



# **ANNUAL REPORT AND ANNUAL ACCOUNTS 2023-24**



**The Children's Court Guardian Agency for Northern Ireland  
Accounts for the Year ended 31 March 2024**

**Laid before the Northern Ireland Assembly under section 11(3) (c)  
of the Government Resources and Accounts Act (Northern Ireland) 2001  
by the Department of Health**

**On**

**20 May 2025**



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## Children's Court Guardian Agency for Northern Ireland

The Children's Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023 came into force on the 6<sup>th</sup> March 2023 with the commencement of the implementation of The Adoption and Children Act (2022). This changed the name of the Agency from the Northern Ireland Guardian Ad Litem Agency to the Children's Court Guardian Agency for Northern Ireland. The Guardians Ad Litem are now known as Children's Court Guardians.

The Functions of the Children's Court Guardian Agency for Northern Ireland (No.1) Direction (Northern Ireland) 2024 came into operation on 6<sup>th</sup> February 2024. This Direction sets out the functions of the Children's Court Guardian Agency including the requirement to employ or approve suitably qualified persons as children's court guardians; to employ a sufficient number of guardians to ensure that in each case the Agency can provide a social work report which is based on the appointed guardian's assessment of the best interests of the child, takes account of the child's wishes and feelings, and is independent of any other party to proceedings; and to establish and maintain liaison arrangements with the Northern Ireland Courts and Tribunals Service and with statutory or voluntary agencies as required.

### Board Members as at 31<sup>st</sup> March 2024

Mrs Gemma Loughran (Chair)  
Ms Dawn Shaw (Chief Executive)  
Ms Veronica Callaghan (Non-Executive Director)  
Mr Lee Wilson (Non-Executive Director)  
Mr David Douglas (Non-Executive Director)

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## FOREWORD by the Chair

**Gemma Loughran, Chair**

**of the Children's Court Guardian Agency for Northern Ireland**



As Chair of the Board of the Children's Court Guardian Agency for Northern Ireland I am pleased to present our Annual Report and Accounts for the period 1 April 2023 to 31 March 2024.

Last year, I referred to the many changes in relation to the Agency in 2022-23 including our change of name, the change of name of our guardians, the move of our Belfast premises to James House, and the modernisation of the look of the Agency. These changes have affected all our staff and the children and the young people we serve and, on behalf of the Board, I want to acknowledge with gratitude all who have cooperated so generously and creatively to effect these changes so successfully.

A recurring theme in this Report is the pressure on our service. Our work is demanded and we therefore have no control over its volume. A Public Law application or an Adoption application to our family courts will lead to a guardian being appointed and, following that important step, our role is to allocate a guardian for the child(ren) or young person(s), the subject(s) of the application. As is clear from the Overview in this Report by our Chief Executive, an illustration of the pressure on our service is that we received last year 803 requests relating to 1,226 children and young people for the allocation of a guardian compared with 768 requests relating to 1,153 children and young people in the previous year.

There is a statutory imperative to avoid delay in the family justice system and the pressure of increased demand is compromising the fulfilment of that imperative. Our Board regards as the most significant challenge to the Agency is our inability to allocate a guardian promptly, which is reflected in the fact that there is a waiting list for such allocation. Our Chief Executive and Senior Leadership Team have developed a number of initiatives to address this challenge, including the creation of a new cadre of guardians and a sophisticated case grading system. However, we recognise that there

is no ready solution to this problem and we share the frustration of the judiciary about this cause of delay which remains our priority policy and operational concern.

The staff of our Agency are our most precious asset and the Board is very proud of the cooperation between our professional and corporate and business support team which is vital to our work with and for vulnerable children and young people. This crucially important work brings with it exceptional professional and personal demands and we acknowledge the consummate dedication and exemplary commitment of all our staff. They continue to seek to offer the very best to all whose needs we serve. I am grateful to all members of our staff for their unfailing dedication and for their success in balancing their work, their own wellbeing and the needs of their own families, including the clinically vulnerable.

The children and young people we serve are the focus of our work and the Board was delighted to welcome to our meeting, in December 2023, two young people. They told us about the value of being represented by a guardian and the importance of being able to discuss in confidence their needs and feelings. We felt privileged to listen to their views and have decided that our Board will in future meet once each year with young people. We were delighted to learn that, having met with us a Board, the young people decided that what have formerly been called the Agency “Youth Forum” would now be called the Agency “Youth Board”.

I referred last year to the excellent work of our Chief Executive, Dawn Shaw OBE. Dawn continues to lead our Agency with exceptional distinction and with unstinting dedication. She is committed, in cooperation with the Senior Leadership Team, to achieving our strategic goal of Transformation with its three drivers of Improvement, Data and Culture. The Board wishes to place on public record its very sincere appreciation to the continuing inspirational work of Dawn.

I am most grateful to all my Non-Executive colleagues on the Board for their dedication and commitment to our Agency and for their support and advice to me in my role as Chair.

Looking forward to 2024 and beyond, the Children's Court Guardian Agency will continue with the implementation of our Strategic Plan. We look forward to engaging with other stakeholders, both locally and nationally. We hope to play our part in the implementation of the recommendations of the Report by Professor Ray Jones on Children's Services.

I reiterate what I said last year about the high quality of care provided to vulnerable children and young people and their families by social workers and guardians and about the need for continuing vigilance to ensure that such high quality is maintained, despite all the pressures on public services at this time. All vulnerable children and young people deserve the best that society can provide and all of us who are privileged to serve them must ensure the fulfilment of that objective.

We are an Arm's Length Body financed and supported by the Department of Health. I wish to acknowledge publicly our gratitude to the Department for their invaluable advice and support. Of particular importance to the Agency in the last year was the additional financial support to enable us to recruit the new cadre of guardians to assist us in addressing the allocation problem.

I am pleased to commend this Annual Report.



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**Gemma Loughran**

**Chair**

**18 April 2025**



# OVERVIEW by the Chief Executive

**Dawn Shaw OBE, Chief Executive**

**of the Children's Court Guardian Agency for Northern Ireland**



This year has been one of opportunity and challenge, this is the first year of the Agency five-year strategic plan 2023-2028, the overarching theme of which is transformation. The Agency has embarked on a journey of transformation, the name change was a significant change for the Agency and for the Guardians. The new branding has now been installed in our three office bases. One of the biggest changes was the move to our new Belfast Offices in James House which is situated in the old Gasworks site. This is a modern office base with excellent facilities and access to a range of rooms which can be booked as required, which has given us greater flexibility. However, it has limited parking facilities and is a distance from the Courts which has proved a challenge for staff.

The biggest challenge we have had this year has been our ability to allocate cases which have been appointed by the Courts, to a Guardian, in a timely way. We have had a significant unallocated waiting list throughout the year. The situation has been compounded by a number of factors.

There is an increasing number of children who are looked after so the demand for a Guardian remains high. This year we had 803 requests from the Courts for Guardian appointments, which involved 1,226 children which is an increase from the previous year. The number of cases closed at the end of March 2024, was 773 cases (1,211 children), which is slightly lower than the number of case closures in 2022-23. Of the referrals received there were 295 cases (36.7%) which were return cases.

The number of unallocated cases has remained between 130–150 cases during the year, which is unacceptably high. Despite the measures which were put in place we have not been able to reduce the number significantly.

The Agency has had an unprecedented level of sickness absence during the year which has impacted significantly on the ability to allocate cases. The posts which became vacant due to retirements have been recruited and staff commenced into post during the year and following induction have gradually built up their caseloads.

As part of the transformation agenda, the Agency developed a new Guardian role, enabling staff to commence in post and have greater support whilst developing their skills and experience, with a differentiated caseload from the more experienced Guardian staff. These new staff have been recruited into post and have completed their induction and will be building up their cases. It will take time for them to transition into the role and for the impact to be realised. This has increased the Guardian workforce, however, there are likely to be more changes given the demography of the workforce within the Agency.

The three strategic drivers within the Strategic Plan are Improvement, Data and Culture. These will be applied across four strategic work areas children and young people, support to staff, systems and influencing.

The development of the new guardian role, the caseload grading initiative, the improvements with the internal Guardian Case Information system and the implementation of the revised recording and supervision policy are all part of the improvements within the Agency during the last year to deliver the strategy.

The focus on quality and on social care governance has been a theme this year.

The importance of the involvement of children and young people in our work cannot be underestimated. The Youth Board has continued and has been refreshed. The young people involved have assisted with the rebranding within the Agency and in the revision of the tools which were developed originally with young people, About me and About Court. In a first for the Agency, young people attended the Board meeting in December 2023, which enabled them to give a first-hand account of their experience of having a guardian and of being in the court process. It has been agreed that this will become an annual occurrence to ensure that the youth board has direct access to the Board and an opportunity to feedback on things we need to improve.

It is also worthy of note that the young people in the Youth Board, received a Highly Commended award at this year's VOYPIC Care Day event (Voice of Young People In Care) which was held at Queen's University in Belfast. The involvement of children and young people is vital to the work of the Agency.

As well as engagement with children and young people, feedback on their experiences with the Agency is important and this year, we have refreshed the system of feedback to ensure we increase this. This is included as a mandatory part of record keeping, feedback in their own words. We have also developed a new app for younger children and children with additional needs, to provide easier access to give direct feedback. This has been piloted and is due to be rolled out following final testing. This is an important part of improvement within the Agency and will provide additional information to assist with our focus on data and how this can be used to improve the quality of the service to children and young people, a key part of the strategy.

The delay pilot commissioned by the Shadow Family Justice Board delay subgroup is reaching a conclusion. The pressures on the wider system and the need to ensure the accuracy of the data from all five Trusts and the Agency have taken longer than anticipated. The report will hopefully contribute to the reduction in delay for children and young people. Already highlighted are the differences in the way information is collected across Trusts, which makes it more challenging to provide meaningful analysis and data which might assist in improving the experiences of children and young people within public law proceedings.

There has been a lot of work undertaken by the Agency during the last year. The main challenge has been the management of the number of unallocated cases. This is a constant concern of the Family Division Judiciary whom we meet on an annual basis. The Agency is aware of the frustration within the family courts around this challenge. The Guardian Services Managers and the Assistant Directors have retained a constant focus on allocation, including implementing emergency measures this year to ensure that the most urgent cases are prioritised and allocated.

The guardians have also continued to demonstrate their commitment to children and young people and the Agency and have worked tirelessly to represent children and

young people in court proceedings. I want to acknowledge all of this hard work and dedication, despite the ongoing pressures. I am very grateful to staff for all of their work. I would also want to acknowledge the work of the corporate and business support staff who provide all the support to guardians in the delivery of the service and are key to supporting the allocation process.

As a small Agency, working as a team is important to the delivery of a quality service. This is part of the cultural development of the Agency and the dedication and commitment of staff in the midst of all the continued pressures is impressive.

I am also extremely grateful to the Chair and Board for their ongoing support and leadership during the last year, which has enabled the Agency to make the progress and achievements outlined in this report.



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**Edel McKenna**  
**Chief Executive**  
**18 April 2025**

**Footnote:** As the presentation of the Children's Court Guardian Agency Annual Report and Accounts 2023/24 required updating to reflect the James House capitalisation under IFRS16, and as Ms Shaw, the then Chief Executive for the Agency has since retired, I as the current Chief Executive am satisfied that the Report and adjusted Accounts are accurate and I am content to approve.



# PERFORMANCE REPORT

**The Performance Report provides information on the Children's Court Guardian Agency for Northern Ireland, its main objectives and strategies and the principal risks that it faces.**

**The Performance Report includes a Performance Analysis of the Agency's Performance during the year**



# PERFORMANCE OVERVIEW

**Setting out the purpose of the Children's Court Guardian Agency for Northern Ireland and performance against its objectives and the risks to the achievement of those objectives.**

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## Our Purpose

The Children's Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023 came into force on the 6<sup>th</sup> March 2023 with the commencement of the implementation of The Adoption and Children Act (2022). This changed the name of the Agency from the Northern Ireland Guardian Ad Litem Agency to the Children's Court Guardian Agency for Northern Ireland. The Guardians Ad Litem are now known as Children's Court Guardians.

The Functions of the Children's Court Guardian Agency for Northern Ireland (No.1) Direction (Northern Ireland) 2024 came into operation on 6th February 2024.

This Direction sets out the functions of the Children's Court Guardian Agency including the requirement to employ or approve suitably qualified persons as children's court guardians; to employ a sufficient number of guardians to ensure that in each case the Agency can provide a social work report which is based on the appointed guardian's assessment of the best interests of the child, takes account of the child's wishes and feelings, and is independent of any other party to proceedings; and to establish and maintain liaison arrangements with the Northern Ireland Courts and Tribunals Service and with statutory or voluntary agencies as required.

The primary function of the Children's Court Guardian Agency for Northern Ireland is to provide children's court guardians who are appointed by the court to safeguard the interests of children and young people in specified public law and adoption proceedings.

The priorities and objectives for meeting the Agency's overall aim are set out in its annual Business Plan, the key objectives of which are subject to approval by its Sponsor Branch in the Department of Health. In common with all Arms' Length Bodies (ALBs), on issues of governance and assurance, the Agency is directly accountable to the Department of Health.

## **Resources**

The Agency has a small staff complement across its corporate and professional functions, to deliver our statutory function. The Agency occupies three office accommodations sited strategically in Belfast, Derry/Londonderry and Armagh. In March 2023 the Agency moved its Belfast office to a new public sector hub for Arm's Length Bodies in James House.

## **Risk Management**

The Agency Board receives strategic updates on issues which may impact on the organisation. The Board also maintains a Corporate Risk Register which is routinely considered at all meetings of the Audit and Risk Assurance Committee and formally reviewed by the Board twice a year. Within the year, the Board monitored closely key sectoral risks and issues which it considered for possible impact on achievement of its Business Plan objectives.

## **Complaints about the Children's Court Guardian Agency for Northern Ireland**

The Agency dealt with 1 complaint from service users in the course of the year, which was resolved at the informal stage. The Agency received 4 compliments from those with whom it engaged.

## **Finance Summary**

The Children's Court Guardian Agency for Northern Ireland's receives its main funding from the DoH in the form of a Revenue Resource Limit. The monies fund the work of the Agency's Business Plan. The Financial Statements for the year-end 31st March

2024 can be found on pages 83 to 86. The Agency is required to ensure that it breaks even on an annual basis by containing its surplus within £20,000. The following table summarises the performance against the financial target.

<b>Revenue Resource Limit</b>	£4,931,890
<b>Net Expenditure</b>	£4,925,161
<b>Surplus against Revenue Resource Limit</b>	£6,729

The Board of the Agency received regular updates on expenditure and year end forecasting to ensure the organisation met its statutory breakeven requirements in 2023-24.

### Going Concern

As illustrated in our Statement of Financial Position, the Children's Court Guardian Agency operates with a net liability position, largely generated by our trade and other payables liability compared to a small capital asset base. As a non-departmental public body, the Agency is funded through the Department of Health.

Management are not aware of any conditions or events, currently or in the future, that would bring this assumption into question.

As Department of Health funding will continue for the foreseeable future, this ensures that the preparation of our accounts as a going concern is the correct basis.

### Investment Strategy and Plans

The Agency receives its funding on an annual basis and has no requirement for an Investment Strategy or Investment Plans.

### Accounts

The Accounts have been prepared under a direction issued by the Department of Finance under Circular DAO (DoF) 01/24.



# PERFORMANCE ANALYSIS

**Providing a balanced and comprehensive analysis of the performance of the Children's Court Guardian Agency for Northern Ireland's during the year.**

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## Representing Children and Young People

The Children's Court Guardian Agency for Northern Ireland provides a service to children and young people who are subject to both Public Law proceedings (Children Order (NI) 1995) and to Adoption proceedings (Adoption Order (NI) Order 1987). The Agency is a regional service which is demand led and therefore there is no control over the number, type or location of Court requests for Guardian appointments.

The core purpose of the Agency is to represent the interests of children and young people in their court proceedings, to report upon their ascertainable wishes and feelings in light of their age and understanding, and to promote their best interests.

In 2023-24 the Agency received 803 requests from the Courts for Guardian appointments, which involved 1,226 children. This number is comparable to the number of referrals for Guardian appointments 2022-23 (768 requests and 1,153 children and young people).

The number of cases closed during this period was 773 cases (1,211 children and young people)\*, which is slightly lower than the number of case closures in 2022-23 (785 cases involving 1,165 children and young people).

A number of children and young people whose cases are referred to the Children's Court Guardian Agency have previously been subject to court proceedings. A case is defined as a return case when the application is in respect of the same child/young or children/young people involved in previous proceedings. This year 295 cases or 36.7% of referrals were return cases.

*\* as noted at 31 March 2023.*

## Business Plan

The Agency has an annual business plan approved by the Department of Health and ratified by the Board. The Board approved Objectives to monitor performance against the Business Plan. These have been set out against Strategic Themes within the Strategic Plan (2023-28). This sits alongside the risk register in which risks are also set out against strategic themes. This allows risks to be monitored against their potential impact on strategic themes.

The Board reviews performance at each of its meetings.

Children's Court Guardian Agency for Northern Ireland has strategic goals which drive its performance.

# Performance Overview



## Number of Case Requests and Closures in 2023-24



**803 Case Requests**



**773 Closed Cases**

## Live Cases

**as at 31 March 2024**  
[cases with an appointed Guardian]

**660**

Live Cases

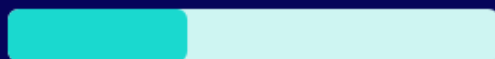


**1,152**

Children



**36.7%**



**295 Return Cases**  
received in-year

**1209 Children**

**Allocated a Guardian**  
as at 31 March 2024



# OVERVIEW

1 April 2023 - 31 March 2024

**660** Live Cases

**1,152** Children

(as at 31 March 2024)



**803** Cases Requests

(1 April 2023 - 31 March 2024)



**773** Cases Closed involving

**1,211** Children

(1 April 2023 - 31 March 2024)



**1,209**

**Children allocated a  
Guardian**

(1 April 2023 - 31 March 2024)

**116 Cases  
(involving 204 children)**

**awaiting allocation  
to a Guardian**

(as at 31st March 2024)



**109**

**Children have had a Final Hearing in  
Court and have been Adopted**

81 x Adoption - Placement  
10 x Adoption - Step-Parent  
2 x Adoption - Relative  
1 x Adoption - Abroad

# HOW WE WORK

## Quality

In 2023-24 the Quality Agenda has focused upon continuing to learn from and improve the quality of practice and service to children and young people. This programme has been overseen by the Social Care Governance Committee. Many of the initiatives are inter-related and provide a framework for measuring and improving practice.

## Case Grading Exercise

A case grading workstream was established following engagement sessions with staff, in order to address fairness in allocation processes and equity in caseloads.

The case grading exercise was undertaken by a group of guardians, Guardian Services Managers, and Assistant Directors with the input and guidance from the HSC Leadership Centre using the Quality Improvement approach.

The aim of the workstream was to develop a case allocation system which addresses workload and equity as well as evaluating the variations in both complexity of cases and intensity of activity associated with the stage of a case during the Court process.

As part of the case grading process, to deepen understanding of variations in case load and case activity, an audit of cases in the system for over 300 days was undertaken which enabled identification of what is working well as well as areas where improvement was needed.

Improvements have focused on the Guardian Case Information System (GCIS), the IT system which connects our service from receipt of initial applications from Court Service through to; allocation; solicitor appointment; case management; recording of children's information; report writing and report submission to Court as well as children and young people's feedback. GCIS provides invaluable data which can be of benefit internally and externally as we are a regional organisation with oversight of patterns

and trends relating to children and young people whose cases are before the Family Courts.

Using the Quality Improvement (QI) framework, the workstream identified the aim for GCIS to be used consistently to facilitate the timeliness of information inputted to ensure the reliability of the data generated. Co-operation between the Professional and Corporate Leadership Teams facilitated the design and implementation of a learning and improvement plan where advantages and challenges with the system's functionality were shared, helpful changes identified and a plan to make changes to functionality taken forward.

The next step involved small group sessions to implement the use of GCIS and the use of the QI framework in this improvement plan fostered a collective approach across the Agency to improving our service.

Having embedded GCIS as a working system, the next step was to develop with the Guardian workstream the domains and weightings in the case weighting system. The formulas devised were piloted on five occasions, by an increasing number of guardians using the QI PDSA cycles. The aim was to keep the process simple in order to ensure its efficacy. In February 2024, the final version of the case weighting tool was included in the functionality of the GCIS IT system and further in person small group sessions were arranged to support the roll out.

The aims of the case grading exercise were to, work collectively to develop a framework which supported equity within the Agency's allocation process and to identify a consistent measure of what constitutes a reasonable and safe caseload for individual guardians, which ultimately improves outcomes for children and young people.

## **Supervision and Appraisal**

The Children's Court Guardian Agency Supervision Policy is aligned with the Regional Social Work Supervision Policy and supports the development of improved supervision for Guardians as employed social workers. Supervision is provided by Assistant

Directors for Principal Children's Court Guardians. The frequency of supervision is compliant with the expectations as set out the Regional Policy. To support the provision of supervision for social work staff, peer group supervision is an integral part of the supervision infrastructure within the Agency and is facilitated by Guardian Services Managers. The bespoke nature of peer group supervision in the Agency has been embedded to ensure, that as social workers, Guardians are receiving the requisite level of supervision in compliance with regional standards as well as opportunities to reflect upon and improve practice.

Supervision provided to our most recently appointed Children's Court Guardians is bespoke to this new role in the Agency and is addressed within the revised Supervision Policy. Additional support is provided by way of peer group supervision for the group of new staff and more informal group mentoring, both facilitated by Principal Children's Court Guardians in their mentoring role.

### **Personal and Public Involvement (PPI) and Participation by Children and Young People**

Personal Public Involvement has been focused on engaging with children and young people both by capturing individual feedback at the end of a case and the re-generation of the Youth Board.

Over the last five years, a number of young people have participated in the group which provided an opportunity for them to share their experiences of our Service and their experience within the Family Courts. Their contributions have had a meaningful impact upon practice, for example, their feedback has resulted in guidance on how their views should be reflected verbatim in the Agency report templates for Guardians, and has influenced practice and guidance related to the recording of information.

The name change for our Agency has provided an opportunity to regenerate our Youth Board. The Agency has engaged with a design company and as part of the rebranding exercise a group of children and young people participated with a focus group and contributed their ideas about the Agency's new branding and website design. Young people have also contributed to the choice of images which represent children and

families on the Agency website as well as on leaflets and resources for engaging with children and young people. Most recently the Youth Board have been consulted with in relation to the revised professional standards in relation to Engagement with Children and Young People. This has involved co-working with VOYPIC. In December 2023, the young people attended a Children's Court Guardian Agency Board Meeting, which was a significant step in the development of the participation structures for young people who had a platform to influence at Board level. These young people were nominated for an award for social action at the VOYPIC Care Day awards for stepping up to improve policy and practice for other children and young people. More recently there have been a series of consultations with young people in relation to the Agency's revised Professional Standards, most specifically the standard "Engagement with Children and young People".

Promoting the participation of children and young people's involvement in the Youth Board and promoting the culture of participation in the Agency is an ongoing process and an objective to which we are very committed.

### **Feedback from Children and Young People**

In addition to creating opportunities for children and young people to contribute to the Agency as part of a group, providing opportunities for individual children and young people to provide feedback on their experience of our service is actively promoted.

GCIS functionality enables children and young people to provide feedback on the service they received both via hardcopy or via an app. A previous QI exercise focused on improving rates of children and young people's feedback in the Agency. This is an ongoing project and was incorporated into the recent IT improvement plan by revisiting with staff the mechanisms for enabling feedback in order to improve opportunities for feedback and to continue to promote the culture of feedback across the Guardian group.

As part of our ongoing QI approach to feedback from children and young people, we have incorporated feedback from children and young people into the Supervision and Appraisal processes for reflection/evaluation, we upload feedback received onto the



child/young person's file, and have embedded feedback as an essential field in the case closure systems and processes. This has been supported by promoting the accompanying narrative provided about the value of children and young people's feedback which is promoted during induction programmes for new staff for the wider staff group as part of the supervision and appraisal meetings.

The ongoing process to embed a culture of feedback highlights our commitment to placing the views of children and young people at the centre of our organisation.

### **Feedback Forms generated**

Figures about feedback from children and young people for 2023-24 highlight improvements in levels of feedback generated by guardians. In 2022-23, there were 399 feedback forms generated by guardians to children and young people. In 2023-24, the number increased to 557, an increase of 158.

The increase in forms generated by guardians has resulted in a higher number of returns.

### **Returns**

In 2023-24, the number of feedback returns was 137, a 34% return rate. In 2022-23, the number of returns increased to 199, an increase of 62 on the previous year, a return rate of 36%.

In 2023-24, the number of children and young people receiving the paper form was 440, an increase of 250 on the previous year. The number of children and young people for whom the app was generated was 117, an increase of 49, from 68 the previous year. Whilst the percentage rate of return is lower for both the app and the paper form in 2023-24 than it was for 2022-23, the actual number of returns is higher as the number of feedback opportunities generated by Guardians increased.

Data has also been gathered on the generation of no feedback by guardians for children and young people. In order to address the selection of no feedback, some

options for selecting no feedback were removed. This has resulted in the number of no feedback being selected by guardians being reduced from 22% to 14%.

## **Feedback Responses**

The feedback responses by children and young people are shared with guardians as part of supervision and appraisal processes. The content of feedback reflects a largely positive experience by children and young people of the service provided. The most common theme throughout the feedback returns are “feeling listened to”, “feeling heard”, “helped me to understand”, “explained” and “helped”.

## **Learning and Improvement**

Over the last year, the Learning and Improvement agenda has provided a range of opportunities for professional staff to increase knowledge and skills across a range of areas pertinent to the Children’s Court Guardian role. This has included learning and improvement opportunities in relation to social work models, for example two full day events on the CASP-R risk assessment model facilitated by Marcella Leonard MBE, a two-day event delivered by Dr Karen Treisman MBE in relation to developmental and relational trauma. Four sessions on cultural competency awareness raising sessions has been delivered for all staff. Shared learning with Children’s Court Guardians and solicitors on the role of the Official Solicitor has also taken place in 2023-24. In addition, we have organised internal training on our IT system relating to the developments and implementation of the case weighting system as well as Information Governance training related to the revised Recording Policy.

Other opportunities for longer courses have been provided through the HSC Leadership Centre and we have a number of staff currently on the HSC Social Work Leadership Course, and a number of staff on the waiting list.

Opportunities are available for all staff to access longer courses for professional development, through the HSC Leadership Centre.

## Induction Training

Induction training programmes for newly appointed Children's Court Guardians and Principal Children's Court Guardians have been ongoing during 2023-24. Induction is a valued process in the Agency. As well as providing an introduction to the role and information on systems and processes, the purpose of the induction programme is to support a positive culture within our Agency. The induction programme is delivered by professional staff who have specialist knowledge of the various aspects of the Children's Court Guardian role, and by Corporate and Administrative colleagues, who work together in order to ensure the induction programme is informative and supportive. Peer mentoring by an experienced Principal Children's Court Guardian is also provided for new groups of staff, to enable connections between peers and to promote a supportive culture and group cohesion in the longer term.

## Collaborative Training

The Inter-Agency Childcare Legal Issues Forum is hosted by the Children's Court Guardian Agency and the role of Chair is rotated amongst the representative organisations (HSCT's, Children's Law Centre, Adoption UK, Fostering Network, VOYPIC, Bar of Northern Ireland, BSO Legal Services). The forum was established to facilitate understanding and information exchange on legal issues between lawyers, social workers and relevant stakeholders in respect of childcare legislation, policy and practice in Northern Ireland.

A webinar was hosted on 29<sup>th</sup> November 2023 "Unaccompanied Minors: Journey Through Court and Care". The webinar explored the practice challenges for those providing services to unaccompanied asylum-seeking children and young people in public law proceedings. The updated "Working Protocol to promote a mutually enabling and collaborative working relationship between the Children's Court Guardian Agency for Northern Ireland and Barnardo's Independent Guardian Service" was launched at the webinar. There were inputs on the regional supports and services for separated and unaccompanied asylum-seeking young children. The legal issues were addressed alongside the reflections of two young people on their lived experience of coming to Northern Ireland and navigating the system. Workers engaging directly with

unaccompanied minors addressed the importance of cultural competence and trauma informed practice.

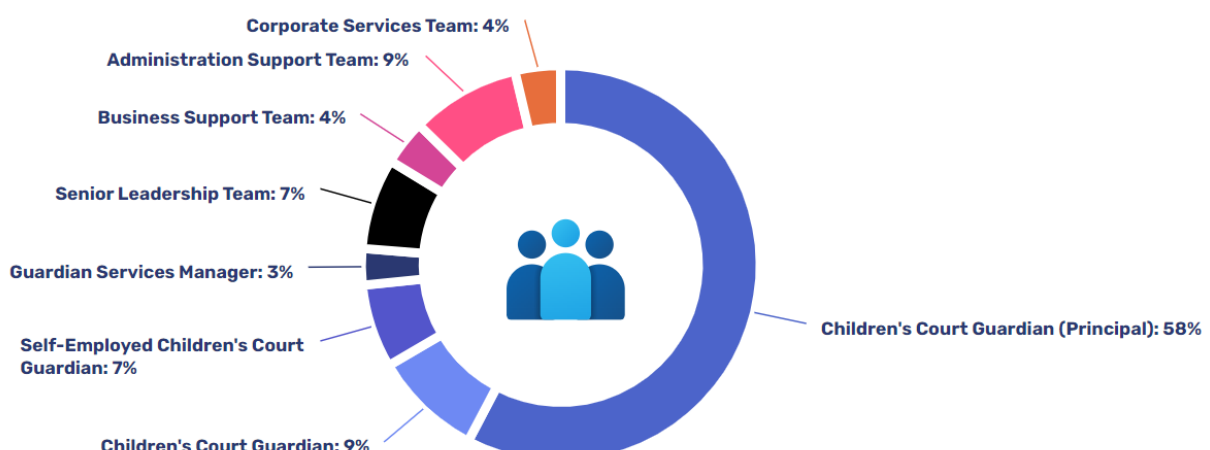
## Professional Standards

A programme to revise the Agency's Professional Standards has been ongoing in 2023-24. The 2017 Professional Standards were revised due to changes and developments in policy and the need for clarity in Agency expectations of practice. A collective approach was adopted which involved a group of Guardians from across the three office bases and a Guardian Services Manager who led on the project. The group agreed the standards based on their knowledge and experience of the role. The standards were then set in a framework, and aligned with the Northern Ireland Social Care Council (NISCC) standards and other regional policies. There was a consultation process with children and young people in relation to the standard "Engagement with Children and Young People" and the suggestions by the young people have been incorporated.

The revised professional standards have been approved by the Children's Court Guardian Agency Board and will provide the framework for ensuring the delivery of a quality service for all children and young people

## Our Staff

The Agency has a small staff complement across its corporate and professional functions, which strives to make a difference for children and young people in a large and complex system. The profile of the Agency staff groups are as follows (% of staff profile based on wte)



# SAFEGUARDING AND PROMOTING THE INTERESTS OF CHILDREN

## Children's Court Guardian Agency for Northern Ireland Solicitor Panel

The Children's Court Guardian Agency for Northern Ireland Solicitor Panel was established in 2012 and was reconstituted in 2021 for a five-year term. Solicitors are required to be members of the Law Society Children Order Panel for a minimum of two years in order to be eligible to join the Panel. There are 130 Solicitors on the Panel - they nominate their first and second preference Trust location for undertaking Guardian work - the first preference is typically the Trust location within which their office is located.

The Agency is represented on the Law Society's Children Order Panel Advisory Board (COPAB), the regulatory body for Solicitors. This promotes collaborative working and information sharing.

A reference group with Guardian and Solicitor representatives meets quarterly to oversee and support the effective functioning of the Panel and the associated governance requirements. Relevant strategic initiatives and practice developments that impact on the roles of the Guardian and Solicitor are addressed and topics for joint training are identified.

The "Protocol for the Working Relationship between Children's Court Guardian Agency Panel Solicitors and Guardians" identified mutual expectations of their respective roles and responsibilities. Given that the Agency is managing a waiting list of unallocated cases, further guidance was devised to inform expectations of Solicitors assigned to a case pending the allocation of a Guardian. The guidance, which was ratified by the Law Society, identifies expectations of the Solicitor in keeping with their legal expertise and retains a clear boundary in respect of the role of the Guardian to establish children and young people's wishes and feelings and to represent their interests in court proceedings.

A joint training event was facilitated on 25<sup>th</sup> October 2023 with an input on the role of the Official Solicitor when appointed in proceedings to represent parents who lack capacity to instruct a Solicitor.

### **Children's Court Guardian Agency for Northern Ireland/ HSCT Pilot on Delay**

The Children's Court Guardian Agency / HSCT's Delay Pilot was commissioned by the Shadow Family Justice Delay sub-committee. The merit of the Agency and Trusts working collectively and collaboratively in an effort to understand the systemic sources of delay was recognised. The ultimate goal is to gain a better understanding of the sources of delay and improve the experience of children and young people who are subject of proceedings mindful of the detrimental impact of delay in decision making which affects them and can have life-long implications.

The Care Proceedings Pilot which was jointly launched by the Departments of Health and Justice in December 2015 sought to promote good decision making and minimise unnecessary delay for children subject to care proceedings. The pilot was undertaken in two Trusts – Western HSCT applications to Londonderry Family Proceeding Court and South Eastern HSCT applications to Newtownards Family Proceedings Court. The pilot concluded in September 2017. Much has changed in the intervening period most notably the collapse of the Northern Ireland Executive and the Covid-19 pandemic.

A Pilot Project team (HSCT Principal Practitioners from the five HSCTs, Agency Assistant Director, Guardian Services Manager, Complaints & Facilities Officer and Business Support Manager) was established to undertake and oversee the joint pilot. Baseline quantitative data was agreed (use of pre-proceedings, initial placement setting, child protection registration status, legal status, siblings placed together or apart) and a template devised to collate the data over a six-month period (1<sup>st</sup> December 2021 - 31<sup>st</sup> May 2022) The Trust documentation accompanying the Art 60 appointment of a Guardian was the identified data source. Data was collated from the care proceedings applications lodged in court across the five HSCTs (183 cases involving 289 children).

The second phase of the pilot captured qualitative data at a point in time on an agreed tracker template starting with the December 2021 cohort of cases to inform the sources of delay:-

- Date and reason for court transfer
- Instruction of expert (by whom and type of assessment)
- Instruction of independent social worker (by whom and assessment identified)
- Any additional assessments identified
- Jurisdiction issues, kinship options outside the jurisdiction e.g. National/International checks and assessments required, use of interpreters
- Parental capacity issues
- Concurrent criminal proceedings
- Vacated hearings-reason

The key findings and recommendations need to be considered in context. The sample size while small, relates to cases across the five Trusts. The pilot did not include Solicitors or the Judiciary and the findings are based on a social work perspective.

The current context is challenging both in respect of workload demand and staffing pressures. The impact of Covid-19 is borne out in both the increased number of children on the child protection register and children and young people in care in Northern Ireland. The increased case numbers and associated case complexity alongside significant staffing and resources pressures across the HSCTs and within the Agency serve to reinforce the reality of systemic pressures.

Professor Ray Jones was commissioned by the Minister of Health to lead a review of Northern Ireland's Children's Social Care Services. One of the reasons for the review was the increasing demands for and pressures on children's social care services, with large numbers of unallocated cases, and with high levels of vacancies within the workforce.

The review concluded in June 2023. It reflected that the difficulties within the region's children's social care services are "systemic and endemic" alongside the increasing

need and demand for children's social care services which is unmet by current resources.

The draft Pilot report is being finalised. The final evaluation report will identify findings that inform recommendations for actions to mitigate sources of delay across the socio-legal system alongside the need for consistent data collection.

## Our Responsibilities

The Agency has a number of responsibilities as an Arms-Length Body. These include:

- The Agency has an approved Equality Scheme in place, drawn up in accordance with Section 75 and Schedule 9 of the Northern Ireland Act 1998. All policies are screened in accordance with guidance and all staff have received training in equality and diversity.
- The Agency has an approved Health and Safety at Work Policy, complying with the requirements of the Health and Safety at Work (NI) Order 1978 and all other relevant health and safety legislation and codes of practice. There have been no reported accidents in year.
- The Agency has a Fraud Policy and Fraud Response Plan in place and an appointed Fraud Liaison Officer. The Agency participates in the National Fraud Initiative, a data matching exercise that helps prevent and detect fraud. There were no reported incidents of Fraud within the year 2023-24.
- The Agency has a Whistleblowing Policy in place. There were no reported incidents under the Whistleblowing Policy within the year 2023-24.
- The Agency has a Sustainable Development Plan. The plan supports the Northern Ireland Executive's Sustainable Development Strategy entitled 'Everyone's Involved', May 2010. The Agency has a recycling policy in place and an agile working model which seeks to promote use of IT solutions to make best use of resources and time.



## Public Sector Payments Policy

The Children's Court Guardian Agency for Northern Ireland has sought to observe the principles of the "CBI Better Payments Practice Code". The code advocates:

- Explaining payment procedures to suppliers;
- Agreeing payment terms at the outset and sticking to them;
- Paying bills in accordance with agreed terms, or as agreed by law;
- Telling suppliers without delay when an invoice is contested; and
- Settling quickly when a contested invoice gets a satisfactory response.
- The code seeks payment to be made within 30 days of the receipt of goods or valid invoice.

## Public Sector Payment Policy - Measure of Compliance

The Department requires that the Children's Court Guardian Agency for Northern Ireland pay their non-HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. The Children's Court Guardian Agency for Northern Ireland's measure of compliance is:

	2024 Number	2024 Value £	2023 Number	2023 Value £
Total bills paid	711	1,641,216	642	1,710,324
Total bills paid within 30-day target	710	1,641,155	642	1,710,324
<b>% of bills paid within 30-day target</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Total bills paid within 10-day target	683	1,629,103	609	1,562,866
<b>% of bills paid within 10-day target</b>	<b>96%</b>	<b>99%</b>	<b>95%</b>	<b>91%</b>

## The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	-
Amount of interest paid for payment(s) being late	-
<b>Total</b>	-



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**Edel McKenna**  
**Chief Executive**  
**18 April 2025**



# ACCOUNTABILITY REPORT

**The Accountability Report for Children's Court Guardian Agency for Northern Ireland is represented in three main sections**

- **Corporate Governance Report**
- **Remuneration and Staff Report**
- **Accountability and Audit Report**



# CORPORATE GOVERNANCE REPORT

The Corporate Governance Report explains the make-up of the Children's Court Guardian Agency for Northern Ireland, its governance structures, and how they support the achievement of the Agency's objectives. The Corporate Governance Report is comprised of:

- Directors' Report
  - Statement of Accounting Officer Responsibilities
  - Governance Statement
- 

## Directors' Report

### Statutory Background

The Children's Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023 came into force on the 6<sup>th</sup> March 2023 with the commencement of the implementation of The Adoption and Children Act (2022). This changed the name of the Agency from the Northern Ireland Guardian Ad Litem Agency to the Children's Court Guardian Agency for Northern Ireland. The Guardians Ad Litem are now known as Children's Court Guardians.

The Functions of the Children's Court Guardian Agency for Northern Ireland (No.1) Direction (Northern Ireland) 2024 came into operation on 6<sup>th</sup> February 2024. This Direction sets out the functions of the Children's Court Guardian Agency including the requirement to employ or approve suitably qualified persons as children's court guardians; to employ a sufficient number of guardians to ensure that in each case the Agency can provide a social work report which is based on the appointed guardian's assessment of the best interests of the child, takes account of the child's wishes and feelings, and is independent of any other party to proceedings; and to establish and

maintain liaison arrangements with the Northern Ireland Courts and Tribunals Service and with statutory or voluntary agencies as required.

## **Principal Activities**

The overarching objective of the Agency is to safeguard and promote the welfare of children and young people in public law and adoption proceedings. Its tasks are to represent independently the best interests of these children and young people and to advise the court of their wishes and feelings.

## **Chair and Chief Executive**

The Chair is responsible to the Minister of the Department of Health (DoH). The Chair is Gemma Loughran.

The Chief Executive is a member of the Board. The Chief Executive is responsible to the Board, through the Chair, for managing the Agency. As the designated Accounting Officer, the post-holder has specific financial responsibilities and duties for which he or she is accountable to the Permanent Secretary of the DoH in his or her role as the Accounting Officer of the Children's Court Guardian Agency for Northern Ireland's Sponsor Department. The Chief Executive for the period to 31<sup>st</sup> March 2024 was Dawn Shaw OBE.

## **The Children's Court Guardian Agency for Northern Ireland's Board, including the Non-Executive Directors' Report**

The Board of the Children's Court Guardian Agency for Northern Ireland comprises a Non-Executive Chair, four Non-Executive Members and the Chief Executive. Non-Executive Members are appointed through open competition by the Minister of Health. The Agency legislation provides that the Members shall be appointed for a period of four years and for such further period, not exceeding four years, as the Department of Health may determine.

The membership of the Board of the Children's Court Guardian Agency for Northern Ireland as at 31<sup>st</sup> March 2024 was:

- Mrs Gemma Loughran (Chair)
- Mrs Veronica Callaghan (Non-Executive Director)
- Mr David Douglas (Non-Executive Director)
- Mr Lee Wilson (Non-Executive Director)
- Ms Dawn Shaw OBE (Chief Executive)

During the year, the Board set out the workplan for the Agency in an annual Business Plan; progress on this was formally reported on at mid-year and year end. Delivery of services was monitored on a quarterly basis through an Operation Report from the Senior Leadership Team. Financial performance was monitored at each meeting through a Finance report. The Board has put in place a Governance framework with a reporting timetable for it to receive updates on key risks and assurances throughout the year.

### **Board Committee structure**

The Children's Court Guardian Agency for Northern Ireland has appointed the following Committees from its number:

- An Audit and Risk Assurance Committee;
- A Remuneration Committee;
- A Social Care Governance Committee.

### **Register of Interests**

The Agency maintains a register of interests which is formally reviewed annually. This register details interests which may conflict with the management responsibilities of Board members and is recorded as necessary. The Register can be viewed at [www.childrenscourtguardianagency.cyni.co.uk](http://www.childrenscourtguardianagency.cyni.co.uk).

Each Board meeting includes an agenda item asking Board members to declare any conflicts of interest in the meeting business. There were no conflicts of interest identified by members during the period of this report.

## **Pension Scheme for All Staff**

Details of the pension scheme for staff and the treatment of pension liabilities in the accounts are included in the 'Remuneration Report and Staff Report' section of this document.

The Comptroller and Auditor General has been appointed as auditor for the Children's Court Guardian Agency for Northern Ireland.

The Accounting Officer has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that it is made known to the Agency's auditors. So far as the Accounting Officer is aware, there is no relevant audit information of which the Agency's auditors have not been advised.

The notional cost of the audit of the 2023-24 annual accounts was £32,600.

The Business Services Organisation provides an internal audit service to Children's Court Guardian Agency for Northern Ireland. The cost for 2023-24 was £11,981.

All reports by internal and external audit are considered by the Audit and Risk Assurance Committee.

There was no remuneration paid to the Auditors for non-audit work during 2023-24.

## **Personal data related incidents**

There were no reported incidents of loss of personal data during the year 2023-24.

## **Charitable donations**

The Children's Court Guardian Agency for Northern Ireland did not receive or make any charitable donations within the year 2023-24.

## **Post balance sheet events**

There are no post balance events.

## **Resource Revenue Allocation Surplus**

The Children's Court Guardian Agency for Northern Ireland recognised a £6,729 surplus in its operations against its Revenue Resource Limit of £4,931,890 for the year 2023-24.

## **Directors**

In the case of each of the persons who were directors at the time this report was approved:

- So far as the Director is aware, there is no relevant audit information of which the Agency's auditor is unaware; and
- He/she has taken all the steps that he/she ought to have taken as a director in order to make him/herself aware of any relevant audit information and to establish that the Agency's auditor is aware of that information
- He/she confirms that the annual report and accounts as a whole are fair, balanced and understandable and that he/she takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

## **Statement of Accounting Officer Responsibilities**

### **Accounts for Year Ended 31 March 2024**

Under the Health and Personal Social Services (Northern Ireland) Order 1972; the Department of Health has directed the Children's Court Guardian Agency for Northern Ireland to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on



an accruals basis and must provide a true and fair view of the state of affairs of the Children's Court Guardian Agency for Northern Ireland, of its income and expenditure, financial position and cash flows for the financial year.

In preparing the accounts the Accounting Officer is required to comply with the requirements of Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by the Department of Health, including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on the going concern basis, unless it is appropriate to presume that Agency will not continue in operation
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining it is fair, balanced and understandable

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Ms Dawn Shaw as the Accounting Officer for the Children's Court Guardian Agency for Northern Ireland. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Children's Court Guardian Agency for Northern Ireland assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information. So far as I am aware, there is no relevant

audit information of which the auditors are unaware.

## **Governance Statement 2023-24**

### **1. Introduction / Scope of Responsibility**

The Accounting Officer for the year ended 31<sup>st</sup> March 2024 was Ms Dawn Shaw, who took up the role of Accounting Officer on the 1<sup>st</sup> April 2021.

The Board of the Children's Court Guardian Agency for Northern Ireland is accountable for internal control. As Accounting Officer and Chief Executive of the Agency, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH).

As Accounting Officer, I represent the Agency's aims and objectives on a number of external groups which include the multi-disciplinary Shadow Family Justice Board chaired by the Family Judge of the Royal Courts of Justice, The Safeguarding Board for Northern Ireland (SBNI) and the Children's Social Care Services Strategic Reform Board. The HSC Shared Services System was introduced 2012-13, I have ensured representation of the Agency on the Regional Organisations Partnership Forums managed by the Business Services Organisation (BSO). The Children's Court Guardian Agency for Northern Ireland is also represented on the sub groups of the Safeguarding Board for Northern Ireland and the Signs of Safety steering group, as well as a range of external stakeholder groups.

The Children's Court Guardian Agency for Northern Ireland recognises the inter-dependence of partner stakeholder groups aligned to family justice and in this regard works collaboratively with all Family Court Business Committees and engages regularly with NI Courts and Tribunals Service and the Directorate of Legal Services (DLS) and the Safeguarding Board for Northern Ireland (SBNI).

As Accounting Officer, I further our aims and objectives through internal committees of the organisation i.e. the Agency Board, Audit and Risk Assurance Committee, Remuneration Committee and Social Care Governance Committee. The aims and objectives of the Agency are also progressed through the formal sponsorship arrangements with the DoH Family and Children's Policy Directorate.

The Children's Court Guardian Agency for Northern Ireland had a Management Statement and Financial Memorandum in place for the year, which sets out the strategic control framework within which the Agency is required to operate and the conditions under which Government funds are provided as detailed in Managing Public Money Northern Ireland. This Statement is now replaced with a Partnership Agreement developed with the Agency's Sponsor Branch. The Accounting Officer and the Chair of the Children's Court Guardian Agency for Northern Ireland engage with the DoH at the highest level through twice yearly Accountability Meetings. The Agency also works in partnership with the DoH Sponsor Branch to ensure operational and strategic issues are raised appropriately throughout the year.

## **2. Compliance with Corporate Governance Best Practice**

The Children's Court Guardian Agency for Northern Ireland applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board does this by undertaking continuous assessment of its compliance with corporate governance best practice by:

- The regular review by the Audit and Risk Assurance Committee of governance documents including standing financial instructions, standing orders, the standards of business conduct for all staff and the review of this Governance Statement;
- The existence in Standing Orders of a schedule of matters reserved solely for Board decisions;
- The existence in Standing Orders of a scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers;

- The consideration of regular reports which come before the Board for approval;
- A robust system for the approval of relevant Agency policies;
- The production of a Mid-Year Assurance Statement and end of year Governance Statement;
- A Board approved accountability structure of Board sub-committees as outlined in Figure 2;
- A Governance Framework; and
- A completion of a self-assessment tool for all Board committees.

The Board completed an annual Board self-assessment in year. The summary Board assessment for the Agency was RAG rated Green and this includes the section on data quality and information received by the Board. There was no RAG rated Red compliance areas.

### 3. Leadership

**The Board** is responsible for the strategic Leadership of the Agency. The Agency has just completed the first year of a five-Year Strategy. The Strategy was developed by the Board following consultation and engagement with staff which identified three key strategic drivers for the Agency; Improvement, Data and Culture, which are applied across four strategic work areas; children and young people, support to staff, systems and influencing. The overarching theme for the Strategic plan is Transformation which aligns with the key strategic imperative of the Department of Health in respect of all Health and Social Care services, especially within such a constrained funding environment.

As part of the development of the strategy the Board refreshed the vision for the Agency which reflects the statutory function delivered by the Children's Court Guardians. The vision is to provide ***“Better outcomes for children and young people though the promotion of their best interests and representation of their wishes and feelings in the family courts”***. The new Strategy has been disseminated widely both internally to staff and externally to key stakeholders as part of the promotion of the change of name of the Agency and the new branding.

The Board reviews progress alongside the risk register to ensure that the Agency is operating within the agreed corporate standards and procedures and new or emerging risks. This provides the framework within which the Agency operates, including reports from the Audit and risk and Social Care governance committee.

The Senior Leadership Team (SLT) are responsible for delivering the strategy and progress against the key objectives and the annual business plan are reported at each Board meeting. This includes regular engagement with staff on progress and development. The leadership model adopted by the Agency is the collective leadership model which is utilised through Health and Social Care and this inclusive approach underpins the work of the Agency and is reflected in the Strategy.

#### **4. Section 75 Equality and Good Relations**

The Agency has an Equality Scheme in place, which has been submitted to the Equality Commission. New plans were submitted in 2023, covering the period 2023-2028. A consultation period took place from April to July 2023. Plans were finalised and operational from October 2023.

The Agency is committed to monitoring the progress of its actions plans, and submits a statutory annual progress report to the Equality Commission on an annual basis.

The Equality Scheme and Annual Progress Reports are published on the Agency's website.

The Agency has an SLA with the BSO Equality Unit. It is part of the Equality Forum, which includes nine other HSC organisations and is facilitated by the Equality Unit. The forum meets on a quarterly basis to, for example, discuss progress on joint actions, provide updates, and share good practice.

Screening of policies is carried out as required. The BSO Equality Unit provides guidance and expertise to the Agency on its draft screening as part of the SLA. When finalised, screening is published on the BSO website.

There is a mandatory training module which all staff must complete (Equality, Good Relations, and Human Rights: Making a Difference). This is available on the Learn HSCNI site.

## **5. Compliance with Social Care Governance Best Practice**

The delivery of the statutory function of the Agency, in allocating Children's Court Guardians to cases appointed by the Courts, is to deliver a social work assessment based on the best interests and the wishes and feelings of children and young people, independent of the parties involved. All of the work of the Guardians is based on good Social work practice. The role of Social Care Governance is to provide an appropriate framework and assurance to the Agency on the quality and delivery of the service of the Guardians for children and young people.

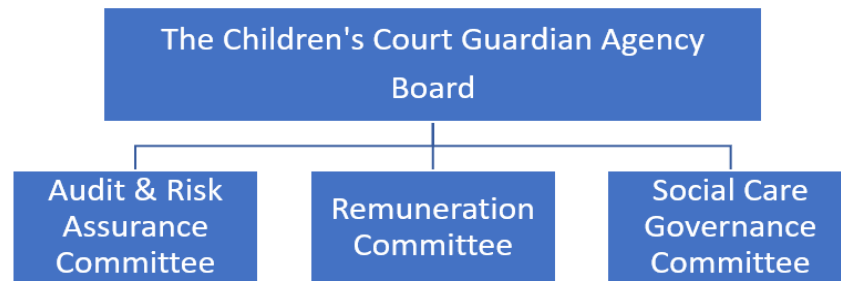
The Agency has developed a Social Care Governance framework based on the regional Guidance from the DoH on best practice for Social Care Governance. This will be fully implemented in 2025-26. The Agency has also developed a series of improvements of practice to support staff in achieving best practice including the revision of the supervision policy which is aligned to the regional Policy on the supervision of Social Workers within HSC, the recording policy to place particular emphasis on the feedback from children and young people and the development of revised practice standards. These are led by the Assistant Directors supported by the Guardian Services Managers. These and the compliance with the social governance assurances are reported to the Social Care Governance Committee and ultimately to the Board.

## **6. Governance Framework**

### **Role and Performance of Committees**

The Board's committee structure is outlined overleaf.

**Figure 2: Children's Court Guardian Agency for Northern Ireland Board's Committee Structure**



The **Board** has corporate responsibility to ensure the achievement of all aims and objectives set by the Minister/Department, and for promoting the efficient, economic and effective deployment of staff and use of resources. At full complement the Board comprises a Chair, four Non-Executive Directors and the Chief Executive. As at the 31<sup>st</sup> March 2024 there is one Board vacancy. The Board has delivered the following key functions:

1. Established the overall strategic direction of the organisation within the policy and resources framework determined by the Minister/Department;
2. Oversaw the delivery of planned results by monitoring performance against objectives and ensuring corrective action is taken when necessary;
3. Implemented effective financial stewardship through value for money, financial control and financial planning and strategy;
4. Ensured high standards of corporate governance;
5. Ensured high standards of Social Care Governance
6. Appraised and remunerated the Chief Executive;
7. Made well-informed and high-quality decisions based on a clear line of sight into the business;
8. Ensured that there is effective dialogue between the Children's Court Guardian Agency for Northern Ireland and its stakeholders on its plans and performance and that these are responsive to stakeholder needs;
9. Ensured that the Agency has robust and effective arrangements in place for social

- care governance and risk management;
- 10. Provided Terms of Reference for the Board sub-committees; and
- 11. Overseen the Board sub-committee work and action plans.

The Children's Court Guardian Agency for Northern Ireland Board met on 6 occasions during 2023-24. Attendance of members at Board meetings is set out in the table below:

Name	% Attendance	Meetings attended / possible meetings
Mrs Gemma Loughran (Chair)	100%	6/6
Ms Dawn Shaw (Chief Executive)	100%	6/6
Ms Veronica Callaghan	100%	6/6
Mr Lee Wilson	83.33%	5/6
David Douglas	100%	6/6

**The Audit and Risk Assurance Committee** advises the Board and Accounting Officer with regard to their responsibilities for issues of risk, control and governance and the reliability of associated assurances provided by the External auditor and Internal auditor; through a process of constructive challenge. The Committee is chaired by a member of the Board and reports to the Board after every meeting. This Committee met on four occasions during 2023-24 and provided an annual written report to the Board on its work.

The Audit and Risk Assurance Committee uses the National Audit Office Audit Committee Self-Assessment Checklist to review its good practice. The Audit and Risk Assurance Committee self-assesses that it meets the five Good Practice Principles of the checklist.

**The Remuneration Committee** makes recommendations to the Board on all aspects of remuneration and terms and conditions of employment for the Chief Executive and the contract for services and fee structure for self-employed Court Guardians. The committee met on two occasions during 2023-24.



**The Social Care Governance Committee** supports the Board in all aspects of social care governance by providing an independent and objective review of the adequacy and effectiveness of control systems and processes in place to support the delivery of the Children's Court Guardian service to children and young people. The Committee met on four occasions during 2023-24. The Committee is chaired by a member of the Board and reports to the Board after each meeting.

#### **4. Business Planning and Risk Management**

Business Planning and Risk Management are at the heart of the Children's Court Guardian Agency for Northern Ireland governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

The Agency has produced a Strategic Plan for the period 2023-28. The plan sets out the high-level goals as agreed by the Board which will deliver on the statutory functions and obligations of the organisation. The Strategic Plan, which was subject to Board and DoH approval, was issued for formal consultation and input was sought from key stakeholders. The Strategic Plan is presented to the Board on an annual basis for noting as part of the business planning cycle. The corporate planning process is led by the Head of Corporate Services. Delivery of the Strategic Plan is the responsibility of the Chief Executive, supported by the Senior Leadership Team.

##### **Business Planning**

Each year a set of objectives are set out in a Business Plan which details how the achievement of the Strategic Plan goals will be demonstrated. The objectives are clearly set out under each of the organisation's strategic themes.

The system of business planning is designed to take account of strategic and operational priorities and ensure feedback from staff, stakeholders and the DoH Sponsor Branch. The system of business planning involves the following:

- Taking cognisance of independent assurance reports and recommendations on the Agency internal control framework;

- Including DoH priorities as discussed with Agency in the Business Plan;
- Reviewing of prior year objectives and whether continued progress needs to be identified in the current business planning cycle;
- Identifying objectives through regular business planning preparation meetings between the Senior Leadership Team, Board Members and Staff; and
- Taking cognisance of the external environment and potential risks impacting on the Children's Court Guardian service delivery and identifying key actions to be included in the business planning process

Objectives in the Business Plan are monitored by the Senior Leadership Team and are reported to the Board at each of its meetings, with progress updates submitted to DoH Sponsor Branch bi-annually in accordance with the Business Plan monitoring arrangements.

## **Risk Management**

The Risk Management Strategy and the system of risk management and internal control in the Agency are based on the mitigation of risk to a reasonable level and seek to eliminate all risk of failure to achieve policies, aims and objectives where possible. The system is based on an on-going process designed to:

- Identify and prioritise risks to the achievement of organisational policies, aims and objectives;
- Evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically; and
- Assess risk appetite on the basis that where the Children's Court Guardian Agency for Northern Ireland is willing to accept an amount of risk to meet greater reward it will identify the risk appetite as 'Risk Open'. Where the Agency is not willing to tolerate increased risk, it will identify that risk as "Risk Averse"

The Chief Executive has overall responsibility to the Board for risk management. The Head of Corporate Services is responsible for implementation of the Risk Management Strategy. The Risk Management Strategy forms the basis for systematic review of risk

by the Senior Leadership Team.

The embedding of risk management within the Agency is carried out in the following ways:

- Undertaking assessments to identify the principal risks to the Agency and reporting these to the Board and an Audit and Risk Assurance Committee through a Corporate Risk Register;
- Identifying the officers responsible for ensuring that the risk management actions are completed is detailed in the Corporate Risk Register;
- Monitoring and reviewing the effectiveness of the Assurance Framework;
- Ensuring that risk management policies are developed to define risk management responsibilities and to embed an ethos of learning and improvement following adverse incidents;
- Integrating risk management into the annual planning process, ensuring that risks inform the planning process;
- Completing and annually reporting on compliance with DoH risk management requirements;
- Reviewing its operations and controls under areas previously contained within Controls Assurance Standards so as to provide evidence that the Agency is doing its “reasonable best” to manage itself in order to meet objectives and protect service users, staff and other stakeholders against risks of all kinds;
- Empowering staff at all levels in the organisation to identify, assess and notify risks;
- Developing and maintaining a “no blame” culture. In such a culture, staff are accountable for their actions, but it is recognised that individuals can and do make mistakes. The Board is committed to having an open and honest approach in all matters and to be a supportive, open and learning organisation; and
- Ensuring an appropriate business continuity plan is in place and reviewed to maintain the organisation’s key business activities.

Leadership for risk management is provided through the Senior Leadership Team which adheres to Board approved Guidance and Policy on the management of the Risk Register, actions to mitigate risk and learning lessons from reports on incident management and complaints. The strategy was reviewed and updated in year to reflect alignment with the regional Risk Management approach. The system of internal control has been in place in the Agency for the year ended 31<sup>st</sup> March 2024, and, up to the date of approval of the Annual Report and Accounts, accords with DoH Guidance. A Mid-Year Assurance Statement was signed on the 7<sup>th</sup> September 2023, updating progress on the continuing effectiveness of the system of internal control. This was presented to the Board on the 7<sup>th</sup> September 2023.

## **5. Fraud**

The Children's Court Guardian Agency for Northern Ireland takes a zero-tolerance approach to fraud in order to protect and support our key public services. We have put in place a Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Head of Corporate Services and Fraud Liaison Officer (FLO) promote fraud awareness, co-ordinate investigations in conjunction with the BSO Fraud Services team and provide advice to personnel on fraud reporting arrangements. All staff are provided with mandatory fraud awareness training in support of the Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every five years. The Agency participates in the National Fraud Initiative.

## **6. Information Risk**

In terms of Information Risk, the Agency deals directly with sensitive personal client information.

The Agency has implemented a range of actions to ensure the security of personal client information and to mitigate any risk of personal data loss within the Agency as follows:

- Implementation and training of key staff in their roles as Senior Information Risk Owner (SIRO) and Information Asset Owner (IAO);
- Completion on the Security of Information – HSC e-learning module by all Children’s Court Guardian Agency for Northern Ireland staff;
- Continued oversight of a Data Sharing Agreement with the Children’s Court Guardian Agency for its Northern Ireland Panel of Solicitors;
- Review of information governance arrangements within the Agency;
- Regular information governance awareness campaigns throughout Children’s Court Guardian Agency for Northern Ireland;
- Attendance at the regional Information Governance Advisory Committee, chaired by the DoH;
- Agency systems are hosted on the HSC network, providing cyber security protection for all HSC bodies;
- The Board receives assurances on Information Governance bi annually and includes it in the Internal Audit work programme;
- Full implementation the General Data Protection Regulation in May 2018, including a full review of all policies, training for all staff, development of a Privacy Notice and the appointment of a Data Protection Officer;
- All information for operational purposes is in digital format and held securely on the HSC network which has robust cyber security, with accredited anti-virus identification and protection measures in place and
- All personal data shared with third parties is done so through Data Access Agreements which clearly state the scope of the use of the data. This includes any sharing with any other part of Health and Social Care.

## **7. Personal and Public Stakeholder Involvement**

The Agency has a Youth Forum which was established in 2017 and which, through participation of young people this year has been renamed as the Youth Board. Over a long period of time the Agency has co-produced with the group a number of tools for Guardians in their work, such as About me and About Court, and helped young people share their experiences. Their work has been recognised and indeed they have

received a social work award for their contribution and a VOYPIC Highly Commended award, as part of the Care Day Awards.

In 2023, there has been a reconstitution of the Youth Board. Young people participated directly in finalising our new branding to reflect the new name of the Agency. That co-production work has continued as we work through the entire rebranding of the new Agency. The Youth Board has been instrumental in the redesign of the Agency leaflets and information for children and young people and these have been updated as part of the rebranding exercise. The Agency has established a direct link between the Youth Board and the Agency Board members by inviting young people to the December 2023 Board meeting. This will now become an annual event demonstrating the importance of service user engagement with the Agency. Building on this work the development of an Engagement Strategy is a priority in our new 5-Year Strategy.

The Agency values all feedback, particularly when people have concerns about its work and services. There have been new developments which enable direct feedback from children and young people to be collected and added to their personal files reflecting feedback and their wishes and feelings in their own words. The Agency has revised its complaints policy to make it more expansive and able to better pick up on issues and concerns from all those it comes into contact with.

## **8. Assurance**

The Board receives regular assurance from a range of sources which include internal and external audit, sub-committee reports, minutes and a schedule of assurance reports from the Senior Management Team. This is set out in a Governance Framework. The Chair appraises the quality of the information and performance of the committees in the annual appraisal of each of the Non-Executive Directors.

## **9. Sources of Independent Assurance**

The Children's Court Guardian Agency for Northern Ireland obtains independent assurance from the following sources:

## ***Internal Audit***

The Agency has a Service Level Agreement with the Business Services Organisation for the provision of an internal audit function, which operates to defined standards and whose work is informed by an analysis of risks to which the organisation is exposed. Annual audit plans are based on this analysis. In 2023-24, the Internal Auditor reviewed the following systems:

- Financial Review
- Information Governance
- The Guardian Case Information System
- Governance and Risk Management

Action plans have been put in place to address all recommendations made in the reviews. There were no priority one recommendations.

In the 2023-24 programme of Audit there was limited assurance in one audit, IT assurance (Guardian Case information System). The significant recommendations on this audit were;

- IT Assurance
  - A formal plan to migrate data to an ITS supported platform from an out of date server should be put in place, once the technical solution is found.
  - Develop a formal and comprehensive user administration guide for management of the Guardian Case information System.

The Head of Internal Audit's Annual Report stated: Overall for the year ended 31 March 2024, I can provide **satisfactory** assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

It should be noted that the Agency has a Service Level Agreement with the Business Services Organisation (BSO) for, Human Resources, Procurement, Equality, Shared Services Financial Payments, Payroll and Travel and the review of these systems by the Internal Auditor is reported as part of the BSO Annual Assurance Report. These

reports have been presented to the BSO and the Children's Court Guardian Agency Audit Committee.

### ***External Audit***

The NI Audit Office conduct an external audit of the Children's Court Guardian Agency for Northern Ireland's financial statements and provide assurance, through the audit opinion report, that the accounts are 'True and Fair' and that the income and expenditure have been applied to the purposes intended by the Assembly. This report is addressed to the Northern Ireland Assembly rather than the Children's Court Guardian Agency for Northern Ireland. The results of the audit and any issues that NIAO identify during the course of conducting their audit are communicated to the Agency Audit Committee and Management in the Report to Those Charged with Governance (RTTCWG). A representative from the Northern Ireland Audit Office is invited to attend the Audit and Risk Assurance Committee Meetings.

## **10. Review of Effectiveness of the System of Internal Governance**

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the Internal Auditors, by Assurance Reports from the Senior Leadership Team within the Agency who have responsibility for the development and maintenance of the Internal Control Framework and comments made by the External Auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, Audit and Risk Assurance Committee and Social Care Governance Committee and plans to address weaknesses and ensure continuous improvement to the system are in place.

## **11. Internal Governance Divergences**

**Update on prior year control issues which continue to be considered control issues**



## Demand for Services

The most challenging risk facing the Children's Court Guardian Agency for Northern Ireland is how best to manage work load pressures in the context of budgetary constraints.

The Agency has held a list of unallocated cases of around 140-150 in respect of between 230- 270 children and young people throughout the last year. This is in effect, a waiting list. Measures have been introduced to manage this risk including a triaging prioritisation process for cases to ensure the most urgent cases are allocated to a Guardian first. The risk has been compounded by a significant staff sickness absence and through a number of experienced Guardians retiring. Through the transformation process an entry level Children's Court Guardian post was created and this was financially supported by the department in recognition of the continued demands on the Agency and the limited resource which has not kept abreast with the increased demand. There has been a 49% increase in looked after children between 2012 and 2023. The recruitment of the new staff has been completed but the impact will not be realised until the end of the next financial year 2024-25.

This poses the question, whether the Agency could be in breach of its statutory obligations under the Children (NI) Order 1995. The failure to allocate a guardian promptly after notification of the appointment by the court will inevitably lead to delay in the progress of cases thereby compromising the statutory 'no delay' principle. In addition, the Agency has attracted considerable criticism from the judiciary on our inability to allocate guardians within the timetable prescribed by the Court. In accordance with a duty to '*safeguard the interests of the child*' a delay in the appointment of a guardian may well prejudice the interests of the child thereby having an adverse impact. The Children's Court Guardian Agency for Northern Ireland has worked positively in partnership with the DoH in seeking to secure sufficient resources to deliver its services to children and young people in a timely way and attempting to keep waiting times to a minimum during 2023-24. However, it must be noted that Guardians are under severe pressure due to their increased caseloads which is a response to the increased demand.

## **Budget Position and Authority**

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

The *Written Ministerial Statement* has enabled the Department of Health to issue opening allocations for 2023/24 which will enable essential services to continue. However, despite plans to deliver significant efficiencies, the budget allocation provided has resulted in a significant funding gap. The Department of Health and its Arm's Length Bodies are currently working on the development of further savings measures to bridge the gap. However, it is clear that, if the Department of Health does not receive significant additional funding, the implementation of high impact savings will be required, with adverse consequences for an already highly pressurised health and social care system which would be very damaging for service delivery.

## **12. Conclusion**

The Children's Court Guardian Agency for Northern Ireland has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI.

Further to considering the accountability framework within the Children's Court Guardian Agency for Northern Ireland and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Children's Court Guardian Agency has operated a sound system of internal governance during the period 2023-24.



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**Edel McKenna, Chief Executive**

**18 April 2025**

# REMUNERATION AND STAFF REPORT

The Remuneration and Staff report describe the Children's Court Guardian Agency for Northern Ireland's remuneration policy for its Non-Executive Directors, reports on how that policy has been implemented and the amounts awarded to its Directors and those senior staff key to the organisation's accountability.

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## Remuneration Report for Year Ended 31<sup>st</sup> March 2024

### Scope of the Report

The Remuneration Report summarises the Remuneration Policy of the Children's Court Guardian Agency for Northern Ireland and particularly its application in respect of senior executives. The Report also describes how the Agency applies the principles of good corporate governance in relation to senior executives' remuneration in accordance with HSS(SM) 3/2001 and subsequent supplements issued by the DoH.

### Remuneration Committee

The Children's Court Guardian Agency for Northern Ireland, as set out in its Standing Orders, has delegated certain functions to the Remuneration Committee. The Remuneration Committee, a subcommittee of the Children's Court Guardian Agency for Northern Ireland Board, exists to advise the full Board on:

- a) The performance, development, succession planning and appropriate remuneration and terms of service for the Chief Executive.
- b) The setting of robust objectives, performance measures and evaluation processes for the Chief Executive.

- c) The oversight of appropriate contractual arrangements for the Chief Executive including the proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate.
- d) The contractual arrangements and level of fees and expenses to be paid to the self-employed contracted members who have been appointed to the Agency's Panel for the purposes of undertaking children's court guardian work.

A Remuneration Committee is also usually responsible for the determination of the remuneration of senior managers. However, since the introduction of Agenda for Change, guidance on remuneration for Senior Managers is issued by the DoH and the terms and conditions of service for staff are centrally determined. The only role for the Agency Remuneration Committee is therefore in respect of the Chief Executive.

Assessment of performance of the Chief Executive is carried out annually by the Board Chair, who makes a full report including a recommendation to the Remuneration Committee on the application of the relevant pay circular and associated performance banding which relates to the actual pay award. The assessment of performance is carried out following annual appraisal and the review of performance against Chief Executive objectives set at the beginning of the financial year. This is submitted to the Board for approval.

### **Remuneration Committee Membership**

The Remuneration Committee membership at the 31<sup>st</sup> March 2024 is as follows:

- Mrs Gemma Loughran – Committee Chair (Board Chair)
- Mr Lee Wilson – (Non-Executive Board Member)

The Human Resource Director of the Business Services Organisation, with which the Agency has a service level agreement for personnel services, attends upon invitation.

The Agency Chief Executive and Head of Corporate Services attend upon invitation.

## Policy Statement on Remuneration of the Chief Executive

The overall objective of the senior manager remuneration arrangements is to achieve a fair, transparent, affordable and defensible pay and grading system for all Senior Executives employed across the HSC.

### Executive Pay Arrangement

The main components of the arrangements are:

- pay and terms and conditions of service for the Chief Executive are determined by the DoH;
- the Chief Executive post is subject to evaluation by the DoH Evaluation Panel which is responsible for the management, maintenance and integrity of the evaluation process;
- pay ranges will be reviewed annually and the effective date for any extension of the pay ranges following review of the ranges by the Minister will be 1<sup>st</sup> April in the year of the review;
- there will be progression through the pay range subject to fully acceptable performance;

### Contracts

HSC appointments are made on the basis of the merit principle in fair and open competition and in accordance with all relevant legislation and Circular HSS (SM) 3/2001. Unless otherwise stated, the employee/s covered by this Report are appointed on a permanent basis, subject to satisfactory performance.

The date of appointment for the Children's Court Guardian Agency for Northern Ireland Executive and Non-Executive Directors, and the Chair are set out below:

**Date of Appointment for the Children's Court Guardian Agency for Northern Ireland Executive & Non-Executive Directors as at 31<sup>st</sup> March 2024**

Name	Position	Date of Appointment
<b>Chair:</b>		
Gemma Loughran	Chair	23 <sup>rd</sup> March 2020
<b>Non-Executive Directors:</b>		
Lee Wilson	Non-Executive Director	8 <sup>th</sup> April 2019
Veronica Callaghan	Non-Executive Director	23 <sup>rd</sup> March 2020
David Douglas	Non-Executive Director	1 <sup>st</sup> February 2023
<b>Executive Director:</b>		
Ms Dawn Shaw	Chief Executive	1 <sup>st</sup> April 2021

### Notice Periods

3 months' notice is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or accepting payment in lieu of notice.

### Retirement Age

Currently, employees are required to retire at age 65 years and occupational pensions are normally effective from age 60 years. With effect from 1<sup>st</sup> October 2006, with the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, employees are able to request to work beyond age 65 years.

### Compensation for Premature Retirement

In accordance with DHSSPSNI circular HSS (S) 11/83 and subsequent supplements, there is provision within the HSC Superannuation Scheme for premature retirement with immediate payment of superannuation benefits and compensation for eligible employees on the grounds of:

- Efficiency of the service
- Redundancy
- Organisational change

Section 16 of the Agenda for Change Terms and Conditions Handbook (issued on 14 February 2007 under cover of the Department's Guidance Circular HSS (AfC) (4) 2007) sets out the arrangements for early retirement on the grounds of redundancy and in the interest of the service. Further Circulars were issued by the Department HSS (AfC) (6) 2007 and HSS (AfC) (5) 2008 setting out changes to the timescale for the operation of the transitional protection under these arrangements.

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook individuals who were members of the HSC Superannuation Scheme prior to 1 October 2006, are over 50 years of age and have at least 5 years membership of the HSC Superannuation Scheme qualified for transitional protection. Staff who qualify for transitional protection are entitled to receive what they would have received by way of pension and redundancy payment had they taken redundancy retirement on 30 September 2006. This includes enhancement of up to 10 years additional service (reduced by the number of years between September 2006 and the actual date of retirement) and a lump sum redundancy payment of up to 30 weeks' pay (reduced by 30% for each year of additional service over 6 2/3 years).

Alternatively, staff made redundant who are members of the HSC Pension Scheme, have at least two years "continuous service" and two years "qualifying membership" and have reached the minimum pension age currently 50 years can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment. However, if the redundancy payment is not sufficient to meet the early payment of pension cost, the employer is required to meet the additional cost.

Redundancy and other departure costs are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at note 4. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension

scheme and are not included in the table below.

### Early Retirement and Other Compensation Scheme Exit Packages (Audited)

There were no Early Retirement and Other Compensation Scheme Exit Packages paid in the years 2023-24 or 2022-23.

### Reporting of early retirement and other compensation scheme – exit packages

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of packages by cost band	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
<£10,000	-	-	-	-	-	-
£10,000-£25,000	-	-	-	-	-	-
£25,000-£50,000	-	-	-	-	-	-
£50,000-£100,000	-	-	-	-	-	-
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
>£200,000	-	-	-	-	-	-
<b>Total number of exit packages by type</b>	-	-	-	-	-	-
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	-	-	-	-	-	-

Redundancy and other departure costs are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972.

The table above shows the total exit cost of exit packages agreed and accounted for in 2023-24 and 2022-23. £nil exit costs were paid in 2023-24, the year of departure (2022-23 £nil). Ill health retirement costs are met by the pension scheme and are not included in the table overleaf. During 2023-24 there were no early retirements from the Agency agreed on the grounds of ill-health.



## Staff Costs (Audited)

		2023-24		2022-23
	Permanently employed staff	Others	Total	Total
Staff costs comprise:	£	£	£	£
Wages and salaries	3,131,148	12,514	3,131,148	2,823,840
Social security costs	353,786	-	353,786	333,251
Other pension costs	674,550	-	674,550	634,924
<b>Sub-Total</b>	4,159,484	12,514	4,171,998	3,792,015
Capitalised staff costs	-	-	-	-
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	4,159,484	12,514	4,171,998	3,792,015
Less recoveries in respect of outward secondments			60,430	
<b>Total net costs</b>			<b>4,111,568</b>	<b>3,792,015</b>

The Children's Court Guardian Agency for Northern Ireland participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The Children's Court Guardian Agency for Northern Ireland is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2023-24 accounts.

### Average Number of persons employed (WTE) (Audited)

The average number of whole-time equivalents persons employed during the year was as follows

	Permanently employed staff	Others	2023-24 Total	2022-23 Total
	No.	No.	No.	No.
Administrative and Clerical	18	1	19	20
Social Services	42	-	42	40
	60	1	61	60
Less average staff number relating to capitalised staff costs			-	-
Less average staff number in respect of outward secondments			(1)	-
<b>Total net average number of persons employed</b>			<b>60</b>	<b>60</b>

2023-24 staff numbers exclude 3 Non-Executive Board members and 1 Chairperson (2022-23 staff numbers exclude 2 Non-Executive Board members and 1 Chairperson).

## Senior Employees' Remuneration (Audited)

The salary, including pay award for 2023-24 due to be implemented in 2024-25, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Children's Court Guardian Agency For Northern Ireland were as follows:

Name	Salary £000s		Benefits in kind (rounded to nearest £100)		Pension Benefits (rounded to nearest £1,000)		Total £000s	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
<b>Non-Executive Members</b>								
Gemma Loughran (Chair)	5-10	5-10	-	-	-	-	5-10	5-10
Gillian McCaughey*	0-5	0-5	-	-	-	-	0-5	0-5
Fredrick Smyth**	0-5	0-5	-	-	-	-	0-5	0-5
Lee Wilson	0-5	0-5	-	-	-	-	0-5	0-5
Veronica Callaghan	0-5	0-5	-	-	-	-	0-5	0-5
David Douglas***	0-5	0-5	-	-	-	-	0-5	0-5
<b>Executive Members</b>								
Dawn Shaw	90-95	85-90	-	-	33	29	120-125	115-120
Patricia O'Kane	70-75	60-65	-	-	24	24	90-95	95-90
Teresa Fallon	65-70	60-65	-	-	24	22	90-95	85-90
Sean Brown	70-75	60-65	-	-	24	22	90-95	85-90

\* Gillian McCaughey completed her term of office on 31/1/23. The above reflects back pay not accrued for in year previous. Full year equivalent pay of £4,004

\*\* Frederick Smyth completed his term of office on 31/1/23. The above reflects back pay not accrued for in year previous. Full year equivalent pay of £4,004

\*\*\*David Douglas commenced his term of office on 1/2/23. Full year equivalent pay of £4,004

## Pensions of Senior Management (Audited)

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

### Audited

Name	Accrued pension at pension age as at 31/3/24 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/24 £000	CETV at 31/03/23 £000	Real increase in CETV £000s
<b>Executive Members</b>					
Dawn Shaw Chief Executive	5-10 plus lump sum of 0-5	0-2.5 plus lump sum 0-2.5	162	124	37
Patricia O’Kane Assistant Director	30-35 plus lump sum 85-90	0-2.5 plus lump sum 0-0.25	784	742	41
Teresa Fallon Assistant Director	20-25 plus lump sum 50-55	0-2.5 plus lump sum 0-0.25	477	446	31
Sean Brown Head of Corporate Services	15-20 plus lump sum 35-40	0-2.5 plus lump sum 0-0.25	423	377	45

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS

pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2024. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Further details about the Health Service pension arrangements can be found at the website [www.hscpensions.hscni.net](http://www.hscpensions.hscni.net)

### Fair Pay Statement (Audited)

The Hutton Fair Pay Review recommended that, from 2011-12, all public service organisations publish their top to median pay multiples each year. The DoH issued Circular HSC (F) 23/2012 and subsequently issued Circular (F) 23/2013, setting out a requirement to disclose the relationship between the remuneration of the most highly paid director in the organisation and the median remuneration of the organisation's workforce. Following application of the guidance contained in, the following can be reported:

Fair Pay	2023-24	2022-23
Band of Highest Paid Director's Total Remuneration (£000s):	90-95	85-90
75 <sup>th</sup> Percentile Total Remuneration (£)	59,548	54,619
Median Total Remuneration (£)	58,436	54,619
25 <sup>th</sup> Percentile Total Remuneration (£)	43,998	43,806
Ratio (75 <sup>th</sup> /Median/25 <sup>th</sup> )	1.5/1.6/2.0	1.6/1.6/1.99

*\*Total remuneration includes salary, pay awards for 2023-24 due to be paid in 2024-25, non-consolidated performance-related pay and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.*

The banded remuneration of the highest-paid director in the Agency in the financial year 2023-24 was £90-95k (2022-23 was £85k-£90k). This was 1.5 times (2022-23; 1.6) the 75th percentile of the workforce which was £59,548 (2022-23; £54,619), 1.6 times (2023: 1.6) the median remuneration of the workforce, which was £58,436 (2022-23; £54,619), 2 times (2022-23: 2.0) the 25th percentile of the workforce in 2023-24 which was £43,998 (2022-23; £43,806). No employees received remuneration in excess of the highest-paid director in both years. Remuneration ranged from £23,147 to £90,892 (2022-23; £21,318 to £87,254). Total remuneration includes salary, pay awards for 2023-24 due to be paid in 2024-25, non-consolidated performance-related pay, and benefits-in kind.

The percentage change in respect of CCGANI are shown in the following table:

Percentage Change for:	2023-24 vs 2022-23
Average employee salary and allowances	5.10%
Highest paid director's salary and allowances	4.17%

The average salary and highest paid director have increased from 2023-24 due to pay awards and additional hours worked during the financial year. No performance pay or bonuses were payable to CCGANI employees in these years.

**Staff Report for Year Ended 31<sup>st</sup> March 2024**

The average number of Whole Time Equivalent (wte) persons employed by the Agency during 2023-24 is 64 (included NEDs Chairperson).

**Staff Composition**

The following table gives an outline of permanently employed staff and Board composition based on gender at the year ended 31st March 2024.

Pay Band	Male	Female
Non-Executives	2	2
Senior Management Team	1	3

<b><i>Pay Band</i></b>	<b><i>Male</i></b>	<b><i>Female</i></b>
Admin and Clerical	2	12
Social Services	5	37
<b>Total</b>	<b>10</b>	<b>54</b>

## Training and Development

The Children's Court Guardian Agency for Northern Ireland values its staff and is committed to enhancing their skills and improving their contribution to the organisation's goals. Individuals are encouraged to complete a Personal Development Plan (PDP) as part of the appraisal process. Overall, needs are very much focused on service delivery with outcomes that relate to performance against business plan goals and the Agency objectives.

Every staff member receives a formal induction to the Agency upon commencing employment. The induction provides the new start with a comprehensive introduction to the Agency, including governance and management structure, the Agency's mission statement, values and principles as well as the strategic objectives for the future. For guardians the induction also covers all professional standards which relate to the post in line with Northern Ireland Social Care Council Induction Standards 2007. Continuous Professional Development is a requirement for all staff with the responsibility placed firmly with the individual to identify their own learning requirements throughout the year.

## Staff Benefits

There were no Staff Benefits in this year.

## Sickness Absence Data

The Children's Court Guardian Agency for Northern Ireland sickness absence rate over the year was 6.08% against a target of 3.04%. Absence for 2022-23 was 2.54% against a target of 2.69%.

## Retirements due to ill-health

During 2023-24 and 2022-23 there were no early retirements from the Children's Court Guardian Agency for Northern Ireland on the grounds of ill-health.

## Consultancy

The Children's Court Guardian Agency for Northern Ireland has not engaged any consultants over the period.

## Off Payroll engagements

There were no off-payroll engagements during the year 2023-24.

## Equality and Diversity

The Children's Court Guardian Agency for Northern Ireland has in place an approved Equality Scheme as set out by the Northern Ireland Equality Commission. The Scheme sets out how the Agency promotes equality of opportunity and good relations.

## Disability

The Children's Court Guardian Agency for Northern Ireland has in place an approved Disability Action Plan setting out its commitment to promoting positive attitudes towards disabled people and encouraging participation by disabled people in public life



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**Edel McKenna**  
**Chief Executive**  
**18 April 2025**



# ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

The Assembly Accountability and Audit report brings together key accountability documents Children's Court Guardian Agency for Northern Ireland funding, expenditure and accountability disclosures as set out in Managing Public Money Northern Ireland. The Accountability and Audit report is comprised of:

- Funding Report; and
  - Certificate of the Comptroller and Auditor General
- 

## Funding Report

### Funding

The Children's Court Guardian Agency for Northern Ireland is funded by the DoH through an annual Revenue Resource Limit.

### Regularity of Expenditure (Audited)

The Children's Court Guardian Agency for Northern Ireland has a Set of Standing Orders and Financial memorandum with the Department of Health. These include a delegated Scheme of Authority which sets out who are authorised to place non-pay expenditure. The Scheme sets out who are authorised to place requisitions for the supply of goods and services and the maximum level of each requisition.

The Agency has a Service Level Agreement with the Business Services Organisation, including provision of professional advice regarding the supply of goods and services to ensure proper stewardship of public funds and assets. Under that Service Level

Agreement, the Procurement and Logistics Service is a Centre of Procurement Excellence to provide assurance that the systems and processes used in procurement ensure appropriate probity and propriety.

The Head of Corporate Services ensures that expenditure is in accordance with regulations and all necessary authorisations have been obtained.

As far as the Accounting Officer is aware, there is no relevant audit information of which the Agency's auditors are unaware, and the Accounting Officer has taken all steps that she ought to have taken to make herself aware of any relevant audit information and to establish that the Agency's auditors are made aware of that information.

In line with Circular DAO (DoF) 01/2024, the Accounting Officer confirms that the annual report and accounts as a whole are fair, balanced and understandable and that she takes personal responsibility for the annual report and accounts and the judgements required for determining that they are fair, balanced and reasonable.

### **Other Payments and Estimates**

There were no other payments made during the year.

### **Losses and Special Payments over £300,000**

The Children's Court Guardian Agency for Northern Ireland had no losses and did not make any special payments over £300,000 in 2023-24. Further, the Children's Court Guardian Agency for Northern Ireland had no losses and did not make any special payments over £250,000 in 2022-23.

### **Long Term Expenditure**

The Children's Court Guardian Agency for Northern Ireland receives its funding on an annual basis and has no requirement for long term Investment Strategy or Investment Plans.

## Losses and Special Payments (Audited)

### i. Losses and Special Payments Losses Statement

Losses statement	2023-24		2022-23
	Number of Cases	£	£
Total number of losses	13		-
Total value of losses		2,033	-

Individual losses over £300,000	2023-24		2022-23
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2023-24		2022-23
	Number of Cases	£	£
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £300,000	2023-24		2022-23
	Number of Cases	£	£
Compensation payments			
- Clinical Negligence	-	-	-
- Public Liability	-	-	-
- Employers Liability	-	-	-
- Other	-	-	-
Ex-gratia payments	-	-	-
Extra contractual	-	-	-
Special severance payments	-	-	-
Total special payments	-	-	-

## Other Payments

There were no other special payments or gifts made during the year.

## ii Fees and Charges

There were no other fees and charges during the year.

## iii Remote Contingent Liabilities

In addition to contingent liabilities reported within the meaning of IAS 37, the Children's Court Guardian Agency for Northern Ireland also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. The Children's Court Guardian Agency for Northern Ireland has a remote contingent liability in respect of a pay issue.



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**Edel McKenna**  
**Chief Executive**  
**18 April 2025**

**Children's Court Guardian Agency for Northern Ireland (CCGANI)**  
**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL**  
**TO THE NORTHERN IRELAND ASSEMBLY**

**Opinion on financial statements**

I certify that I have audited the financial statements of the Children's Court Guardian Agency for Northern Ireland for the year ended 31 March 2024 under the Health and Personal Social Services (Northern Ireland) Order 1972. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Children's Court Guardian Agency for Northern Ireland's affairs as at 31 March 2024 and of the Children's Court Guardian Agency for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 and Department of Health directions issued thereunder.

**Opinion on regularity**

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

**Basis for opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of Children's Court Guardian Agency for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

**Conclusions relating to going concern**

In auditing the financial statements, I have concluded that Children's Court Guardian Agency for Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the

Children's Court Guardian Agency for Northern Ireland's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for Children's Court Guardian Agency for Northern Ireland is adopted in consideration of the requirements set out in the Government Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Board and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

### **Other Information**

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Board and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the Children's Court Guardian Agency for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or

- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### **Responsibilities of the Board and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Board and the Accounting Officer are responsible for

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Children's Court Guardian Agency for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Children's Court Guardian Agency for Northern Ireland will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Children's Court Guardian Agency for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972 and the Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on Children's Court Guardian Agency for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Children's Court Guardian Agency for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to,

an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;


- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Report

I have no observations to make on these financial statements.



*Dorinnia Carville*  
*Comptroller and Auditor General*  
*Northern Ireland Audit Office*  
*106 University Street*  
*BELFAST, BT7 1EU*  
*7 May 2025*





# FINANCIAL STATEMENTS

**Financial Statements of 2023-24**



**THE CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

**ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

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# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2024

This account summaries the expenditure and income generated and consumed on an accrual basis. It also includes other comprehensive income and expenditure, which includes changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2024	2023 - Restated
		£	£
<b>Income</b>	<b>NOTE</b>		
Income from activities	4.1	-	-
Other income (excluding interest)	4.2	60,430	204,199
<b>Total operating income</b>		<b>60,430</b>	<b>204,199</b>
<b>Expenditure</b>			
Staff costs	3	(4,171,998)	(3,792,015)
Purchase of goods and services	3	(5,518)	(15,340)
Depreciation, amortisation and impairment charges	3	(107,413)	(41,053)
Provision expense	3	(42,058)	-
Other expenditure	3	(840,675)	(949,228)
<b>Total operating expenditure</b>		<b>(5,167,662)</b>	<b>(4,797,636)</b>
<b>Net Expenditure</b>		<b>(5,107,232)</b>	<b>(4,593,437)</b>
Finance income		-	-
Finance expense		-	-
<b>Net expenditure for the year</b>		<b>(5,107,232)</b>	<b>(4,593,437)</b>
Adjustment to net expenditure for non-cash items		182,071	(176,676)
		(4,925,161)	(4,770,113)
Net expenditure funded by RRL			
Revenue Resource Limited (RRL)	22.1	4,931,890	4,775,019
<b>Surplus/(Deficit) against RRL</b>		<b>6,729</b>	<b>4,906</b>
<b>OTHER COMPREHENSIVE INCOME/(EXPENDITURE)</b>			
		2024	2023
		£	£
<b>Items that will not be reclassified to net operating costs:</b>	<b>NOTE</b>		
Net gain/(loss) on revaluation of property, plant & equipment	5.1/9/5.2	-	59
Net gain/(loss) on revaluation of intangibles	6.1/9/6.2	(113)	1,542
Net gain/(loss) on revaluation of financial instruments	7/9	-	-
<b>Items that may be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of investments		-	-
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2024</b>		<b>(5,107,345)</b>	<b>(4,591,836)</b>

The notes on pages 87 to 125 form part of these accounts.

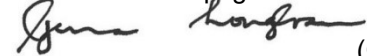
# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## STATEMENT of FINANCIAL POSITION as at 31 March 2024

This statement presents the financial position of the CCGANI. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	NOTE	2024		2023 - Restated	
		£	£	£	£
<b>Non-current Assets</b>					
Property, plant and equipment	5.1/5.2	282,826		375,673	
Intangible assets	6.1/6.2	29,054		43,733	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
<b>Total Non-current Assets</b>			311,880		419,406
<b>Current Assets</b>					
Assets classified as held for sale	10	-		-	
Inventories	11	500		500	
Trade and other receivables	13	49,511		28,072	
Other current assets	13	23,714		9,244	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	37,433		26,052	
<b>Total Current Assets</b>			111,158		63,868
<b>Total Assets</b>			<b>423,038</b>		<b>483,274</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(778,768)		(560,287)	
Other liabilities	14	(18,283)		(18,139)	
Intangible current liabilities		-		-	
Financial liabilities	7	-		-	
Provisions	15	(42,058)		-	
<b>Total Current Liabilities</b>			(839,109)		(578,426)
<b>Total assets less current liabilities</b>			<b>(416,071)</b>		<b>(95,152)</b>
<b>Non-current Liabilities</b>					
Provisions	15	-		-	
Other payables > 1 yr	14	(6,172)		(24,454)	
Financial liabilities	7	-		-	
<b>Total Non-current Liabilities</b>			(6,172)		(24,454)
<b>Total assets less total liabilities</b>			<b>(422,243)</b>		<b>(119,606)</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		31,757		31,870	
SoCNE Reserve		(454,000)		(151,476)	
<b>Total equity</b>			<b>(422,243)</b>		<b>(119,606)</b>

The financial statements on pages 83 to 86 approved by the Board on 27 June 2024 and were signed on its behalf;

Signed  (Gemma Loughran, Chair)

Date: 18 April 2025

Signed  (Edel McKenna, Chief Executive)

Date: 18 April 2025

The notes on pages 87 to 125 form part of these accounts.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## STATEMENT of CASH FLOWS for the year ended 31 March 2024

The Statement of Cash Flows shows the changes in cash and cash equivalents of the CCGANI during the reporting period. The statement shows how the CCGANI generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the CCGANI. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the CCGANI's future public service delivery.

	NOTE	2024 £	2023 Restated £
<b>Cash flows from operating activities</b>			
Net surplus after interest/Net operating expenditure		(5,107,232)	(4,593,437)
Adjustments for non-cash costs	3	182,071	(176,676)
(Increase)/decrease in trade and other receivables		(35,909)	51,251
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant & equipment		-	-
Movements in receivables relating to the sale of intangibles		-	-
Movements in receivables relating to finance leases		-	-
Movements in receivables relating to PFI and other service concession arrangement contracts		-	-
(Increase)/decrease in inventories		-	-
Increase/(decrease) in trade payables		200,343	92,784
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant & equipment		-	-
Movements in payables relating to the purchase of intangibles		-	-
Movements in payables relating to finance leases		18,138	(42,593)
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	-
<b>Net cash outflow from operating activities</b>		<u>(4,742,589)</u>	<u>(4,668,671)</u>
<b>Cash flows from investing activities</b>			
(Purchase of property, plant & equipment)	5	-	(81,847)
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
<b>Net cash outflow from investing activities</b>		<u>-</u>	<u>(81,847)</u>
<b>Cash flows from financing activities</b>			
Grant in aid		4,772,108	4,767,795
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
		(18,138)	(17,968)
<b>Net cash inflow from financing activities</b>		<u>4,753,970</u>	<u>4,749,827</u>
<b>Net increase/(decrease) in cash &amp; cash equivalents in the period</b>		11,381	(691)
<b>Cash &amp; cash equivalents at the beginning of the period</b>	12	26,052	26,743
<b>Cash &amp; cash equivalents at the end of the period</b>	12	<u>37,433</u>	<u>26,052</u>

The notes on pages 87 to 125 form part of these accounts.

## CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

### STATEMENT OF CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2024

This statement shows the movement in the year on the different reserves held by CCGANI, analysed into 'Statement of Comprehensive Net Expenditure Reserve' (i.e. those reserves that reflect a contribution from the Department of Health). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The SoCNE Reserve represents the total assets less liabilities of the CCGANI, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £ (Restated)	Revaluation Reserve £	Total £ (Restated)
<b>Balance at 1 April 2022</b>		<b>(357,334)</b>	<b>29,232</b>	<b>(328,102)</b>
<b>Changes in Taxpayers Equity 2022-23</b>				
Grant from DoH		4,767,795	-	4,767,795
Other reserves movements including transfers		-	1,037	1,037
(Comprehensive expenditure for the year)		(4,593,437)	1,601	(4,591,836)
Transfer of asset ownership		-	-	-
Non-cash charges – auditors' remuneration	3	31,500	-	31,500
<b>Balance at 31 March 2023</b>		<b>(151,476)</b>	<b>31,870</b>	<b>(119,606)</b>
<b>Changes in Taxpayers Equity 2023-24</b>				
Grant from DoH		4,772,108	-	4,772,108
Other reserves movements including transfers		-	-	-
Total Comprehensive expenditure for the year		(5,107,232)	(113)	(5,107,345)
Transfer of asset ownership		-	-	-
Non-cash charges – auditors' remuneration	3	32,600	-	32,600
<b>Balance at 31 March 2024</b>		<b>(454,000)</b>	<b>31,757</b>	<b>(422,243)</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

These financial statements have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance's Financial Reporting manual (FReM) and in accordance with the requirements of Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Children's Court Guardian Agency for Northern Ireland (the "CCGANI") for the purpose of giving a true and fair view has been selected. The particular policies adopted by CCGANI are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

In addition, due to the manner in which the CCGANI is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as the CCGANI which show total net liabilities, should prepare financial statements on a going concern basis, unless it is appropriate to presume that Agency will not continue in operation. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and liabilities.

#### 1.2 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under Construction. This includes donated assets.



# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the entity;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

#### Valuation of Land and Buildings

The CCGANI did not own any Land and Buildings in the current 2023-24 financial year, or in the 2022-23 financial year.

CCGANI's land and buildings relate to office space at James House, Belfast held under licence agreement with the Department of Finance.

The latest valuation date for the right of use asset held is 31 January 2025 and was carried out by Land and Property Services (LPS) in accordance with IFRS16 requirements.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### Assets Under Construction (AUC)

Assets classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

#### Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

#### Revaluation Reserve

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

### 1.3 Depreciation and Amortisation

Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of "non-current assets held for sale" are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the CCGANI expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

Asset Type	Asset Life
IT Assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### **Impairment loss**

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

#### **1.4 Subsequent expenditure**

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful life of the CCGANI's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

#### **1.5 Intangible assets**

Intangible assets include any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible non-current asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the CCGANI's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the CCGANI; where the cost of the asset can be measured reliably. All single items over £5,000 in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each and the group is at least £5,000 in value.

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value.

Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

#### 1.6 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive net Expenditure reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### 1.7 Inventories

Inventories are valued at the lower of cost and net realisable value and are included exclusive of VAT. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

#### 1.8 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of the CCGANI and is recognised on an accrual basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

In accordance with FReM adaptation of IAS20, Government grant income is in relation to notional rent in respect to the licence for office premises at James House, Belfast capitalised under IFRS16.

#### 1.9 Grant in aid

Funding received from other entities, including the Department, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

#### 1.10 Investments

The CCGANI does not have any investments.

#### 1.11 Research and Development expenditure

CCGANI had no research and development expenditure at 31 March 2024 or 31 March 2023.

#### 1.12 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### 1.13 Leases

Under IFRS 16 Leased Assets which the CCGANI has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Department's threshold limit which is currently £5,000.

##### Short term leases

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short-term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term. Examples of short-term leases are software leases, specialised equipment, hire cars and some property leases.

##### Low value assets

An asset is considered "low value" if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are, tablet and personal computers, small items of office furniture and telephones.

##### Separating lease and service components

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. CCGANI has accounted for both the lease element and service element separately.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### **The CCGANI as lessee**

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the ALB's surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayer's equity. After transition the difference is recognised as income in accordance with IAS 20.

#### **Subsequent measurement**

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

#### The CCGANI as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the CCGANI's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the CCGANI's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The CCGANI will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

#### Peppercorn leases

Peppercorn leases are defined as leases for which the consideration paid is nil or nominal and are within scope of IFRS16 if they meet the definition of a lease in all aspects apart from containing consideration. Peppercorn leases are recognised as right of use assets measured in accordance with IFRS16 as interpreted by the FReM. In accordance with IFRS16 requirements, the right of use asset is held at latest valuation, the latest valuation date for the right of use asset held is 31 January 2025 and was carried out by Land and Property Services (LPS). Government grant income equal to the valuation has been recognised in full in the year of inception in accordance with IAS20 as interpreted by the FReM.

#### 1.14 Private Finance Initiative (PFI) transactions

The CCGANI has had no PFI transactions during the year.



## **1.15 Financial instruments**

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

CCGANI has financial instruments in the form of trade receivables and payables and cash and cash equivalents.

### **Financial assets**

Financial assets are recognised on the Statement of Financial Position when the CCGANI becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired, or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon CCGANI's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

### **Financial liabilities**

Financial liabilities are recognised on the Statement of Financial Position when the CCGANI becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### **Financial risk management**

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size, therefore the CCGANI is not exposed to the degree of financial risk faced by business entities.

There are limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing its activities. Therefore, the CCGANI is exposed to little credit, liquidity or market risk.

#### **Currency risk**

The CCGANI is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. There is therefore low exposure to currency rate fluctuations.

#### **Interest rate risk**

The CCGANI has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

#### **Credit risk**

Because the majority of the CCGANI's income comes from contracts with other public sector bodies, the CCGANI has low exposure to credit risk.

#### **Liquidity risk**

Since the CCGANI receives the majority of its funding through its principal Commissioner which is voted through the Assembly, there is low exposure to significant liquidity risks.

### **1.16 Provisions**

In accordance with IAS 37, provisions are recognised when there is a present legal or constructive obligation as a result of a past event, it is probable that the CCGANI will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using the relevant discount rates provided by HM Treasury.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursements will be received and the amount of the receivable can be measured reliably.

#### 1.17 Contingent liabilities/assets

The CCGANI had no contingent assets or liabilities at either 31 March 2024 or 31 March 2023.

#### Public Sector Pensions - Injury to Feelings Claims

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case and may have significant implications for the NICS and wider public sector. However, the cases are at a very early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

#### 1.18 Employee benefits

##### Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2024. Untaken flexi leave is estimated to be immaterial to the CCGANI and has not been included.

##### Retirement benefit costs

Past and present employees are covered by the provisions of the HSC Superannuation Scheme.

The CCGANI participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the ALB and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The CCGANI is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

The costs of early retirements are met by the CCGANI and charged to the Statement of Comprehensive Net Expenditure at the time the CCGANI commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2023-24 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

#### **1.19 Value Added Tax**

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

#### **1.20 Third party assets**

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the CCGANI has no beneficial interest in them. Details of third-party assets are given in Note 22 to the accounts.

#### **1.21 Government Grants**

The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

#### **1.22 Losses and Special Payments**

Losses and special payments are items that the Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments.

They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accrual basis, including losses which would have been made good through insurance cover had DoH bodies not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accrual basis with the exception of provisions for future losses.

#### **1.23 Charitable Trust Account Consolidation**

The CCGANI had no charitable trusts at either 31 March 2024 or 31 March 2023.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### STATEMENT OF ACCOUNTING POLICIES

#### 1.24 Accounting Standards that have been issued but have not yet been adopted

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

##### IFRS 17 Insurance Contracts:

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2024. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2024.

Management currently assess that there will be minimal impact on application to the CCGANI's consolidated financial statements.

#### 1.25 Prior Year Restatement

CCGANI's 2023-24 financial statements incorporates restatement of 2022-23 financial year to reflect the fact that there has been a recent determination during the 2023-24 financial year of the applicability of IFRS 16 Leases in respect of the James House licence agreement in place with Department of Finance. The licence agreement has been in place since 12 March 2023 which leads to 19 days of this agreement falling within the 2022-23 financial year and the following overall effect on the 2022-23 financial statements: inclusion of a Right of Use asset of £249k, an associated notional government grant income of £249k in line with IAS 20 as interpreted by the FReM, this is a peppercorn rent arrangement for which the income is recognised in full at the point of inception and associated depreciation of £2.6k. Interest charge has not been applied as the lease liability is notional under IAS 20 and does not impact on cashflow. Independent valuation was undertaken by LPS in accordance with IFRS 16 requirements.

Net expenditure for the year 2022-23 prior to restatement: £4,840,071

Net expenditure for the year 2022-23 as restated: £4,593,437

Impact to Net expenditure for the year 2022-23: (£246,634)

Net assets for the year 2022-23 prior to restatement: (£366,240)

Net assets for the year 2022-23 as restated: (£119,606)

Impact to Net assets for the year 2022-23: £246,634

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT**

The core business and strategic direction of the Children's Court Guardian Agency for Northern Ireland is to act as a 'voice' for children who are subjects of public law and adoption proceedings before the courts in Northern Ireland.

The Agency Board acts as the Chief Operating Decision Maker and receives financial information on the Agency as a whole and makes decisions on this basis. Hence, it is appropriate that the Agency reports on a single operational segment basis.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 3 OPERATING EXPENSES

Operating Expenses are as follows:

	2024	Restated 2023
	£	£
Staff costs <sup>1</sup> :		
Wages and Salaries	3,118,514	2,823,840
Social security costs	356,629	333,251
Other pension costs	696,855	634,924
Supplies and services- General	5,518	15,340
Establishment	276,127	219,864
Premises	84,342	213,888
Miscellaneous expenditure	17,697	1,691
Interest Charges	311	483
Fees- Self Employed Guardians	240,000	287,651
Recharges from other HSC organisations	189,598	194,151
<b>Total Operating Expenses</b>	<b>4,985,591</b>	<b>4,725,083</b>
<b>Non-cash items</b>		
Depreciation	92,847	26,830
Amortisation	14,566	14,223
Loss on disposal of property, plant & equipment (including land)	-	-
Cost of borrowing of provisions (unwinding of discount on provisions)	42,058	-
Auditors remuneration	32,600	31,500
<b>Total Non-cash items</b>	<b>182,071</b>	<b>72,553</b>
<b>Total</b>	<b>5,167,662</b>	<b>4,797,636</b>

<sup>1</sup> Further detailed analysis of staff costs is located in the Staff Report on page 59 within the Accountability Report.  
During the year the CCGANI purchased no non-audit services from its external auditor (NIAO) (2022-23: £Nil).

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 4 INCOME

#### 4.1 Income from Activities

	2024	Restated 2023
	£	£
Other income from non-patient services	-	-
Total Income from Activities	-	-

#### 4.2 Other Income (excluding interest)

	2024	2023
	£	£
Other income from non-patient services	-	(45,030)
Seconded staff	60,430	-
Government grant	-	249,229
Total Other Income	60,430	204,199

4.2 \*Note - The negative decrease in other income from non-patient services of £45,030 is the reversal of expected income from a secondment, which took place a number of years ago. The initial income entry proved to be overstated. Government grant income is in relation to capitalised license under IFRS16 at James House, Belfast



# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 5.1 Property, plant & equipment - year ended 31 March 2024

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Cost or Valuation</b>									
At 1 April 2023	-	324,182	-	-	-	-	185,869	-	510,051
Opening Balance Adj	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Indexation	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (index)	-	-	-	-	-	-	-	-	-
Disposals	-	(14,392)	-	-	-	-	(96,602)	-	(110,994)
At 31 March 2024	-	<b>309,790</b>	-	-	-	-	<b>89,267</b>	-	<b>399,057</b>
<b>Depreciation</b>									
At 1 April 2023	-	35,004	-	-	-	-	99,374	-	134,378
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (index)	-	-	-	-	-	-	-	-	-
Disposals	-	(14,392)	-	-	-	-	(96,602)	-	(110,994)
Provided during the year	-	68,166	-	-	-	-	24,681	-	92,847
At 31 March 2024	-	<b>88,778</b>	-	-	-	-	<b>27,453</b>	-	<b>116,231</b>

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2024

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
Carrying Amount At 31 March 2024	-	221,012	-	-	-	-	61,814	-	282,826
At 31 March 2023	-	289,178	-	-	-	-	86,495	-	375,673

Asset financing

Owned	-	221,012	-	-	-	-	61,814	-	282,826
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2024	-	221,012	-	-	-	-	61,814	-	282,826

Any fall in value through negative indexation or revaluation is shown as impairment.  
The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under leases and hire purchase contracts is £88,777 (2022-23: £20,763).

The fair value of assets funded from the following sources during the year was:

	2024 £	2023 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 5.2 Property, plant & equipment - year ended 31 March 2023

	Land £	Buildings (excluding dwellings) Restated* £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Cost or Valuation</b>									
At 1 April 2022	-	13,290	-	-	-	-	102,306	-	115,596
Indexation	-	60,561	-	-	-	-	-	-	60,561
Additions*	-	249,229	-	-	-	-	81,847	-	331,076
Donations / Government grant / Lottery Funding	-	1,102	-	-	-	-	-	-	1,102
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	1,716	-	1,716
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2023	-	<b>324,182</b>	-	-	-	-	<b>185,869</b>	-	<b>510,051</b>
<b>Depreciation</b>									
At 1 April 2022	-	12,591	-	-	-	-	93,235	-	105,826
Indexation	-	1,043	-	-	-	-	-	-	1,043
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	679	-	679
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	21,370	-	-	-	-	5,460	-	26,830
At 31 March 2023	-	<b>35,004</b>	-	-	-	-	<b>99,374</b>	-	<b>134,378</b>

\*Note 5.2 Buildings (excluding dwellings) Additions and Depreciation provided in year has been restated to include lease under IFRS 16, license at James House, Belfast commenced 13 March 2023.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 5.2 (continued) Property, plant & equipment- year ended 31 March 2023

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Carrying Amount</b> At 31 March 2023	-	289,178	-	-	-	-	86,495	-	375,673
At 31 March 2022	-	699	-	-	-	-	9,071	-	9,770

#### Asset financing

Owned	-	289,178	-	-	-	-	86,495	-	375,673
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2023	-	289,178	-	-	-	-	86,495	-	375,673

#### Asset financing

Owned	-	699	-	-	-	-	9,071	-	9,770
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2022	-	699	-	-	-	-	9,071	-	9,770

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 6.1 Intangible assets - year ended 31 March 2024

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Cost or Valuation</b>									
At 1 April 2023	-	154,627	-	-	-	-	-	-	154,627
Indexation	-	(533)	-	-	-	-	-	-	(533)
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2024	-	<b>154,094</b>	-	-	-	-	-	-	<b>154,094</b>

### Amortisation

At 1 April 2023	-	110,894	-	-	-	-	-	-	110,894
Indexation	-	(420)	-	-	-	-	-	-	(420)
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	14,566	-	-	-	-	-	-	14,566
At 31 March 2024	-	<b>125,040</b>	-	-	-	-	-	-	<b>125,040</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 6.1 (continued) Intangible assets - year ended 31 March 2024

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Carrying Amount</b>									
At 31 March 2024	-	29,054	-	-	-	-	-	-	29,054
At 31 March 2023	-	43,733	-	-	-	-	-	-	43,733
<b>Asset financing</b>									
Owned	-	29,054	-	-	-	-	-	-	29,054
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2024	-	29,054	-	-	-	-	-	-	29,054

Any fall in value through negative indexation or revaluation is shown as impairment.

The fair value of assets funded from the following sources during the year was:

	2024 £	2023 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 6.2 Intangible assets - year ended 31 March 2023

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Cost or Valuation</b>									
At 1 April 2022	-	149,593	-	-	-	-	-	-	149,593
Indexation	-	5,034	-	-	-	-	-	-	5,034
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2023	-	<b>154,627</b>	-	-	-	-	-	-	<b>154,627</b>

### Amortisation

At 1 April 2022	-	93,179	-	-	-	-	-	-	93,179
Indexation	-	3,492	-	-	-	-	-	-	3,492
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	14,223	-	-	-	-	-	-	14,223
At 31 March 2023	-	<b>110,894</b>	-	-	-	-	-	-	<b>110,894</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 6.2 (continued) Intangible assets - year ended 31 March 2023

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Carrying Amount</b> At 31 March 2023	-	43,733	-	-	-	-	-	-	43,733
At 1 April 2022	-	56,414	-	-	-	-	-	-	56,414

### Asset financing

Owned	-	43,733	-	-	-	-	-	-	43,733
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2023	-	43,733	-	-	-	-	-	-	43,733

### Asset financing

Owned	-	56,414	-	-	-	-	-	-	56,414
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2022	-	56,414	-	-	-	-	-	-	56,414



**CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**NOTE 7 FINANCIAL INSTRUMENTS**

As the cash requirements of CCGANI are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with the CCGANI’s expected purchase and usage requirements and the CCGANI is therefore exposed to little credit, liquidity or market risk.

**NOTE 8 INVESTMENTS AND LOANS**

The CCGANI had no investments or loans at either 31 March 2024 or 31 March 2023.

**NOTE 9 IMPAIRMENTS**

The CCGANI had no impairments in 2023-24 or 2022-23.

**NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE**

The CCGANI did not hold any assets classified as held for sale in 2023-24 or 2022-23.

**NOTE 11 INVENTORIES**

	2024	2023
	£	£
Office supplies	500	500
<b>Total</b>	<b>500</b>	<b>500</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 12 CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Balance at opening balance sheet date	26,052	26,743
Net change in cash and cash equivalents	11,381	(691)
<b>Balance at end balance sheet date</b>	<b>37,433</b>	<b>26,052</b>

### The following balances at 31 March were held at

	2024 £	2023 £
Commercial Banks and cash in hand	37,433	26,052
<b>Balance at 31<sup>st</sup> March</b>	<b>37,433</b>	<b>26,052</b>

### 12.1 Reconciliation of liabilities arising from financing activities

	2023 £	Cash flows £	Non-Cash Changes £	2024 £
Lease Liabilities	42,593	(18,138)	-	24,455
<b>Total liabilities from financing activities</b>	<b>42,593</b>	<b>(18,138)</b>	<b>-</b>	<b>24,455</b>

The bank account is operated by Business Services Organisation (BSO) on behalf of the CCGANI.  
The account is in the legal name of the BSO.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 13 TRADE AND OTHER RECEIVABLES, INTANGIBLE CURRENT ASSETS AND OTHER CURRENT ASSETS

	2024 £	2023 £
<b>Amounts falling due within one year</b>		
Trade receivables	30,087	-
Deposits and advances	-	-
VAT receivable	12,809	20,099
Other receivables – not relating to fixed assets	6,615	7,973
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
<b>Trade and other receivables</b>	<b>49,511</b>	<b>28,072</b>
Prepayments	23,714	9,244
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
<b>Other current assets</b>	<b>23,714</b>	<b>9,244</b>
<b>Amounts falling due after more than one year</b>		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
<b>Trade and other receivables</b>	<b>-</b>	<b>-</b>
Prepayments and accrued income	-	-
<b>Other current assets falling due after more than one year</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>49,511</b>	<b>28,072</b>
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>23,714</b>	<b>9,244</b>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<b>-</b>	<b>-</b>
<b>TOTAL TRADE AND OTHER RECEIVABLES, INTANGIBLE CURRENT ASSETS AND OTHER CURRENT ASSETS</b>	<b>73,225</b>	<b>37,316</b>

The balances are net of a provision for bad debts of £Nil (2022-23: £Nil).

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 14 TRADE AND OTHER PAYABLES, OTHER LIABILITIES AND OTHER PAYABLES > 1YR

	2024 £	2023 £
<b>Amounts falling due within one year</b>		
Other taxation and social security	225,465	210,581
VAT payable	-	-
Bank overdraft	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	14,571	6,758
Payroll payables	149,055	553
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	4,247	-
Other payables	114	-
Accruals	383,316	342,395
Accruals– relating to property, plant and equipment	-	-
Accruals – relating to intangibles	-	-
Deferred Income	-	-
<b>Trade and other payables</b>	<b>778,768</b>	<b>560,287</b>
Current part of lease liabilities	18,312	18,139
Current part of long-term loans	-	-
Current part of imputed finance lease element of PFI and other service concession arrangements contracts	-	-
<b>Other current liabilities</b>	<b>18,312</b>	<b>18,139</b>
<b>Total payables falling due within one year</b>	<b>797,080</b>	<b>578,426</b>
<b>Amounts falling due after more than one year</b>		
Leases	6,143	24,454
Trade and other payables	-	-
Other Payables, Accruals and deferred income	-	-
Long term loans	-	-
<b>Total non-current other payables</b>	<b>6,143</b>	<b>24,454</b>
<b>TOTAL TRADE AND OTHER PAYABLES AND OTHER CURRENT LIABILITIES</b>	<b>803,223</b>	<b>602,880</b>

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	Other £	2024 £	2023 £
Balance at 1 April 2023	-	-	-	-	-	-
Provided in year (Provisions not required written back) (Provisions utilised in the year)	-	-	-	42,058	42,058	-
Borrowing costs (unwinding of discount)	-	-	-	-	-	-
<b>At 31 March 2024</b>	-	-	-	<b>42,058</b>	<b>42,058</b>	-

Amounts included in other relate to a provision has been made for the potential liability surrounding senior executive pay award £42,058.  
The CCGANI had no provisions for liabilities and charges at 31 March 2023.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES continued

Comprehensive Net Expenditure Account Charges	2024	2023
	£	£
Arising during the year	42,058	-
Reversed unused	-	-
Cost of borrowing (unwinding of discount)	-	-
<b>Total charge within Operating costs</b>	<b>42,058</b>	<b>-</b>

### Analysis of expected timing of discounted flows as at 31 March 2024

	Pensions relating to former directors	Pensions relating to other staff	Clinical Negligence	Other	2024	2023
	£	£	£	£	£	£
Not later than one year	-	-	-	42,058	42,058	-
Later than one year and not later than five years	-	-	-	-	-	-
Later than five years	-	-	-	-	-	-
<b>At 31 March 2024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,058</b>	<b>42,058</b>	<b>-</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 16 CAPITAL COMMITMENTS

The CCGANI had no capital commitments at either 31 March 2024 or 31 March 2023.

### NOTE 17 COMMITMENTS UNDER LEASES

#### 17.1 Operating Leases

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

##### 17.1 Quantitative disclosures around right of use assets

	Land and Buildings £	Other £	Total £
<b>Cost or valuation</b>			
At 1 April 2023 (restated)	309,790	-	309,790
Additions	-	-	-
Impairments	-	-	-
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
Remeasurement	-	-	-
<b>At 31 March 2024</b>	<b>309,790</b>	<b>-</b>	<b>309,790</b>
<b>Depreciation expense</b>			
At 1 April 2023 (restated)	20,763	-	20,763
Recognition	-	-	-
Charged in year	68,014	-	68,014
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
<b>At 31 March 2024</b>	<b>88,777</b>	<b>-</b>	<b>88,777</b>
<b>Carrying amount at 31 March 2024</b>	<b>221,013</b>	<b>-</b>	<b>221,013</b>
Interest charged on IFRS 16 leases	311	-	311

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 17 COMMITMENTS UNDER LEASES continued

#### 17.2 Quantitative disclosures around Lease Liabilities

Under the terms of the license for James House, Belfast capitalised as an asset under IFRS16, no lease liability exists as no rent is payable under the license. Licence terms are consideration of £1 per annum if demanded. No consideration has been paid in 2023-24 (2022-23 £nil), therefore James House has been excluded from the below amounts.

#### Maturity analysis

	31 March 2024 £	31 March 2023 £
<b>Buildings</b>		
Not later than one year	18,450	18,450
Later than one year and not later than five years	6,150	24,600
Later than five years		
	<u>24,600</u>	<u>43,050</u>
Less interest element	<u>(145)</u>	<u>(457)</u>
Present value of obligations	<u>24,455</u>	<u>42,593</u>
<b>Other</b>		
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	-	-
	<u>-</u>	<u>-</u>
Less interest element	<u>-</u>	<u>-</u>
Present value of obligations	<u>-</u>	<u>-</u>
<b>Total present value of obligations</b>	<b>24,455</b>	<b>42,593</b>
<b>Current portion</b>	<b>18,312</b>	<b>18,139</b>
<b>Non-current portion</b>	<b>6,143</b>	<b>24,454</b>



**CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

**NOTE 17 COMMITMENTS UNDER LEASES continued**

**17.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure**

	31 March 2024	31 March 2023
	£	£
Variable lease payments not included in lease liabilities	-	-
Sub-leasing income	-	-
Expense related to short-term leases	-	-
Expense related to low-value asset leases (excluding short-term leases)	-	-

**17.4 Quantitative disclosures around cash outflow for leases**

	31 March 2024	31 March 2023
	£	£
Total cash outflow for lease	18,450	18,450

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **NOTE 18 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS**

##### **18.1 Off balance sheet PFI and other service concession arrangement schemes**

The CCGANI had no commitments under PFI and other concession arrangement contracts at 31 March 2024 or 31 March 2023.

##### **18.2 On balance sheet (SoFP) PFI Schemes**

The CCGANI has no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2024 or 31 March 2023.

#### **NOTE 19 OTHER FINANCIAL COMMITMENTS**

The CCGANI did not have any other financial commitments at 31 March 2024 or 31 March 2023.

#### **NOTE 20 CONTINGENT LIABILITIES**

The CCGANI did not have any quantifiable contingent liabilities at 31 March 2024 or 31 March 2023.

#### **NOTE 21 RELATED PARTY TRANSACTIONS**

The CCGANI is an arm's length body of the Department of Health, and as such the Department is a related party with which the CCGANI has had various material transactions during the year.

In addition, there were material transactions throughout the year with the Business Services Organisation who are a related party by virtue of being an arm's length body with the Department of Health.

During the year, none of the Board members, members of the key management staff or other related parties has undertaken any material transactions with the CCGANI.

#### **NOTE 22 THIRD PARTY ASSETS**

The CCGANI held no assets at either 31 March 2024 or 31 March 2023 belonging to third parties.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### NOTE 22 Financial Performance Targets

#### 22.1 Revenue Resource Limit

The CCGANI is given a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments. Bodies are required to report on any variation from the limit as set which is a financial target to be achieved and not part of the accounting systems.

Following the implementation of review of Financial Process, the format of Financial Performance Targets has changed as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. As a result of non-cash adjustments, Profit/Loss on disposal of assets is excluded from Note 22.1 from 2022-23. In 2022-23 and 2023-24 CCGANI has remained within the budget controls it has been issued.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

The Revenue Resource Limit for CCGANI is calculated as follows:

	2023-24 £	Restated 2022-23 £
<b>Revenue Resource Limit (RRL)</b>		
RRL Allocated From:		
DoH (SPPG)	-	-
DoH (Other)	4,931,890	4,775,019
PHA	-	-
Other	-	-
<b>Total</b>	<b>4,931,890</b>	<b>4,775,019</b>
<b>Less RRL Issued To:</b>		
RRL Issued	-	-
<b>RRL to be Accounted For</b>	<b>4,931,890</b>	<b>4,775,019</b>
<b>Revenue Resource Limit Expenditure</b>		
Net Expenditure per SoCNE	5,107,232	4,593,437
<b>Adjustments</b>		
Capital Grants	-	249,229
Research and Development under ESA10		
Depreciation/Amortisation	(107,413)	(41,053)
Impairments		
Notional Charges	(32,600)	(31,500)
Movements in Provisions	(42,058)	
PPE Stock Adjustment		
PFI and other service concession arrangements/IFRIC		
Profit/(loss) on disposal of fixed asset		
Other (Specify)		
<b>Total Adjustments</b>	<b>(182,071)</b>	<b>176,676</b>
<b>Net Expenditure Funded from RRL</b>	<b>4,925,161</b>	<b>4,770,113</b>
Surplus/(Deficit) against RRL	6,729	4,906
Break Even cumulative position (opening)	100,622	95,716
Break Even cumulative position (closing)	107,351	100,622

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

### Materiality Test:

CCGANI is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits or £20k whichever is greater.

	2023-24	2022-23
	%	%
Surplus / (Deficit) as a Percentage of RRL	0.14	0.10
Break Even cumulative position as % of RRL	2.18	2.11

### 22.2 Capital Resource Limit (CRL)

CCGANI is given a Capital Resource Limit (CRL) which it is not permitted to overspend. The CRL for CCGANI is calculated as follows:

	2023-24	Restated 2022-23
	£	£
Gross capital expenditure by the CCGANI	-	331,076
(Capital grant receipt)	-	(249,229)
<b>Net capital expenditure</b>	<b>-</b>	<b>81,847</b>
Capital Resource Limit (CRL) allocated from Department of Health (DoH)	-	81,847
*CRL allocated retrospectively from DoH iro James House under IFRS16		249,229
*Corresponding CRL allocated by DoH iro James House Government Grant income under IAS20	-	(249,229)
Adjustment for research and development under ESA10	-	-
<b>Total CRL</b>	<b>-</b>	<b>81,847</b>
<b>Overspend/(Underspend) against CRL</b>	<b>-</b>	<b>-</b>

\*Allocated in 2024-25 being the year in which the required adjustment was identified.

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **NOTE 23 EVENTS AFTER THE REPORTING PERIOD**

There are no post balance sheet events having material effect on the accounts.

#### **DATE OF AUTHORISATION FOR ISSUE**

The Accounting Officer authorised these financial statements for issue on 20 May 2025.

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