%
Volume of cases tried in Crown Court	0.0	0.2	0.4
Percentage of offenders sentenced	57%	76%	86%
Percentage given immediate custodial sentences Crown Court	39%	74%	30%
Percentage given community or suspended sentence Crown Court	36%	27%	56%
Percentage of community and suspended sentences breached	20%	22.5%	25%
Volume of immediate custodial sentences	0.00	0.11	0.15
Average custodial sentence length (months)	17	10	17
Percentage of sentence served in Crown	50%	50%	50%
Number of new prison places required from Crown courts	0.00	0.05	0.10

Source: Home Office internal analysis, 2025.

Impact on Social Care and Local Authorities

60. Evidence indicates that the introduction of a duty may lead to an increase in referrals.^{51,52} However, its applicability to UK context is unknown as a safeguarding duty already exists for many, and the change makes reporting mandatory. There are also some individuals not covered by existing safeguarding guidance, such as in out of school settings, who would come under the duty. But there is no evidence on which to judge current reporting behaviour, nor how a change such as a duty may impact their reporting behaviour. Due to limitations in the evidence base it is not possible to estimate the exact nature of the increase. Instead, three indicative scenarios have been undertaken - low, central, and high - to understand the range of effects that the intervention might have.
61. The main assumption employed is about the percentage increase in referrals that will ensue as a result of the implementation of the duty. The percentage increases used for each scenario were based on consultation with government analysts alongside Home Office policy colleagues. In the absence of evidence around current levels of speculative reporting it has been assumed that there will be no additional increase in speculative contacts with social services and local authorities as the mandatory reporting duty is tightly defined. Training and familiarisation with the duty should mitigate this to an extent but it could represent an underestimate.

⁵⁰ Ministry of Justice (2023), *Criminal Justice System statistics quarterly: December 2023*. Available here: <https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-december-2023>

⁵¹ Impact of new mandatory reporting law on reporting and identification of child sexual abuse: A seven-year time trend analysis, Matthews and others, *Journal of Child Abuse and Neglect*. Article can be found here: <https://webarchive.nationalarchives.gov.uk/ukgwa/20221215003205/https://www.iicsa.org.uk/key-documents/29734/view/INQ006359.pdf>

⁵² The Report of the Independent Inquiry Child Sexual Abuse (2022). Available here: https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

Estimates of Current Referrals

62. The estimated total volume of referrals for CSA is based on the average volume of referrals identified as CSA at the end of assessment by social workers (2020 to 2024)⁵³ combined with the average percentage of referrals not taken forward. It is estimated that the average volume of referrals identified as CSA at the end of the assessment only represents 3 per cent of total referrals assessed.
63. To estimate total volumes, the average percentage of referrals that are not taken forward (37 per cent) for all abuse types is used.⁵⁴ Due to the absence of evidence, an assumption is made that the proportion of referrals not taken forward for CSA is the same as the overall proportion of referrals not taken forward. This is comprised of 'referrals which resulted in an assessment and the child was assessed not to be in need' (30 per cent) and 'referrals which resulted in no further action' (7 per cent).^{55,56}

Effect of Intervention on Referral Rates

64. It is assumed that there will be some increase in referrals due to the mandatory nature of the duty, as shown in other jurisdictions internationally including Australia and Canada. However, as with police referrals, it is not possible to use international evidence to base an assumption on due to the lack of comparable conditions and scope of international duties. However, as an existing duty is already in place for safeguarding professionals to report suspected CSA it is not anticipated to be large. We are unable to model potential increases in referrals from those working with children who are not captured within statutory guidance. Current data on police and social services referrals reflects all referrals and not just those from individuals in safeguarding roles so this will capture some cases. But this is likely to represent an area of under estimation given the scope of the duty.
65. Due to an absence of evidence on the magnitude of the potential increase in referrals a high estimate is assumed as an increase of three percent; two per cent for the central estimate and one per cent for the low estimate. This assumption has been informed through discussion with Home Office analysts and policy colleagues. Table 6 contains the data on estimated effect for the scenarios that have been considered.
66. It is assumed that some of the new increase in reporting will be precautionary in nature. There is uncertainty around the scale of precautionary reporting. To account for this, assumptions have been made around the rate of precautionary reporting and the effect of this on the volume of children assessed as CSA at the end of the assessment and who are processed through the social service system. It is a clear principle that all referrals should be looked into carefully, and processed through the social service system where evidence of potential CSA is uncovered. In the low scenario, it is estimated that 100 per cent of referrals are precautionary and do not result in a net increase in CSA referrals being processed through the social services system. For the central estimate it is assumed that 68 per cent of new referrals are

⁵³ To mitigate against any effect that COVID-19 may have had on social services resourcing between 2020 to 2021, averages have been used to inform baseline estimates for the counterfactual for 2024/25.

⁵⁴ The average proportion of referrals not taken forward is approximately 37 per cent or (3/8). To obtain the total volume of child sexual abuse referrals the average volume of referrals identified as child sexual abuse at the end of Assessment by social workers (2020 to 2024) is divided by one minus the percentage of referrals that are not taken forward (50,000/1-0.37%)

⁵⁵ Department for Education, Characteristics of children in need (2024) available here: : <https://explore-education-statistics.service.gov.uk/find-statistics/characteristics-of-children-in-need>

⁵⁶ Referrals not taken forward cover all age groups.

not taken forward and for the high estimate it is assumed that as before 37 per cent of new referrals are not taken forward.

Table 6: Low, central and high estimates of the volume of referrals to Social Services

	Low	Central	High
Estimated total volume of referrals for CSA ⁵⁰	77,000	77,000	77,000
Percentage increase in CSA referrals as a result of intervention	1%	2%	3%
Estimated increase in CSA referrals (volume)	770	1500	2300
Estimated number of children assessed not to be in need	630	860	690
Estimated volume where referrals result in no further action	140	190	150
Volume of children assessed as CSA at end of assessment and processed through Social service system (new 2025/26)	0	490	1500

Source: Home Office internal estimates 2025. Data used to calculate these estimates can be found in the footnotes. Figures may not sum due to rounding.

Impact on Looked After Children

Current volume of 'looked after children' due to CSA

67. 'Looked after children' is the formal term for children in care, where a child is looked after when they have been in the care of their local authority for over 24 hours. To estimate the current volume of looked after children due to CSA, the volume of looked after children due to abuse and neglect is estimated and combined with the proportion of children in need abuse and neglect referrals assessed as CSA. Data indicates 53,800 children are looked after in England due to abuse and neglect⁵⁷. 34 per cent of children in need abuse and neglect referrals are assessed to be CSA related at end of assessment.⁵⁸ The analysis therefore estimates that the current volume of looked after children due to CSA is 18,300, see Table 7.
68. The current proportion of CSA social service referrals that become looked after children is estimated to be 38 per cent, see Table 7. This is the volume of looked after children due to CSA (18,300) as a proportion of children in need assessed as CSA (48,800).⁵⁹

⁵⁷ The volume of looked after children due to abuse and neglect is calculated as the volume of looked after children multiplied by the proportion of children looked after due to abuse and neglect, taking an average from the past five years of data. $82,100 \times 66\% = 53,800$ looked after children due to abuse and neglect. Data from Gov.uk, November 2024, Children looked after in England including adoptions. Available from: <https://explore-education-statistics.service.gov.uk/find-statistics/children-looked-after-in-england-including-adoptions>

⁵⁸ The proportion of abuse and neglect referrals assessed to be CSA related is calculated as the proportion of abuse and neglect referrals taken forward that are CSA referrals at the end of assessment ($48,800/143,400$). This uses Children in Need data, taking the average over the past 5 years. Department for Education, 2024, available here: <https://explore-education-statistics.service.gov.uk/find-statistics/children-in-need#dataBlock-1f0c3569-f78e-4420-8766-26ebd844ec79-tables>

⁵⁹ End of assessment factors combine 'Child sexual exploitation' and 'sexual abuse' factors are identified at the end of assessment by social workers. Department for Education, Characteristics of Children in need (2024) available here: <https://explore-education-statistics.service.gov.uk/find-statistics/characteristics-of-children-in-need>

Table 7: Estimates of children looked after due to CSA

Average volume of children looked after due to abuse and neglect	53,800
Proportion of children in need abuse and neglect referrals assessed to be CSA	34%
Estimated volume of looked after children due to CSA	18,300
Average volume of children in need assessed to be CSA	48,800
Estimated proportion of children assessed with a factor of CSA recorded that are 'looked after'	38%

Source: Home office internal estimates 2025. Data used to calculate these estimates can be found in the footnotes. Figures have been rounded. Percentages are not rounded.

Effect on volume of Looked after Children due to CSA

69. To estimate the likely indirect effect of an increase in referrals on the number of 'looked after children' and to reflect the uncertainty in estimating the effect of an increase in referrals on the number of looked after children, a range has been used. The low estimate assumes that an increase in referrals will result in zero new children being placed in care, which demonstrates the lowest possible increase in referrals. The high estimate assumes the same proportion of cases at the end of assessment go on to be looked after based on the average estimated in Table 7. This is 38 per cent and represents what currently happens. The central estimate takes the midpoint between the low and high estimates at 19 per cent of children assessed as CSA at the end of assessment will be 'looked after.' This assumption is used in conjunction with the estimated net increase in CSA referrals volume to estimate the effect on looked after children in the low, central and high scenarios, see Table 8.
70. It is estimated that there will be an increase in volumes of 'looked after children' of between 0 and 550 cases with a central scenario of 90.

Table 8: Low, Central and High volume estimates of 'looked after children'

	Low	Central	High
Increase in CSA referrals	0	500	1500
Percentage of children that will be 'looked after'	0%	19%	38%
Volume of looked after children due to CSA, mandatory reporting	0	90	550

Source: Home Office internal estimates, 2025. Data used to calculate these estimates can be found in the footnotes **Error! Bookmark not defined. Error! Bookmark not defined.**

Costs

Set-up costs: Familiarisation costs with new mandatory reporting guidance

71. It is expected that guidance and training will be provided following the introduction of the mandatory reporting duty with the volumes correlating inversely, that is, where a larger roll-out of training may reduce the length of guidance, or vice versa where a smaller training scheme may be provided alongside a longer length of guidance sent to a wider group of staff. In the absence of monetised training costs, which are discussed in Section E, guidance to specifically explain the duty, not broader safeguarding expectations, is presented in a range to reflect the uncertainty surrounding anticipated length. The low scenario reflects the minimum length of guidance that would simply summarise the introduction of the duty. It is expected that

this would be delivered alongside wider training. The scenario analysis assumes it will be read by a high proportion of staff.

72. The familiarisation cost estimates cover guidance of the new mandatory reporting duty and the associated obstruction offence. The staff affected include both volumes of staff working with children, and probationary services. As we are unable to estimate the volumes in regulated activity not bound by existing safeguarding guidance this will reflect an underestimation for example, for those in out of school settings.
73. Familiarisation costs are the opportunity cost to businesses and organisations of the time spent reading and comprehending new guidance/legislation issued. Familiarisation costs are estimated as:

Time taken to read the legislation x wage rate x volume of people reading.

74. It is estimated that any guidance issued on the duty will range between 50 to 900 words with a central estimate of 450 words.⁶⁰ At a central reading speed estimate of 400 words per minute, with a range of 200 to 700 words per minute,⁶¹ it is estimated that it will take between 0.07 and 7.3 minutes to read the guidance, with a central estimate of 1.85 minutes. The mandatory reporting duty applies to a range of professions undertaking regulated activity with children.
75. Estimates for volume of staff affected are based on staff working across healthcare, social work, teaching, and probationary services.⁶² It is assumed that between 80 per cent and 100 per cent of staff will read the guidance, in the low and high scenarios, with a central estimate of 90 per cent of staff. The narrow range is informed by the mandatory nature of the duty. It is estimated that between **1.7 million and 2.6 million individuals** will read the guidance, with a **central estimate of 2.2 million**.
76. Annual median hourly wage data by occupation published by the ONS⁶³ is uplifted by 22 per cent to account for non-wage costs.^{64,65} These estimates are presented in Table 9 which presents costs for public and private sector combined. Section F of this document separates out costs to businesses.
77. The familiarisation cost per profession is calculated for each scenario using the estimated reading time; proportion of staff reading; estimated volume of staff reading; and hourly wage estimated above. These are summed to give the total estimated familiarisation cost.
78. It is estimated that the total familiarisation cost ranges between **£52,600 and £8.5 million**, with a central estimate of **£1.8 million (2025/26 PV)** over a 10-year appraisal period.

⁶⁰ This is a policy assumption on the length of guidance that will be issued around the duty.

⁶¹ Words per minute estimates for paper and screen reading, Readingsoft. Available here: <http://www.readingsoft.com/>
This is using words per minute estimates of 200, 400 and 700.

⁶² Professions affected are summarised in Table 9. See Annex 1 for data used to estimate profession volumes.

⁶³ ONS (2024), Employee earnings in the UK: 2024. Available here:
<https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/bulletins/annualsurveyofhoursandearnings/latest>

⁶⁴ An uplift figure of 22 per cent has been used where the majority of staff work in the public sector.

⁶⁵ ONS (2020) Index of labour Costs per Hour, seasonally adjusted. Available here:
<https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/datasets/indexoflabourcostsperhourilchseasonallyadjusted>

Table 9: Professions affected and annual median hourly wage (£), inflated and uplifted to include non-wage costs

Profession	Volume of staff affected central estimate	Annual median wage (£)	Total Hourly median wage (inflated and wage uplift applied)
Social Workers	116,200	23	27
Director of children's services	135	45	55
Housing officers	33,900	16	20
Childminders	27,400	13	15
All group-based provisions /Sessional/ full day care setting	260,000	13	15
Teachers	517,200	28	34
Teaching Assistant	366,000	16	19
Police officers and staff	212,500	23	28
Doctors	62,900	39	48
Nurses	134,700	22	27
Midwives	29,300	25	30
Ambulance	22,600	26	31
Scientific, Therapeutic & Technical Staff (ST&T)	42,000	23	29
Support to doctors, nurses & midwives	71,800	15	19
Support to ambulance staff	24,000	15	18
Support to ST&T staff	16,300	19	23
Infrastructure support	2,000	15	18
GPs	48,200	31	38
GP Nurses	23,500	22	27
GP Direct Patient Care	7,000	31	38
GP Admin	0	16	19
Dentists	29,100	33	40
Dental care professionals	55,200	33	40
Staff working in Youth Custody Services	1,200	16	20
Staff working in National Probation Services	17,000	19	23
Care home assistants	23,300	13	16
Care home managers	12,000	13	16
Total (million)	2.2		

Source: Home Office internal estimates 2025. See annex 1 for data used to estimate profession volumes. Figures may not sum due to rounding.

Set up costs: Cost of prison place from an increased reporting of CSA as a result of the implementation of the duty

79. The cost of the extra reported crimes is assessed in relation to their effect on the criminal justice system including prison places, legal aid costs and HM Courts and Tribunals Service.
80. To account for low prison capacity, the standard overall set up cost used by the Ministry of Justice per new prison place (£630,000⁶⁶) is included as an indicative estimate. These costs only apply in year four of the appraisal period, where a three-year lag is applied for CSA cases going through the criminal justice system,⁶⁷ as prison places can be reused in future years.
81. The £630,000 unit cost is multiplied by the additional offenders sentenced to a custodial sentence as presented in Table 3. This is estimated to be between one and four offences in Magistrates Court and between three and 15 offences in Crown Court. The average adjusted length of sentence served is accounted for to estimate how many times a prison place can be reused. This is estimated to be 3.5 months on average for Magistrates courts and 30.1 months on average for Crown Court, where 50 per cent of the average custodial sentence length will be served following automatic release rules.
82. Prison Set up Costs are estimated to be **between £4.2 million and £22.6 million, with a central estimate of £13.1 million (2025/26 PV).**

Set up costs: Cost of prison place – obstruction offence

83. As noted previously a one-off set up cost of £630,000 is included per prison place as an indicative estimate to account for low prison capacity. These costs only apply in year three of the appraisal period, where a two-year lag is applied for miscellaneous crimes against society cases going through the criminal justice system,⁶⁸ as prison places can be reused in future years. This figure is multiplied by the additional offenders sentenced to a custodial sentence as presented in Table 10.

Table 10: Obstruction offence: Volume of immediate custodial sentences

	Magistrates	Crown
Low – Failure to disclose	0.01	0.00
Central – Witness Tampering	0.02	0.11
High – Proceeds of Crime	0.00	0.15

Source: Home Office internal estimates. Data used to calculate these estimates can be found in the footnotes.⁶³

84. The average adjusted length of sentence is also accounted for to estimate how many times a prison place can be reused. These estimates are presented in Table 11.

⁶⁶ The cost of a prison place has been provided by the Ministry of Justice. This includes 20 per cent optimism bias and is presented in the 25/26 price year.

⁶⁷ Based on internal Home Office documents. It is estimated for year to September 2023 Contact child sexual abuse offences in England and Wales on average (median) took 1,001 days from offence to completion in the Crown Court, whilst Indecent and Prohibited Images of Children (IIOC) offences took 840 days.

⁶⁸ Ministry of Justice (2023), Criminal Justice System statistics quarterly: December 2023. Available here: <https://www.gov.uk/government/statistics/criminal-justice-system-statistics-quarterly-december-2023>. Timeliness is obtained for 'Miscellaneous Crimes against Society' Offences.

Table 11: Obstruction offence: Adjusted average custodial sentence length

	Magistrates	Crown
Low – Failure to disclose	0.5	11.1
Central – Witness Tampering	1.5	6.7
High – Proceeds of Crime	0.0	11.1

Source: Home Office internal estimates. Data used to calculate these estimates can be found in the footnotes.⁶³

85. Prison Set up Costs are estimated to be between **£720** and **£60,000**, with a central estimate of **£28,800 (2025/26 PV)**.

Set up costs: Total prison costs

86. It is estimated that the total prison set up costs combining a potential increase in reports to the police as a result of the duty and the additional cases from a new obstruction sanction range between **£4.2** and **£22.7 million**, with a central estimate of **£13.2 million (2025/26 PV)** over a 10-year appraisal period.

Total set-up costs

87. Total set-up costs are comprised of familiarisation costs, prison costs for increased reporting of CSA and prison costs for obstruction offences. The total set-up costs are estimated to range between **£4.3 million** and **£31.1 million**, with a central estimate of **£14.9 million (2025/26 PV)**.

Ongoing costs (private and public)

Ongoing costs: Police costs – implementation of the duty

88. It is estimated that there will be an ongoing cost to the police following an increase in reporting of CSA. This increase is presented in Table 2 and is between 100 and 520 new reports each year with a central estimate of 310. It is estimated that 27 per cent of CSA offences are categorised as rape and 73 per cent as other sexual offences.⁶⁹ These proportions are combined with estimates of police investigatory time obtained from the Economic and Social Cost of Contact Child Sexual Abuse.⁷⁰
89. The unit cost for rape is estimated to be £31,700 (2025/26) and the unit cost for other sexual offences is estimated to be £15,000 (2025/26).⁷¹ It should be noted that these estimates only relate to contact abuse and do not include estimates for costs associated with non-contact/indecent image of children offences for which there are no equivalent figures. Given the absence of data in this space the costs for contact abuse are used as proxy for both contact and non-contact sexual abuse and these figures have been applied to all CSA cases. This may over or underestimate the true police costs.

⁶⁹ ONS (2019), Child Sexual Abuse in England and Wales: year ending March 2019. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/articles/childsexualabuseinenglandandwales/yearendingmarch2019> and ONS Child Sexual abuse in England and Wales. Appendix tables. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/childsexualabuseappendixtables>

⁷⁰ Home Office (2021), The economic and social cost of contact child abuse. Available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

⁷¹ Home Office (2021), The economic and social cost of contact child abuse. Available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

90. Police costs are estimated to be **between £17.0 million and £86.8 million, with a central estimate of £51.5 million (PV 2025/26) over a 10-year appraisal period.**

Ongoing costs: Police costs - obstruction offence

91. It is estimated that there will be an ongoing cost to the police following an increase in reporting of individuals failing to report or actively obstructing a CSA offence. This increase is presented in Table 5. As noted earlier, three proxy offences were used to estimate the increase. To estimate the cost to police of investigating the obstruction offence, the proxy offence of fraud was used⁷² and estimated costs were obtained from the Economic and Social Costs of Crime for Fraud⁷³. The use of fraud as a proxy may over or underestimate the true cost to the police of investigating an obstruction offence. The unit cost for investigating fraud is estimated to be approximately £81 (2025/26 prices). Police costs are estimated in Table 12.

Table 12: Low, central and high estimates for Police investigation costs (£), year 1 of appraisal period

	Police investigation costs
Low – Failure to disclose	30
Central – Witness Tampering	240
High – Proceeds of Crime	310

Source: Home Office internal estimates. Data used to calculate these estimates can be found in the footnotes⁶⁸.

92. Police costs are estimated to be between **£240 and £2,600**, with a central estimate of **£2,100 (PV 25/26) over a 10-year appraisal period.**

Total ongoing police costs

93. Total police costs are estimated to range **between £17.0 million and £86.8 million, with a central estimate of £51.5m (PV 25/26) over a 10-year appraisal period.**

Ongoing costs: Court costs – implementation of the mandatory reporting duty

94. It is estimated that there will be additional costs to the courts following an increase in reporting of CSA, which are then tried in court. The increase is presented in Table 3. It is estimated that between 8 and 41 offences are proceeded against of which between 3 and 15 offences will be tried in Magistrate Court and between 5 and 26 will be tried in Crown Court.
95. Unit cost for both courts have been provided by the MoJ and inflated to 2025/26 prices. A 20 per cent optimism bias adjustment has been applied to the unit cost to account for the uncertainty in the estimates.⁷⁴
96. Court costs are estimated to be between **£0.3 million and £1.5 million, with a central estimate of £0.9 million (2025/26 PV) over a 10-year appraisal period.**

⁷² None of the proxies used in modelling are represented in the Economic and Social Costs of Crime. Of the unit costs available, fraud has been chosen as the most appropriate proxy given the non-violent and non-physical characteristics of the crime.

⁷³ Home Office (2018), The economic and social costs of crime second edition. Available here: <https://www.gov.uk/government/publications/the-economic-and-social-costs-of-crime>

⁷⁴ Optimism bias has been included in line with guidance provided by MoJ

Ongoing costs: Court costs – obstruction offence

97. It is estimated that there will be additional costs to the courts following an increase in reporting of individuals concealing or failing to disclose a direct report of CSA, which are then tried in court. Low, central, and high estimates for the increase in reporting are presented in Table 5. It is estimated that between 0.0 and 0.5 offences are proceeded against of which between 0 and 0.1 offences will be tried in Magistrate Court and between 0 and 0.4 will be tried in Crown Court.
98. Unit costs for both courts have been provided by the MoJ and inflated to 2025/26 prices. A 20 per cent optimism bias adjustment has been applied to the unit cost to account for the uncertainty in the estimates.⁷⁵
99. Court costs are estimated to be between **£600 and £21,600** with a central estimate of **£11,300 (2025/26 PV)** over a 10-year appraisal period.

Total ongoing court costs

100. Total Court costs are estimated to range between **£0.3 million and £1.5 million, with a central estimate of £0.9 million (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Legal Aid costs – implementation of the mandatory reporting duty

101. There will be additional costs to the Legal Aid Agency (LAA) following an increase in reporting of CSA offences that are then tried in court.
102. It is estimated that 50 per cent of offenders appearing in Magistrates Courts will be eligible for legal aid and 100 per cent of offenders in Crown Court.⁷⁶ Unit costs for both courts have been provided by the MoJ and inflated to 2025/26 prices.⁷⁷
103. For police stations it is estimated that 60 per cent of offenders are eligible for legal aid. These estimates have been provided by the MoJ. Unit cost for police have been provided by the MoJ and inflated to 2025/26 prices.⁷⁸
104. Legal Aid costs are estimated to be between **£0.6 million and £2.2 million**, with a central estimate of **£1.7 million (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Legal Aid costs – obstruction offence

105. It is assumed that the introduction of the obstruction offence may result in an increase in criminal charges and subsequently an increase in defendants applying for legal aid. To estimate these impacts, data from three proxy offences have been used. These offences are noted above. All assumptions around appearances at magistrates and crown courts, proportions eligible for legal aid and costs apply as before.
106. Legal Aid costs are estimated to be between **£1,000 and £39,100** with a central estimate of **£20,300 (2025/26 PV)** over a 10-year appraisal period.

⁷⁵ Optimism bias has been included in line with guidance provided by MoJ

⁷⁶ Ministry of Justice (2024), internal estimates provided by MoJ 2024.

⁷⁷ HMT (2024), GDP deflators at market prices, and money GDP December 2024 (Quarterly National Accounts). Available here: <https://www.gov.uk/government/statistics/gdp-deflators-at-market-prices-and-money-gdp-december-2024-quarterly-national-accounts>

⁷⁸ HMT (2024), GDP deflators at market prices, and money GDP December 2024 (Quarterly National Accounts). Available here: <https://www.gov.uk/government/statistics/gdp-deflators-at-market-prices-and-money-gdp-december-2024-quarterly-national-accounts>

Total ongoing Legal Aid costs

107. Total Legal Aid Costs are estimated to be between **£0.6 million and £2.3 million**, with a central estimate of **£1.8 million (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Prison costs – implementation of the duty

108. There will be additional costs to the prison service following an increase in reporting of CSA cases, which are then tried in court and lead to a custodial sentence. Using MoJ data on offences outlined above it is estimated that the average custodial sentence served in Magistrates Courts approximately seven months and for Crown Court the average sentence is served is approximately 61 months. A time lag of three years is included to account for the time taken to implement the duty and then prosecute and convict. The ongoing prison costs will therefore take effect from year four of the appraisal period.
109. The monthly unit cost is calculated using data on annual costs per prison place, estimated to be £52,000 (2024/25).⁷⁹ This is inflated to 2025/26 prices and a 20 per cent optimism bias is applied in line with MoJ guidance.⁸⁰
110. This results in an estimated annual cost of a £65,400 and a monthly cost per prison place of £5,300 (2025/26). Applied to the volume of immediate custodial sentences estimated in Table 10, accounting for their adjusted average custodial sentence length, of which 50 per cent will be spent in prison.⁸¹
111. Ongoing prison costs are estimated to be between **£2.7 million and £14.6 million**, with a central estimate of **£8.4 million (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Prison costs – introduction of an obstruction offence

112. It is assumed that the introduction of an obstruction offence may result in small increase in crime reporting, criminal convictions and subsequently custodial sentences.
113. As noted above it is estimated that between 0.00 and 0.02 offenders will receive an immediate custodial sentence in Magistrates' Court with a central estimate of 0.01. It is estimated that between 0.00 and 0.15 offenders will receive an immediate custodial sentence in Crown Court with a central estimate of 0.11. MoJ outcome tools are used to estimate average custodial sentence for each proxy this ranges between 0 and 3 months in Magistrates Court and between 10 and 17 months in Crown Court. A time lag of two years is included to account for the time taken to implement the duty and then prosecute and convict. The ongoing prison costs will therefore take effect from year three of the appraisal period.
114. As summarised above, ongoing monthly costs per prison place of £5,300 are used. This is applied to the volume of immediate custodial sentences estimated in Table 5,

⁷⁹ Ministry of Justice (2024), internal estimates provided by MoJ.

⁸⁰ HMT (2024), GDP deflators at market prices, and money GDP December 2024 (Quarterly National Accounts). Available here: <https://www.gov.uk/government/statistics/gdp-deflators-at-market-prices-and-money-gdp-december-2024-quarterly-national-accounts>

⁸¹ Release of serious offenders: Police Crime, Sentencing and Courts Act 2022 Fact sheet. <https://www.gov.uk/government/publications/police-crime-sentencing-and-courts-bill-2021-factsheets/police-crime-sentencing-and-courts-bill-2021-release-of-serious-offenders-factsheet#How%20Are%20We%20Going%20to%20Do%20It?>

accounting for their adjusted average custodial sentence length, of which 50 per cent will be spent in prison.⁸²

115. Ongoing prison costs are estimated to range **between £520 and £43,400, with a central estimate of £20,800 (2025/26 PV) over a 10-year appraisal period.**

Ongoing costs: Total prison costs

116. Total Ongoing Prison Costs are estimated to be between **£2.7 million and £14.6 million**, with a central estimate of **£8.5 million (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Prosecution costs – implementation of the mandatory reporting duty

117. There will be additional costs to the prosecution service following an increase in reporting of CSA cases, which are then tried in court.
118. The unit cost per trial is £430 in the Magistrates Court and £1,570 in the Crown Court (inflated to 2025/26 prices).⁸³ These are applied to the volume of cases heard in the Magistrates Court and Crown Court. In year one of the appraisal period, prosecution costs are estimated to range between £9,100 and £46,700, with a central estimate of £27,700.
119. Ongoing prosecution costs are estimated to be **between £78,600 and £401,600, with a central estimate of £238,400 (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Prosecution costs – introduction of an obstruction offence

120. It is assumed that the introduction of an obstruction offence may result in small increase in crime reporting, criminal convictions and subsequently prosecutions.
121. As summarised above, the unit costs per trial are applied to the volume of cases heard in the Magistrates Court and Crown Court estimated in Table 5. In year one of the appraisal period, prosecution costs are estimated to range between £25 and £640, with a central estimate of £363.
122. Ongoing prosecution costs are estimated to be between **£205 and £5,500**, with a central estimate of **£3,100 (2025/26 PV)** over a 10-year appraisal period.

Ongoing costs: Total prosecution costs

123. Total prosecution costs are estimated to be between **£0.1 million and £0.4 million**, with a central estimate of **£0.2 million (2025/26 PV)** over a 10-year appraisal period.

Scenario testing – social services cost and ‘kept children’

Ongoing cost to social services

124. Two indicative scenarios tests have been conducted to understand the range of impacts that could ensue from an increase in referrals to social services and the resulting effect on children in care. Existing data has been used to construct these scenarios, with a risk that these estimates may over or underestimate the proportion of overall referrals that will continue to be taken through the social care system and

⁸² Release of serious offenders: Police Crime, Sentencing and Courts Act 2022 Fact sheet.
<https://www.gov.uk/government/publications/police-crime-sentencing-and-courts-bill-2021-factsheets/police-crime-sentencing-and-courts-bill-2021-release-of-serious-offenders-factsheet#How%20Are%20We%20Going%20to%20Do%20It?>

⁸³ 2023/24 unit costs have been provided by the Crown Prosecution Service. The costs are average unit cost per case which are not specific to offence type.

the effect on local authorities kept children services. For this reason, these estimates are not included in the overall NPSV calculations.

125. It is estimated that there will be an increase in costs to social services following an increase in referrals. The estimated increase in referrals is presented in Table 6 and is estimated at between 770 and 2300. Associated assumptions are outlined above.
126. The estimated total average unit costs for processing a case through social services and management processes, processing a referral which results in no further action, and where a child is assessed not to be in need are £2,100⁸⁴, £355⁸⁵, and £800⁸⁶, as provided by DfE analysts. All unit costs are presented in 2025/26 price years. The unit costs are combined with the volume estimates found in Table 6 and presented in Table 13.

Table 13: Low, central and high volume estimates for CSA referrals to social services

		Volume Estimate		
	Unit Cost (£)	Low	Central	High
Volume of cases where no further action required after initial consideration ⁸⁷	355	140	190	150
Volume of new cases where child initially assessed and determined not to be in need	800	630	860	690
Volume of new cases continuing through the social care system after initial assessment	2,100	0	490	1,500

Source: Home Office internal estimates. Data used to calculate these estimates can be found in the footnotes.⁸⁸
Figures may not sum due to rounding.

127. It is estimated that the total increase in managing new referrals may range between **£4.8 million to £31.7 million**, with a central estimate of **£15.3 million (2025/26 PV)** over a 10-year appraisal period.

Ongoing cost to children in care

128. It is estimated that there will be an increase in costs to children in care⁸⁹ resulting from an increase in referrals where a child has been identified as being in need of help/protection as a result of risk to their development/health.
129. Annual spending per looked after child is estimated to be £99,100⁹⁰ in 2025/26 prices, as provided by DfE analysts. The unit cost is multiplied by the estimated increase in

⁸⁴ Department for Education, Children's social care cost pressures and variations in unit costs (2021). Available here: [Children's social care cost pressures and variation in unit costs](#)

⁸⁵ Department for Education, Extension of the cost calculator to include cost calculations for all children in need (2010). Available here: [Research Brief](#)

⁸⁶ Department for Education, Children's social care cost pressures and variations in unit costs (2021). Available here: [Children's social care cost pressures and variation in unit costs](#)

⁸⁷ Initial consideration (but no assessment)

⁸⁸ Department for Education, Characteristics of Children in need (2022) available here: <https://explore-education-statistics.service.gov.uk/find-statistics/characteristics-of-children-in-need>

⁸⁹ The terms children in care and looked after children have been used interchangeably in this IA.

⁹⁰ Department for Education, Local Authority Interactive Tool (2025). Available here: [Local Authority Interactive Tool \(LAIT\) - LA Level: , A level cohort Average point score per entry](#).

volume of looked after children found in Table 8. It is estimated that between 0 and 550 additional children per year will be looked after due to an increase in referrals to social services as a result of implementing the mandatory reporting duty, with a central estimate of 90.

130. The estimated cost of managing additional looked after children is estimated to range **between £0.0 million and £469.1 million**, with a central estimate **of £78.2 million (2025/26 PV)** over a 10-year appraisal period. These costs do not factor in any wider impacts around the capacity of the children in care system to deal with cases. It should be noted that the number of assessments with a factor of CSA identified has decreased over recent years.

Total ongoing costs

131. Excluding costs associated with indicative scenario testing, total ongoing costs are estimated to be between **£20.6 million and £105.5 million**, with a central estimate of **£61.5 million (2025/26 PV)** over a 10-year appraisal period.

Total monetised costs

Table 14: Summary table of monetised costs in millions, 10-year total, 2025/26 PV, £

	Low	Central	High
Setup Costs			
Familiarisation costs	0.05	1.77	8.51
Prison place costs	4.23	13.15	22.69
Total setup costs	4.28	14.92	31.21
Ongoing Costs			
Police costs	16.98	51.49	86.76
Court costs	0.29	0.90	1.51
Legal aid costs	0.58	1.77	2.25
Prison costs	2.72	7.12	14.59
Prosecution costs	0.58	0.24	0.41
Total ongoing costs	20.64	61.52	105.53

Source: Home Office internal estimates (2024). Figures rounded to the nearest £10,000.

132. Total monetised costs are estimated to range between **£24.92 million and £136.74 million**, with a central estimate of **£76.44 million (2025/26 PV)** over a 10-year appraisal period.

Non-monetised costs

Victim services costs

133. It has not been possible to estimate the cost to victim services as a result of an increase in demand for victim support services. This is due to an absence of specific data on the number of CSA victims that access victim support services and the average length of time that this support is required for different types of CSA. 'The duty could result in an increased demand for health services which support victims of CSA, such as Sexual Assault Referral Centres (SARCs) and Children and Young People's Mental Health Services.'

Training Costs

134. It has not been possible to quantify and monetise any potential training costs at this point in time. As referenced under familiarisation costs, there will be an interplay between the provision of guidance and training. For those in regulated professions, it is not envisaged that the duty will impose additional burdens or requirements on those engaging with children as part of their work. It is expected that for many individuals, training specific to the mandatory reporting duty will be included in updates of existing safeguarding training or professional development measures. But this is beyond the boundaries of this impact assessment to cost.
135. Any training costs are expected to be greater for unregulated individuals, such as those taking part in out of school settings, where the scale and coverage of existing training may be less robust. Many of these individuals, particularly those undertaking their activities through and alongside voluntary sector organisations, will already have the ability to access safeguarding training as part of their role. This training may need to be updated depending on the nature of the procedures which are currently in place. Training may need to be developed for individuals undertaking regulated activity with children who are not currently covered by any kind of existing guidance or training requirements. The scope of this cohort is unclear and has yet to be agreed or costed.

Social cost

136. There may be an indirect social and economic cost from an increase in children not reporting abuse for fear of potential consequences for them, for their families and potentially for their abuser. The duty may also deter families from seeking help.⁹¹ If there is an increase this would result in an increase in wider economic and social costs associated with being a victim of CSA.^{92,93} It has not possible to quantify or monetise this effect.

Professional costs as a result of professional bodies introducing sanctions

137. It has not been possible to quantify or monetise the costs associated with the imposition of professional sanctions for individuals who fail to report direct disclosures of abuse. Breaches of the duty will be considered under a range of regulatory frameworks, which will be applied to determine appropriate disciplinary action based on the circumstances of the case. The costs could take the form of regulators developing new guidance and processes for reporting failures to disclose under the duty. It could also involve indirect costs associated with convening special boards and costs associated with Tribunals.

Benefits

138. Implementing the mandatory reporting duty will help safeguard children and deter offenders, and repeat offenders, by making it an offence not to act on direct disclosures. This will bring multiple benefits arising from safeguarding victims,

⁹¹ IICSA, The Report of the Independent Inquiry into Child Sexual Abuse. Available here: https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

⁹² IICSA, The Report of the Independent inquiry into Child Sexual Abuse: Available here: https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

⁹³ Home Office (2021), The economic and social cost of contact child abuse. Available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

benefitting the victims, their families and society. These benefits will be economic and social and have been outlined briefly in the wider economic and social benefits section below.

139. It has not been possible to monetise benefits related to the intervention, because of an absence of existing data or literature which can be used to estimate the expected crime reduction benefits from the duty. Instead, a break-even analysis and non-monetised benefits are presented to indicate how much CSA would need to reduce by to offset the cost of the intervention. The break-even analysis considers the monetised cost of the policy and does not include the costs to social services and 'kept children' that are estimated in scenario analysis.
140. The break-even analysis uses the unit cost estimate from the Economic and Social Cost of Contact Child Sexual Abuse for contact CSA.⁹⁴ There is no equivalent cost estimate available for non-contact CSA. A large proportion of PRC CSA offences fall into the contact CSA category and thus the unit cost is used as a proxy to estimate the harm that CSA presents to society and the economy overall. The unit cost for contact CSA is estimated to be £89,200 at 2018/19 price year, when inflated to 2025/26 price year, the unit cost is £114,000.⁹⁵ It is uncertain whether this unit cost over or underestimates the true value of the social and economic harm caused by CSA.
141. To estimate the volume of CSA cases that would need to be prevented to offset the costs of intervention, the unit cost of contact CSA and total costs identified have been discounted over a 10-year appraisal period. Between April 2023 and March 2024, approximately 96,300 CSA offences were reported to the police in England.⁹⁶ It is estimated that between 255 and 1,400 CSA offences, with a central estimate of 775, would need to be prevented over a 10-year period to offset the cost of the intervention. This is in the context of an estimated 1,000 to 5,200 additional CSA offences reported to the police across 10 years. Using the high estimate, that is around 1.4 per cent of CSA crimes committed last year.

Non-monetised benefits

142. It is anticipated that there will be a range of benefits following intervention:
- **Reduction in offending** – An increased awareness of the mandatory reporting duty may lead to an increase in reporting to the police from victims and others, and a reduction in perpetration because of a better understanding of the legal requirements around reporting. Fear of being reported to authorities may alter behaviour potentially leading to a reduction in offending. In 2019, the NSPCC

⁹⁴ Home Office (2021), The economic and social cost of contact child abuse. Available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

⁹⁵ HMT (2024), GDP deflators at market prices, and money GDP December 2024 (Quarterly National Accounts). Available here: <https://www.gov.uk/government/statistics/gdp-deflators-at-market-prices-and-money-gdp-december-2024-quarterly-national-accounts>

⁹⁶ Crime Survey for England and Wales, Police recorded crime by offence, year ending March 2024. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/crimeinenglandandwalesappendixtables> The analysis assumes that 95 per cent of crime occurs in England, proxied from ONS annual mid year population estimates, mid-2021. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/latest>

estimates the cost to the criminal justice system from perpetrators of CSA to be £90.0 million.⁹⁷

- **Prevent physical and emotional harm experienced by victims of CSA**– Victims of CSA experience considerable physical and emotional harm. Evidence shows that victims experiencing CSA are associated with a wide range of adverse physical and mental health outcomes including physical injuries, emotional distress, anxiety and depression.⁹⁸ The unit cost of average emotional harm experienced by victims of CSA was estimated to be £45,600 and £380 for physical harm⁹⁹.⁹⁹ Anxiety experienced by victims of CSA can last for three years so the healthcare cost of the average harm of contact CSA is estimated to be £1,500 per victim⁹⁹.¹⁰⁰
- **Increased feelings of reassurance in being believed** – There are multiple reasons why victims of CSA do not report abuse. Some victims of CSA do not report abuse due to concerns around being believed or concern that the information would not be acted on. Mandatory reporting will provide assurance that reports will be taken seriously, as those who fail to report will be penalised in the event that the duty is not acted upon. The crime survey for England and Wales finds that 56.8 per cent of adults who experienced sexual abuse before the age of 16 did not tell anyone at the time due to embarrassment and 44.8 per cent said they thought no one would believe them.¹⁰¹
- **Greater clarity around reporting** – The mandatory report duty clarifies the reporting process ensuring that all professionals in scope are aware of who to report CSA offences to. This may help simplify the process of reporting.

Wider economic and social benefits

143. There are a range of wider social and economic benefits associated with preventing CSA. Some research suggests that victims of CSA are more likely to have contact with the police, both as offenders and for being a victim of crime, likely a result of externalising behaviour.¹⁰² Victims of CSA were five times more likely to be charged with an offence than their peers in the general population.¹⁰³ The crime survey for

⁹⁷ NSPCC, (2014). Estimating the cost of child sexual abuse in the UK. Available here: <https://library.nspcc.org.uk/HeritageScripts/Hapi.dll/filetransfer/2014EstimatingCostsChildSexualAbuseUK.pdf?filena me=CC18C70DB7C8C3D49403BB94EB176F95207E5F66235DCA89651F5ED2BA5DA9311A3547010EB17451D2 DDDA019569BD581EA0CD5852636BDD968745307785651128D12FFF3E0F8D3EA918BB845B93C467E26B376C FA5875A0CA763D2465BFCECF8C88B9A1F924B65F72CC4B77F18EE617D59B9AD8F508B2116D5C24CD41E9D5 ECE32&DataSetName=LIVEDATA>

⁹⁸ Fisher, and others (2017). The impacts of child sexual abuse: A rapid evidence assessment, London Independent Inquiry into Child Sexual Abuse.

⁹⁹ The economic and social cost of contact child sexual abuse - GOV.UK, available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

¹⁰⁰ The economic and social cost of contact child sexual abuse - GOV.UK, available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

¹⁰¹ ONS, (2020). Child sexual abuse- Appendix tables. Available here: <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/datasets/childsexualabuseappendixtables>

¹⁰² Fisher, and others (2017). The impacts of child sexual abuse: A rapid evidence assessment, London Independent Inquiry into Child Sexual Abuse.

¹⁰³ Ogloff, and others (2012). Child sexual abuse and subsequent offending and re-victimisation: A 45 year follow up study, Trends and Issues in Crime and Criminal Justice. Available here: <https://www.aic.gov.au/sites/default/files/2020-05/tandi440.pdf>

England and Wales shows that adults who report experiencing CSA are also more likely to report experiencing sexual assault and rape as adults.¹⁰⁴

144. There is evidence of CSA being associated with an overall reduction in educational attainment and increased unemployment alongside lower socioeconomic outcomes, for some victims.¹⁰⁵ The loss of output as a result of contact CSA is estimated to contribute £11,500 per victim to the unit cost resulting in a total loss of output cost of £1.3 billion.⁹⁹
145. Research by IICSA and Home Office Research into the Economic and Social Cost of Contact CSA¹⁰⁶ has shown that the impact of CSA can be long-term and may sometimes result in illness and long terms disabilities. A quarter (25 per cent) of adult survivors of CSA surveyed reported having a disability or long-standing health condition, compared to a fifth (20 per cent) of the working population.¹⁰⁷

NPSV, BNPV, EANDCB

Value for money (VfM)

146. Total costs are estimated to be between **£24.92 million and £136.74 million**, with a central estimate of **£76.44 million** (2025/26 PV) over a 10-year appraisal period. Total monetised benefits are estimated to be **zero** due to an absence of data which would enable benefits to be monetised. Breakeven analysis has been conducted as an alternative to NPSV for this reason and supplemented with a narrative discussion of benefits.
147. The NPSV is estimated to be **between -£24.92 million and -£136.74 million**, with a central estimate of **-£76.44 million (2025/26 PV)** over a 10-year appraisal period.
148. The direct impact on businesses is estimated to range between **£12,400 and £1.78 million**, with a central estimate of **£0.39 million (2025/26 PV)** over a 10-year appraisal period. A breakdown of costs is presented in Table 15 below.

¹⁰⁴ ONS, (2020). Child sexual abuse in England and Wales - Office for National Statistics (ons.gov.uk) <https://www.ons.gov.uk/peoplepopulationandcommunity/crimeandjustice/articles/childsexualabuseinenglandandwales/yearendingmarch2019>

¹⁰⁵ IICSA, The Report of the Independent inquiry into Child Sexual Abuse: Available here: https://webarchive.nationalarchives.gov.uk/ukgwa/20221215051709/https://www.iicsa.org.uk/key-documents/31216/view/report-independent-inquiry-into-child-sexual-abuse-october-2022_0.pdf

¹⁰⁶ The economic and social cost of contact child sexual abuse - GOV.UK, available here: <https://www.gov.uk/government/publications/the-economic-and-social-cost-of-contact-child-sexual-abuse/the-economic-and-social-cost-of-contact-child-sexual-abuse>

¹⁰⁷ Allnock, and others (2015). Self reported experiences of therapy following child sexual abuse: Messages from a retrospective survey of adult survivors, Journal of social work. Available here: <https://journals.sagepub.com/doi/abs/10.1177/1468017313504717>

**Table 15: Option 1 - Summary costs, benefit, NPSV and EANDCB £ million (PV)
10 years 2025/26**

Summary of costs and Benefits	Low	Central	High
Total set up costs	4.28	14.92	31.21
Private sector set up costs	0.01	0.39	1.78
Ongoing costs	20.64	61.52	105.53
Private sector ongoing costs	-	-	-
Public sector ongoing costs	20.64	61.52	105.53
Total Costs	24.92	76.44	136.74
Private sector benefits	-	-	-
Public sector benefits	-	-	-
Total benefits	-	-	-
Net Present Social Value	-24.92	-76.44	-136.74
Business Net Present Value	-0.01	-0.39	-1.78
Equivalent Annual Net Direct Cost to Business	0.001	0.04	0.18

Source: Home Office internal estimates 2025

149. There will be some impact on small and micro-businesses such as nurseries and childcare organisations. This impact will be in the form of familiarisation costs. It is anticipated that these costs will be negligible, one-off, costs for reading guidance/legislation and is in line with existing statutory expectations on organisations with functions relating to children. It is anticipated that exempting some businesses and organisations would undermine the mandatory reporting duty. In addition, there is limited evidence on direct reporting of CSA to staff in different size organisations, however there is a risk that excluding small and medium sized organisations could have an adverse impact on the non-monetised benefits noted, particularly in terms of safeguarding children.

Proportionality

150. The analysis in this IA contains best estimates for the costs and benefits of the proposed policy. Every effort has been made to ensure that the analysis presents the best possible estimate of the likely impact of the options, given the time, resource and data available. These have been quantified where data is available, with risks highlighted in section L. This is a proportionate effort to appraise the policy.

F: Costs and benefits to business calculations

151. It is estimated that there will be a cost to businesses and voluntary community bodies. This cost will arise from the opportunity cost of reading guidance issued. Estimates of the effect of the mandatory reporting duty on the businesses and voluntary organisations here are based on currently available evidence of staff estimates. Where estimates were not available these costs have not been quantified. These estimates are presented in Tables 16 and 17.
152. Familiarisation costs are estimated by multiplying the time it takes to read the legislation, with the estimated number of staff reading the legislation, which is then multiplied by the wage rate. To estimate the wage rate, the median hourly wage is

used and uplifted to take into account non-wage benefits such as pension payments, which are detailed in Table 9. As noted above, to reflect uncertainty in the volumes of staff reading the guidance, low, central and high estimates are provided. Hourly wage per profession along with the proportion of hourly wage spent on reading the guidance can be found in Table 9. Table 16 provides total familiarisation cost by volume of staff working in the private sector for each profession. These estimates are based on the available data and do not cover all staff working in the private sector that may be affected. It is likely that the figures provided underestimate the number of private sector staff affected.

153. It is estimated that between **366,500 and 515,500 people will read the guidance, with a central estimate of 441,000 staff.**

Table 16: Low, central and high estimates of the volumes of private sector staff reading the guidance issued.

Staff working in the private sector	Low (80%)	Central (90%)	High (100%)
Teachers	48,700	54,800	60,800
Teaching Assistants	8,900	10,000	11,200
All group-based provisions/sessional/full day care setting	231,100	260,000	288,900
Social Workers	9,700	10,900	12,100
Childminding	24,300	27,400	30,400
Doctors	3,400	7,400	11,400
Nurses	4,400	16,000	27,700
Midwives	2,900	3,200	3,600
Ambulance	2,200	2,500	2,800
Scientific, Therapeutic & Technical Staff (ST&T)	0	5,200	10,300
Support to doctors, nurses & midwives	2,400	8,600	14,700
Support to ambulance staff	2,400	2,700	3,000
Support to ST&T staff	0	2,000	4,000
Infrastructure support	0	250	495
GPs	4,800	5,400	5,900
GP Nurses	2,300	2,600	2,900
GP Direct Patient Care	160	850	1,500
Dentists	6,600	7,400	8,200
Dental care professionals	12,400	14,000	15,500
Total volume of workers	366,500	441,000	515,500

Source: Home office internal estimates. Data used to calculate these estimates can be found in the annex 1.

Table 17: Low, central and high total familiarisation cost per profession affected (£)

Staff working in the private sector	Low (80%)	Central (90%)	High (100%)
Teachers	2,000	57,000	250,000
Teaching Assistants	205	6,000	26,100
All group-based provisions/sessional/full day care setting	7,700	223,800	981,200
Social Workers	315	9,222	40,400
Childminding	445	12,900	56,700
Doctors	190	10,800	66,100
Nurses	140	13,400	91,600
Midwives	105	3,000	13,300
Ambulance	85	2,400	10,600
Scientific, Therapeutic & Technical Staff (ST&T)	0	4,600	36,000
Support to doctors, nurses & midwives	53	4,900	33,500
Support to ambulance staff	50	1,500	6,400
Support to ST&T staff	0	1,400	11,200
Infrastructure support	0	135	1,100
GPs	215	6,300	27,500
GP Nurses	75	2,200	9,600
GP Direct Patient Care	5	995	7,100
Dentists	310	9,000	39,500
Dental care professionals	585	17,100	74,900
Total	12,400	386,700	1,782,700

Source: Home Office internal estimates. Data used to calculate these estimates can be found in the annex and the footnotes **Error! Bookmark not defined. Error! Bookmark not defined. Error! Bookmark not defined. Error! Bookmark not defined. Error! Bookmark not defined. Error! Bookmark not defined.**

154. It is estimated that total direct costs to businesses ranges between **£12,400 and £1.8 million**, with a central estimate of **£0.4 million (PV)**.

G: Costs and benefits to households' calculations

155. There is no expected impact on households as part of this intervention.

H: Business environment

156. The mandatory reporting duty is expected to impact private sector businesses employing professionals who will incur familiarisation costs. The professionals affected and estimated cost to business are detailed in Section F.

I: Trade implications

157. There is no expected trade impact as part of this intervention.

J: Environment: Natural capital impact and decarbonisation

158. There is no expected environmental impact as part of this intervention.

K: Other wider impacts (consider the impacts of your proposals)

159. There are a wide range of economic and social benefits associated with preventing CSA. Evidence shows that CSA is associated with an increased risk of adverse outcomes in many areas of a person's life, including physical, emotional and socioeconomic. Research by the IICSA has shown that the impact of CSA can be long term and may sometimes result in illness and disabilities

L: Risks and assumptions

160. **Evidence base** - Limited evidence is available from which to base the potential effect of mandatory reporting in the UK, particularly with regards to increase in referrals to social services and the ensuing effect on the criminal justice system. The analysis presented is based on a range of assumptions of varying quality. This uncertainty is reflected in the wide cost range. However, there is a risk that the analysis may under, or overestimate costs associated with the introduction of the new offence.
161. **Increase in reporting** - There is a high risk that the estimated increase in reporting will under or overestimate the true effect. The analysis assumes that there will be an increase in reporting to the police due to increased publicity and an increase in precautionary reporting. But the increase will not be significant because a statutory duty already exists for adults working with children to report concerns about CSA. Therefore, it is assumed that increase in reporting to police will range between of 0.1 per cent and 0.5 per cent with a central estimate of 0.3 per cent. There is a high risk around this estimate.
162. The low rates for police recorded crime used in the models also reflect the fact that not all reported incidents to the police go on to be recorded as a crime. This is also offset by a wide inclusion of potential offences that could be recorded as a result of the duty and so a relatively high number of crimes captured.
163. Over the past 10 years, reporting rates for CSA have increased. The base counterfactual volume of reporting is based on the average reporting rate over the past five years. However, these rates may over or underestimate the actual rate.
164. **Increase in CSA referrals** - It is assumed that there will be an increase in CSA referrals to social services and the number of children in care due to CSA. It is assumed that the increase will range from one per cent to three per cent with a central estimate of two per cent. There is no data to base this estimate on. This assumption may over or underestimate the true increase. To mitigate against this risk, these estimates have been included as indicative scenarios and not included in the NPSV calculations.
165. **Professionals subject to the duty** - There is risk that the analysis does not cover the full range of professionals that will be impacted by the duty and may underestimate the true impact. A proportionate approach has been taken to capture the volume of individuals that will be impacted by this duty. But there is a risk that a proportion of those impacted have not, including those in Out-of-School Services (OOSS) settings as outlined in the risk below. The volume of healthcare professionals likely to be working with Children and Young People (CYP) has been estimated using scenario analysis. The methodology for estimating volumes of professionals subject to the duty is outlined in Annex 1.

166. **Out-of-School Services (OOSS) professionals** - OOSS covers a range of settings, including tuition centres, extra-curricular clubs, uniformed youth organisations, and religious settings. It has been difficult to estimate the size of this cohort due to the unregulated nature of the sector, however, DfE analysts have estimated that there are at least 1.5-2 million currently employed by 260,000 OOSS providers – based on desk research. There is likely an overlap in the number of individuals estimated to be working in OOSS and those captured in the professionals' estimates in the impact assessment but we are unable to account for that. There is also no data on the split between public and private sector. Due to the poor quality of the data and high risk of double counting the associated, costs for OOSS professionals have not been monetised in the impact assessment. The size of the cohort is however expected to be significant and consideration will be required about the nature of guidance and/or training following implementation of the duty required for this cohort. The familiarisation costs monetised therefore represent an underestimate, which has been flagged throughout the assessment and the risks.
167. **Wages for professionals subject to the duty** – The wages for professionals have been estimated using Office for National Statistics (ONS) data as detailed in the Familiarisation costs with new mandatory reporting guidance section. It is possible that the wages used may be an over or underestimate for professions and the specific staff groups within those.
168. **Estimating new obstruction offence** – there is no evidence upon which to judge how many professionals may be obstructed from carrying out their duty or not adhering fully to the duty. A series of proxy offences were reviewed to allow some estimation of the potential impact on the criminal justice system but these may under or over-estimate the potential volumes.
169. **Criminal justice data** - A range of assumptions have been made about interactions between different parts of the criminal justice in the absence of linked data that tracks cases through the system. These have been detailed throughout the assessment but may under or over estimate the case flow and impacts.
170. **Increase in referrals to Social Care and Local Authorities** - The analysis assumes that there is no increase in speculative contacts with social services and local authorities. Speculative contacts, which could result from individuals asking for advice, will not always result in a referral. Given an absence of evidence on the outcomes of speculative contacts outside of the mandatory reporting duty, this assumption is taken for simplicity but mean the scenario analysis on referrals may be an underestimate

Annexes

Mandatory specific impact test - Statutory Equalities Duties	Complete
<p>The department does not consider that the implementation of a mandatory reporting duty for CSA constitutes unlawful discrimination, harassment, victimisation or any other conduct prohibited by the Equality Act 2010.</p> <p>For the small number of slight potential impacts which have been identified in respect of advancing equality of opportunity and encouraging good relations (across protected characteristics of age, disability, race and maternity/pregnancy), the government will take appropriate action to mitigate.</p> <p>The SRO has agreed these summary findings.</p>	<p>Yes</p>

Annex 1: Methodology note: profession volumes

A variety of data sources have been drawn upon to estimate the volume of the staff that will fall under the new mandatory reporting duty. The professions identified fall into the following groups: Teaching professionals, healthcare professionals, childminders and other care providers, police and probation officers, children's home staff and social workers and housing officers. The data across these professions, where available, includes staff from both the public and private sectors.

Teaching professionals

- To estimate the volume of teaching professionals in England, data from the DfE¹⁰⁸ was used. Where the data was available, headcount data has been used instead of full-time employment data to obtain a better understanding of the volume of teaching professionals. The data on private school staff has been obtained from the Independent Schools Council.¹⁰⁹ To estimate the number of nursery staff it is assumed that for every five pupils there is one staff member, this is based on government guidance.¹¹⁰ Data on pupils by region was used to find the proportion of pupils in England. This was then used to calculate the number of nursery staff using the ratio between staff and pupils.

Healthcare professionals

- There is no single data source for the healthcare workforce in England, because staff work across the NHS, independent providers, third sector settings and in Local Authorities. A combination of different workforce datasets has been used to compile a potential estimate of workforce affected. The data on volumes of healthcare professionals has been obtained from a variety of sources in collaboration with the DHSC. Quarterly NHS Digital data on full time employment (FTE) has been used to estimate volumes for doctors,¹¹¹ nurses, midwives, ambulance workers, scientific, therapeutic, and technical (ST&T) staff, and infrastructure support.¹¹² Monthly NHS Digital data has been used to estimate full time employment for GPs.¹¹³ The volume of dentists has been estimated using NHS Digital Dental Statistics¹¹⁴ in combination with General Dental Council reported statistics¹¹⁵ to account for dental care professions and private sector dentists. Independent Sector Workforce estimates have been obtained

¹⁰⁸ Department for Education (2023), School Workforce in England .Available here: <https://explore-education-statistics.service.gov.uk/find-statistics/school-workforce-in-england>

¹⁰⁹ Independent Schools Council (2024), ISC Census and Annual Report 2024. Available here: https://www.isc.co.uk/media/uukn4r3i/isc_census_2024_15may24.pdf

¹¹⁰ Department for Education (2023), Statutory framework for the early years foundation stage: setting the stage for standards for learning, development and care for children from birth to five. Available here: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1170108/EYFS_framework_from_September_2023.pdf

¹¹¹ NHS Digital (2024). NHS Workforce Statistics, September 2024 Doctors by Grade and Specialty. Available here: <https://digital.nhs.uk/data-and-information/publications/statistical/nhs-workforce-statistics/september-2024>

¹¹² NHS Digital (2024). NHS Workforce Statistics, September 2024 Staff Group, Care Setting and Level. Available here: <https://digital.nhs.uk/data-and-information/publications/statistical/nhs-workforce-statistics/september-2024-staff-group-care-setting-and-level>

¹¹³ NHS Digital (2024). General Practice Workforce, 30 November 2024. Available at: <https://digital.nhs.uk/data-and-information/publications/statistical/general-and-personal-medical-services/30-november-2024>

¹¹⁴ NHS Digital (2023). NHS Dental Statistics for England – 2022/23: Workforce overview. Available at: <https://digital.nhs.uk/data-and-information/publications/statistical/nhs-dental-statistics/2022-23-annual-report>

¹¹⁵ General Dental Council (2023). Registration report – December 2023. Available here: https://www.gdc-uk.org/docs/default-source/registration/registration-reports/registration-report_december-2023.pdf?sfvrsn=900d2c8a_3

using DHSC estimates,¹¹⁶ in combination with the proportion of NHS workers by staff group.¹¹⁷ Some healthcare professionals, such as those working in Local Authorities and for third sector and community organisations, may not be captured in the data informing these workforce estimates, and therefore the estimates may underestimate the total size of the workforce affected by the duty.

- Conversion rates for headcount to FTE has been obtained using NHS Digital workforce statistics,¹¹⁸ which are used to estimate FTE volumes where only headcounts are available. All volume estimates have been sense checked against ONS Census data.¹¹⁹ There is no indicator to show those working in regulated activity with children within healthcare workforce data. Instead, staff groups for each healthcare profession have been categorised on their likelihood of working in regulated activity with children.
- The high scenario takes all staff group volumes with a high likelihood, and 50 per cent of staff group volumes with a medium likelihood. Due to the uncertainty in the number of healthcare professionals who may work in regulated activity with children, the number of staff affected by the duty may be higher than the high scenario presented. The central scenario takes all staff group volumes with a high likelihood, and 25 per cent of staff group volumes with a medium likelihood. The low scenario takes all staff group volumes with a high likelihood. The low scenario is considered by some to be an underestimate, but this is included as the minimum rather than the expected volume of staff who will fall under the duty.

Childminders and other care providers

- Data for childminders and other group-based providers including volunteers, has been obtained from the DfE.¹²⁰

Police and probation officers

- Data on the total police force published by the Home Office,¹²¹ including volumes for the special constabulary and police support volunteers, has been used to estimate the volume of professionals falling under the duty. To estimate the proportion of total police workforce in England, UK population data,¹²² specifically population proportions have been used.

¹¹⁶ Department of Health and Social Care (2023). Impact Assessment: Mandatory training on learning disability and autism: code of practice consultation. Available here: Impact assessment: Oliver McGowan draft code of practice: <https://assets.publishing.service.gov.uk/media/649a8c399e7a8b0013932bec/impact-assessment-oliver-mcgowan-draft-code-of-practice.pdf>

¹¹⁷ To note it is unclear what workforce would be captured in these estimates. There may be double counting between public sector and private sector workforce numbers as some healthcare professionals may work in both NHS and independent settings.

¹¹⁸ NHS Digital (2024). NHS Workforce Statistics, September 2024 England and Organisation. Available at: <https://digital.nhs.uk/data-and-information/publications/statistical/nhs-workforce-statistics/september-2024>

¹¹⁹ ONS (2023). Census: Occupation – minor groups. Available here: <https://www.ons.gov.uk/datasets/TS064/editions/2021/versions/5/filter-outputs/c2b5643e-0cbc-4bcb-aaf2-df4058663478#get-data>

¹²⁰ Department for Education (2024). Childcare and early years provider survey. Available here: <https://explore-education-statistics.service.gov.uk/find-statistics/childcare-and-early-years-provider-survey>

¹²¹ Home Office (2022). Police workforce, England and Wales: 31 March 2024. Available at: <https://www.gov.uk/government/statistics/police-workforce-england-and-wales-31-march-2024/police-workforce-england-and-wales-31-march-2024>

¹²² ONS (2024). Population estimates for the UK, England, Wales, Scotland and Northern Ireland: mid-2023. Available at: <https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/latest>

- Data on HM Prison and Probation Services Workforce jointly published by the Ministry of Justice and HM Prison and Probation Service¹²³ has been used to estimate volumes of probation officers in England and Wales and volumes of staff working in the day-to-day management of Youth Custody services.¹²⁴ Population estimates published by the ONS have been used to estimate the proportion of professionals in England where the data is provided nationally.¹²⁵

Children's home staff

- Two sources have been used to obtain data in regard to children's homes. A workforce census of children's home from the DfE¹²⁶ and published data by OFSTED, the Office for Standards in Education, Children's Services and Skills¹²⁷ of the volume of children's home and places. These sources have been used to estimate profession volumes in this area, specifically, the volume of managers and non-managerial staff in children's homes. The data from the DfE provides the mean number of staff per home as well as the manager to staff ratio. Those values have been used in conjunction with the volume of children's homes provided by the OFSTED data to provide a range of estimates for the volume of staff and the volume of managers and non-managerial staff.

Social workers

- Several sources have been used to estimate the number of adult social workers which are used in scenario analysis. The high scenario obtains an estimated volume of staff from data published by Social Work England.¹²⁸ This is then combined with Skills for Care¹²⁹ data to estimate the proportion of social workers in the independent sector. The central scenario obtains volumes from the ONS census.¹³⁰ The low scenario combines Social Work England estimates¹³¹ with data obtained from the DfE.¹³²
- DfE¹³³ provides data on the number of child and family social workers including agency workers who are employed by local authorities. Headcount data has been used to estimate these profession volumes.

¹²³ HM Prison and Probation Service and Ministry of Justice (2024). HM Prison and Probation Service workforce quarterly: September 2024. Available at: <https://www.gov.uk/government/statistics/hm-prison-and-probation-service-workforce-quarterly-march-2023>

¹²⁴ The Youth Custody Service (YCS), created in April 2017 to oversee day-to-day management of the under 18s young people's estate, is a new specialist service

¹²⁵ ONS (2024). Population estimates for the UK, England, Wales, Scotland and Northern Ireland: mid-2023. Available at: <https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/latest>

¹²⁶ Department for Education (2024). Children's homes workforce census: Stage 1 findings – March 2024. Available at: https://assets.publishing.service.gov.uk/media/65fac79d9316f5001164c3ae/Children_s_homes_workforce_census_-_stage_1_findings.pdf

¹²⁷ OFSTED (2024). Children's social care data in England 2024. Available at: <https://www.gov.uk/government/statistics/childrens-social-care-in-england-2024>

¹²⁸ Social Work England (2023). Social work in England: State of the nation 2023. Available at: <https://www.socialworkengland.org.uk/about/publications/social-work-in-england-state-of-the-nation/>

¹²⁹ Skills for Care Workforce Intelligence (2024). The state of the adult social care sector and workforce in England – October 2024. Available at: <https://www.skillsforcare.org.uk/Adult-Social-Care-Workforce-Data/Workforce-intelligence/Home.aspx>

¹³⁰ ONS (2023). Occupations of those in employment, by age and sex, England and Wales, Census 2021. Available at: <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/employmentandemployeetypes/datasets/occupationsofthoseinemploymentbyageandsexenglandandwalescensus2021>

¹³¹ Social Work England (2023). Social work in England: State of the nation 2023. Available at: <https://www.socialworkengland.org.uk/about/publications/social-work-in-england-state-of-the-nation/>

¹³² Department for Education (2024). Children's social work workforce – 2023. Available at: <https://explore-education-statistics.service.gov.uk/find-statistics/children-s-social-work-workforce>

¹³³ Department for Education (2023). Children's social work workforce. Available at: <https://explore-education-statistics.service.gov.uk/find-statistics/children-s-social-work-workforce>

Housing officers

- Employment data by occupation collected by the ONS¹³⁴ is used to estimate the number of housing officers. However, this data gives the volume of housing officers in the UK. To find the volume of housing officers in England, population estimates from the ONS¹³⁵ have been used to estimate this proportion.

¹³⁴ ONS (2024). Earnings and hours worked, occupation by four-digit SOC: ASHE Table 14. Available at: <https://www.ons.gov.uk/employmentandlabourmarket/peopleinwork/earningsandworkinghours/datasets/occupation4digitsoc2010ashtable14>

¹³⁵ ONS (2024). Population estimates for the UK, England, Wales, Scotland and Northern Ireland: mid-2023. Available at: <https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/bulletins/annualmidyearpopulationestimates/latest>

Annex 2 – Child sexual abuse police recorded crime codes used in modelling effects of intervention

Data on the number of police recorded crimes for CSA are based on the volumes of offences recorded against the offence codes below.

17B	Sexual assault on a male child under 13
19D	Rape of a female child under 16
19E	Rape of a female child under 13
19G	Rape of a male child under 16
19H	Rape of a male child under 13
20B	Sexual assault on a female child under 13
21	Sexual activity involving a child under 13
22B	Sexual activity involving child under 16
71	Abuse of children through sexual exploitation (formerly prostitution or pornography)
73	Abuse of position of trust of a sexual nature
88A	Sexual grooming
86	Obscene publications (proxy for indecent image of children offences)

Annex 3 – Long list of proxy offences to model the criminal sanction of obstructing a reporter from fulfilling their duty

- a) **Failure to disclose Information about Acts of Terrorism Sec. (6614):** It is a criminal offence to not tell the police as soon as is reasonably practical if you become aware of information you know or believe may assist in preventing an act of terrorism.
- b) **Failure to disclose, obstruction or false or misleading information (95):** It is an offence to commit fraud by failing to disclose information to another person where there is a legal duty to do so.
- c) **Offences under the Female Genital Mutilation Act 2003 (00852):** It is an offence to perform or assist FGM being done by a non-UK national. It is a legal requirement for regulated health and social care professionals and teachers to report known cases of FGM to the police however, it is not a criminal offence to not report.
- d) **Breach of a Female Genital Mutilation Order (06804):** Makes it an offence to breach an FGM order that can contain restrictions, prohibitions, requirements or any such terms deemed appropriate to prevent individuals subjecting a girl to FGM.
- e) **Intimidating or intending to intimidate a witness (07904):** Intimidating or attempting to intimidate a witness.
- f) **Proceeds of Crime Act 2002 (03804):** Failure to disclose when knowing, suspecting or having reasonable grounds for knowing/suspecting another person is engaged in money laundering in a regulated sector.
- g) **Misuse of Drugs Act 1971 (09389):** An offence is committed if a person intentionally obstructs or conceals from a person acting in exercise of their powers under this subsection, or without reasonable excuse fails to produce any such books or documents where their production is demanded by a person in exercise of their powers under that subsection.