



ANNUAL REPORT AND ANNUAL ACCOUNTS 2024-25



**The Children's Court Guardian Agency for Northern Ireland
Accounts for the Year ended 31 March 2025**

**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

30 October 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 6th 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, which was established as a Special Agency by virtue of powers contained in the Health and Personal Social Services (Special Agencies) (NI) Order 1990. The Functions of the Agency were updated, and the Children's Court Guardian Agency for Northern Ireland (No.1) Direction (Northern Ireland) 2024 came into operation on 6th February 2024.

Board Members as at 31st March 2025

Mrs Gemma Loughran (Chair)

Ms Edel McKenna (Chief Executive) *(joined 4th November 2024)*

Ms Veronica Callaghan (Non-Executive Director)

Mr Lee Wilson (Non-Executive Director)

Mr David Douglas (Non-Executive Director)

Ms Kathryn Stevenson (Non-Executive Director) *(joined 1st January 2025)*

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FOREWORD

By the Chair - Gemma Loughran



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 2024 to 31 March 2025.

In each of the last two years, I have referred to many changes in the Agency and change has been very much a feature of the Agency during 2024-2025. Firstly, our Chief Executive, Dawn Shaw, OBE, retired in November 2024 having served the Agency with distinction for 3 years and I wish to record the deep appreciation of the Board for the exceptional energy, enthusiasm and determination which marked the work of Dawn in her leadership role. Our new Chief Executive, Edel McKenna, brings to the Agency a very rich experience of 30 years of statutory Children's Services including early intervention, child protection and children with a disability. She was chair of the Belfast Domestic and Sexual Violence Partnership for 10 years. Other staffing changes included the retirement of our two Assistant Directors, Teresa Fallon, and Patricia O'Kane, and our Director of Corporate Services, Sean Brown. The Board acknowledges with gratitude the continuing and long-term effect on the well-being of vulnerable children and young people of the very significant work of each of these members of our Senior Leadership Team over a period of many years.

The Board has approved new management arrangements within the Agency including the appointment of Ursula Crickard, who has extensive experience of Safeguarding, Corporate Parenting and 16+ Leaving and Aftercare Services, as our Assistant Director. Each of the four locality-based teams of Guardians will be led by a Guardian Services Manager (GSM) which will enhance supervision and training arrangements and the maintenance of transparency in the allocation of work.

As interim Director of the Corporate team, Ann Andrew has ensured the highest quality of financial support to her colleagues on the Senior Leadership Team and to the Board and exceptional administrative support to all within the Agency. One of her many outstanding achievements has been the development of our internal “Hub” and the revision of our website which were launched to the delight of staff and the Board at our staff engagement occasion in March.

The children and young people whom we serve are at the heart of our work and I am delighted to report the success of the second meeting between our Youth Board and the Board of the Agency. This meeting in December 2024 was a welcome opportunity for us to listen to penetrating questions posed by our Youth Board and to learn from them their determination to hold us to account to live up to our stated strategic objective in respect of children and young people.

The Board continues to keep under continuous review our strategic drivers of Data, Improvement and Culture and their application across the four work areas of children and young people, support to staff, systems and influencing. The commitment to staff well-being was reflected in a number of initiatives including a Well-Being day in May 2024, two workshops in January 2025 and a detailed address by our Chief Executive in March 2025 to staff on their emotional health including the impact on them of vicarious trauma.

I am delighted to report the appointment with effect from 1 January 2025 of a new legal member, Kathryn Stevenson, to our Board. Kathryn is Head of Legal Services at the Children’s Law Centre and brings to the Agency her extensive knowledge of the law in Northern Ireland relating to the rights of children and young people.

This year, despite our best efforts and the support of the Department of Health, we have not been able to fully meet the pressure of demand on our service. Our work is demand led and we therefore have no control over its volume which derives from decisions by Health and Social Care Trusts and decisions by courts to appoint a Children’s Court Guardian when considering an application by a Trust for a public law order. As at 31 March 2025 there were 172 cases involving 318 children in which a Guardian had not been allocated. The initiatives which have been taken to address

this very concerning problem include recruitment of additional staff and recourse to staff overtime. It is hoped that the availability of partly retired staff will also be of some assistance next year.

Our Board recognises the statutory imperative to avoid delay in the family justice system and the compromise to the fulfilment of that imperative arising from our allocation problem which is the most significant challenge to our Agency. However, we are very conscious 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.

I want to reiterate what I said last year about the staff of our Agency. They are our most precious asset, and the Board is very proud of the cooperation between our professional and corporate and business support teams which is vital to our work with and for the children and young people whom we serve. 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 our vulnerable children and young people. I am grateful to all our staff for their inspirational dedication and for their success in balancing their work, their own well-being and the needs of their own families. I want to express particular gratitude to those of our Guardians who have selflessly accepted an unusually high case-load in order to help us to address the challenge of the allocation waiting list.

I have already referred to the appointment of Edel McKenna as our new Chief Executive and of Ursula Crickard as our new Assistant Director. In the short period in which they have been with the Agency, each of them has demonstrated an outstanding drive to lead with determination and to inspire all staff to continue to give of their very best. On behalf of the Board, I wish to thank them for their enthusiasm and their dedication.

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

Looking forward to 2025 and beyond, the Children's Court Guardian Agency will continue with the implementation of our Strategic Plan. We also hope to play our part in the implementation of the recommendations in 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 has been the understanding afforded to us by the Department as we continue to face the challenge of delay in the allocation of Guardians.

I am pleased to commend this Annual Report.



Gemma Loughran

Chair

18 September 2025

OVERVIEW

By the Chief Executive



This year has been marked by considerable organisational change for the Agency. At a senior management level, the Agency welcomed a new Assistant Director and Interim Corporate Services Manager. I as the new Chief Executive took up post in November 2024. The Agency also recruited to a number of new Corporate and Administrative staff, and Band 7 and Band 8a Guardians in response to retirements and promotions. A collective leadership approach from the Board, through to the operational workforce ensured this change was managed effectively with minimal disruption to core business.

This is the second year of the Agency five-year strategic plan 2023-2028, where the overarching theme continued to be one of transformation and where we maintained a focus on our three key priorities; Data, Improvement and Culture. These strategic drivers continue to be applied across our four strategic work areas; children and young people, support to staff, systems and influencing. We appointed two additional Interim Guardian Managers which enabled a clear managerial alignment to each of the 4 locality teams in the delivery of operations, support to the workforce and promotion of a “team approach”. Having embedded our new Band 7 Guardians, this development proved highly successful in facilitating the additional allocation of cases, commensurate with their role and responsibilities, created capacity for our Band 8a Guardians to manage more complex cases and establish a succession planning pathway within the organisation. Further organisational and structural changes are planned for the year ahead which will take account of staff who will be moving to partial retirement and the recruitment of a Quality Assurance, Improvement and Learning Manager who will be instrumental in maintaining high standards of quality, training and compliance with procedures.

The implementation of our revised Professional Standards, which incorporated the updated Regional Social Work Supervision Standards, has ensured the Agency can measure and evidence compliance across a range of operational and statutory functions so that we can ensure Children and Young People are at the centre of Proceedings, that we ensure their wishes and feelings are heard and promote their best interests.

Throughout the financial year, we have been committed to ensuring transparency linked to Guardians workloads to improve equity and also ensure our workforce are enabled to deliver a high quality and effective service. By embedding our Case Grading System, we have ensured our workforce, who are our most valuable resource, operate within a manageable and safe workload.

In keeping with our strategic objective to support our staff, we revised our Terms of Reference for our Health and Safety Committee to ensure a stronger focus on staff well-being and renamed it the “Health, Well-Being and Safety Committee”. A Well-Being day was organised in May 2024 and two follow-up workshops were delivered in January 2025. We held a Service Staff meeting in March 2025, where staff’s emotional health was a topic of discussion including the impact of vicarious trauma.

Throughout the course of the year we have continued to drive forward with improvements in our data and our internal Guardian Case Information System to enhance our case recording, better understand demand, capacity, patterns and trends, as well as new and emerging themes so as to inform Service development. Having embedded children and young people’s feedback as a mandatory field within our recording and developed our app for younger children and children with special needs, we have been able to not only enable them to provide direct feedback but has also informed our intelligence on how well we are doing and identify areas for improvement.

One of our greatest successes this year was the launch of our revised Website and the development of our internal “Hub”, both of which are key platforms to facilitate the sharing of information and communication both internally and externally. We are particularly proud of our Children and Young People’s section within the Website and look forward to supporting the Youth Board in the coming year as they develop the

suite of information and resources to support other children and young people who are going through the Court process.

The importance of involving children and young people in our work continued to be central this year, where we developed our Engagement and Participation Strategy using a co-production approach. The Strategy is aimed at promoting and enhancing the participation of children and young people in the Agency so that we can obtain feedback from them individually and collectively to improve our service. We have also developed a draft Action Plan and intend to consult with our Youth Board for feedback before agreeing a final version for implementation. Having attended the Board meeting in December 2023, we give a commitment to ensuring this would be an annual occurrence and members of the Youth Board again met with the Agency Board in December 2024 where they provided valuable insights into their experience of being supported by a Guardian and shared their ideas about how they plan to develop the work of the Youth Board.

Undoubtedly, the greatest challenge we have experienced this year has been our ability to allocate cases to a Guardian, in a timely way. This situation continues to be driven by increased demand for which the Agency has limited control. As of the 31 March 2025, the Agency had a total of 172 unallocated cases involving 318 children. The increase in unallocated cases must be considered in the context of year on year increase in requests for a Guardian. It is noteworthy that requests increased by 10% from 2020/21 to 2023-24, from 728 cases to 801 cases. The total number of requests received for year end 2024/25 was 838, up a further 4.6%. In regards the number of children involved, the past five financial years also show an increase; up from 1,163 in 2020/21 to 1,325 at year end 2024/25, an increase of nearly 14%.

In regards allocations to a Guardian, this has been a more fluid situation as it is sensitive to a number of variables; Reduction in throughput due to delays in cases concluding in the Courts, therefore impacting on capacity to allocate; Increased complexity of cases; Industrial Action; Fluctuations in the overall staff complement; e.g. time taken between staff leaving the Agency (predominately due to retirements) and new staff being recruited/taking up post. Notwithstanding this, the total number of

allocations to the Agency's Guardians at year end 2024/25 was 814 cases which has been the highest in the past 5 years.

On reviewing closures, while these figures have also tended to fluctuate over the past 5 years for reasons similar to the variables impacting on allocations, the total number of closures by year end 2024/25 was 833 cases (1,301 children) which is an increase of 55% when compared to the number of closures in 2020/21.

While this increase is a positive development, in real terms, the rate of closures per annum are not keeping pace with the number of requests per annum and when combined with the significant number of cases which are exceeding 13 months before the Courts, which is directly driving an overall increase in the number of unallocated cases.

Our growing number of unallocated cases is rightly 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. At our next AGM scheduled for May 2025, we look forward to the inclusion of the five Trusts Children's Services Directors and the Department so that collectively we can look to a whole systems approach to improving demand, throughput and outcomes. However, from an Agency perspective, the Guardian Services Managers and the Assistant Director maintain a constant focus on allocation, ensuring that the most urgent cases are prioritised for allocation. More recently, we have taken forward other short-term initiatives to try and reduce our waiting list, including offering cases to our workforce as over-time/additional hours and we intend to implement other measures in the year ahead to prioritise cases where final hearing dates have been listed or where children and young people are subject to secure accommodation.

Since joining the Agency in November 2024, I have been overwhelmed by the commitment, dedication, tenacity and "can do" attitude of the workforce despite the Agency's ongoing pressures. Their determination to represent the children and young people they serve is resolute and I am extremely grateful to them for their hard work. I also want to acknowledge the work of our corporate and business support staff who are the backbone of the Agency and provide a vital role in ensuring that together we

deliver a high quality and safe service.

I am also extremely grateful to the Chair and Board members for their unwavering support and leadership during the last year. Their sound judgement and integrity guided the Agency successfully through one of the most significant organisational change processes it has experienced in many years. Their proficiency in “directing and protecting” has enabled the Agency to make progress and deliver success as outlined in this report.



Edel McKenna
Chief Executive
18 September 2025

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

Our Purpose

The Children's Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023 came into force on the 6th March 2023 with the commencement of the implementation of The Adoption and Children Act (2022). 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.

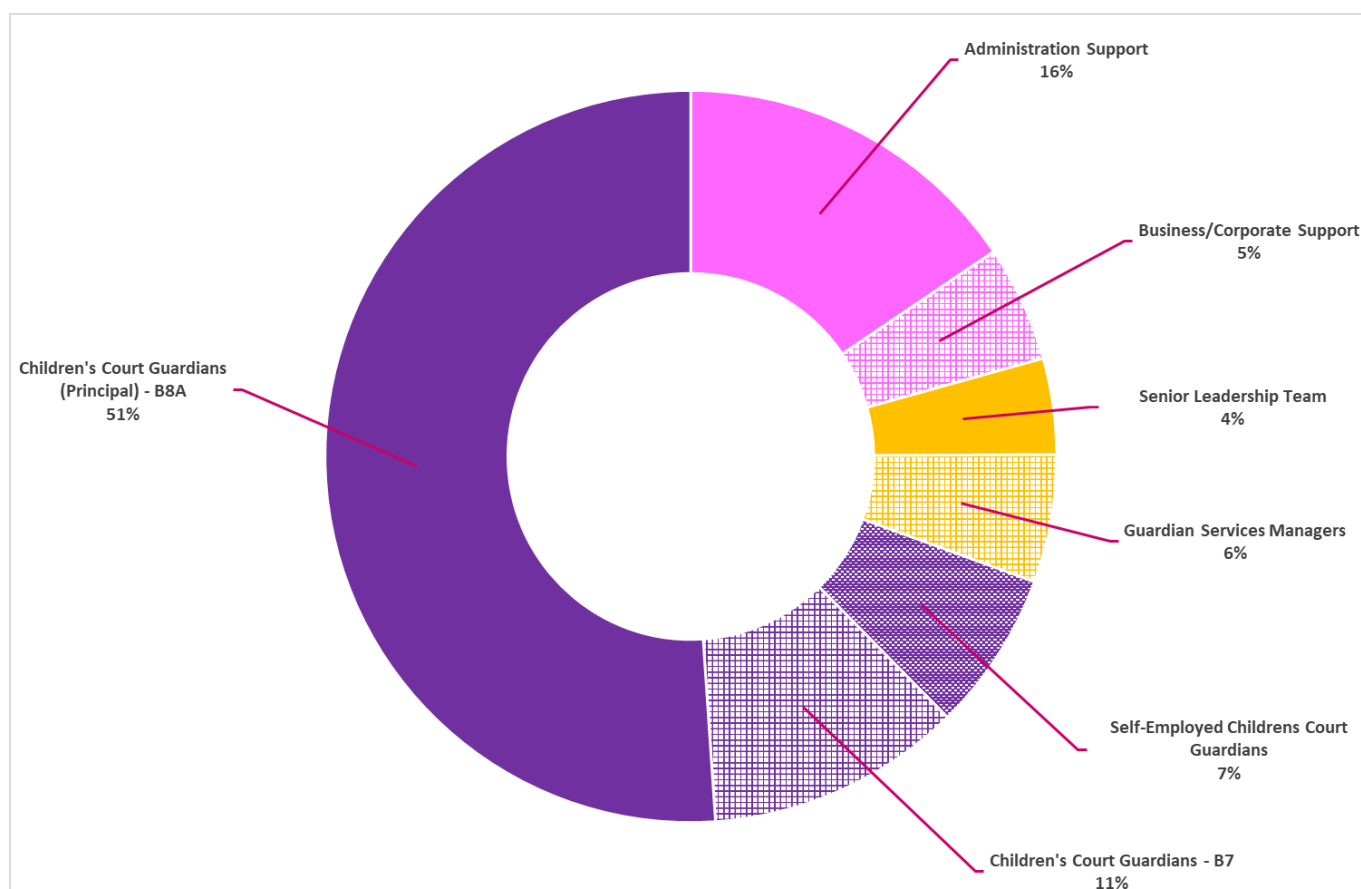
The primary function of the Children's Court Guardian Agency for Northern Ireland is to provide Children's Court Guardians who are appointed by the court to safeguard the interests of children and young people in specified public law and adoption proceedings. The Direction sets out the functions of the 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 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 occupies three office accommodations sited strategically in Belfast (James House), Derry/Londonderry (Spencer House) and Armagh (Dobbin Centre).

A small staff complement across its corporate and professional functions, strive to make a difference for children and young people, and to deliver our statutory function. The profile of the Agency staff groups are as follows (% of staff profile, based on whole-time equivalency [wte]). The Agency experienced a high number of vacancies across the staff groups in 2024-25, mostly relating to retirement.



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 progress against the Business Plan. These have been set out against Strategic Themes within the Strategic Plan (2023-28) and sits alongside the risk register. This allows risks to be monitored against their potential impact on strategic themes. The Board reviews progress and performance at each of its meetings.

Risk Management

The Agency Board receives strategic updates on issues which may impact on the organisation. The Board also maintains a Risk Register which is routinely considered at 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 and Significant Incidents relating to the Children's Court Guardian Agency for Northern Ireland

The Agency received six complaints about its services in the course of the year: these were responded to within the timescales set out in the Agency's Complaints Policy. Four of these related to cases which remained before the Courts, and two complaints related to cases discharged from the Service.

The Agency responded to three Significant Incidents during the past year.

All feedback is taken seriously and the Agency is constantly reviewing the service it offers to improve the experience of children and young people, and those it works with. The learning from both Complaints and Significant Incidents have been identified and targeted training has been arranged to help embed the learning across the workforce.

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 2025 can be found on pages 89 to 92. 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.

Revenue Resource Limit	£5,070,166
Net Expenditure	£5,056,416
Surplus against Revenue Resource Limit	£13,750

The Board of the Agency received regular updates on expenditure and year end forecasting to ensure the organisation met its statutory breakeven requirements in 2024-25.

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) 01/25.

Performance Analysis

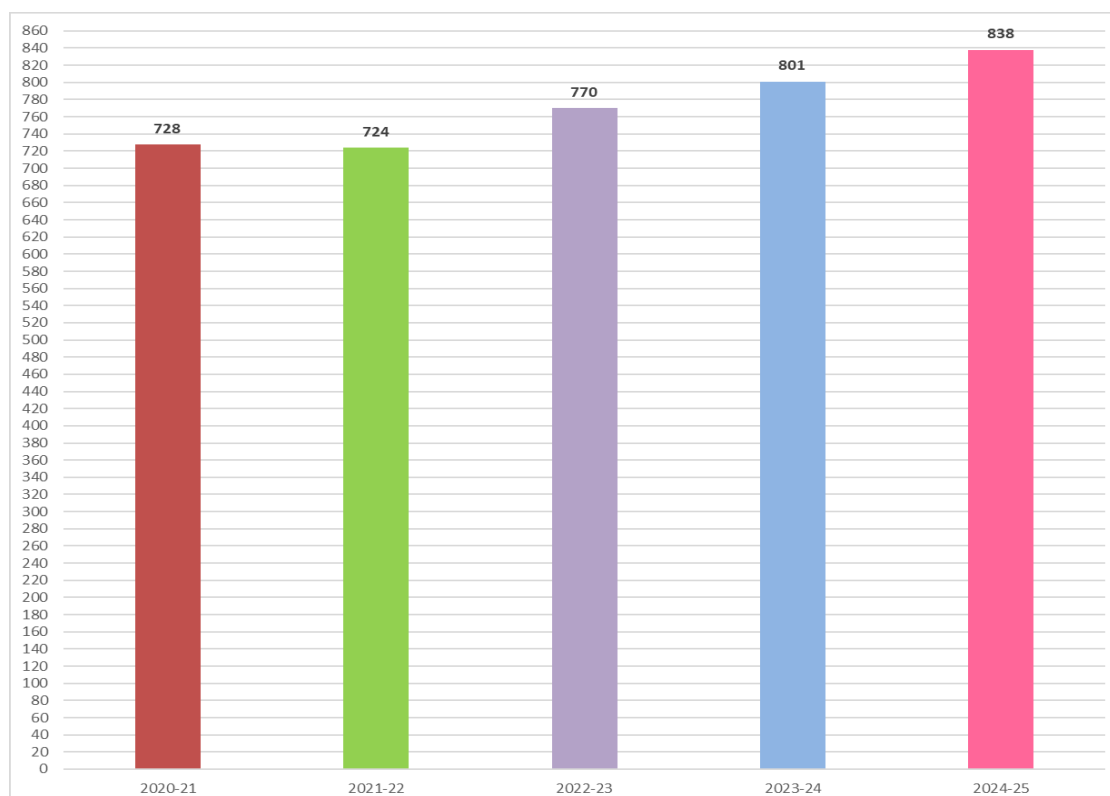
Representing Children and Young People

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.

2024-25 has been a very challenging year with a further increase in the Agency's demand. This correlates with the increase in the regional Looked After Children (LAC) population and consequent increase in the Agency's unallocated cases. Case requests over the last 5 years is detailed at **Chart 1**.

Chart 1: Case Requests over the last 5 years



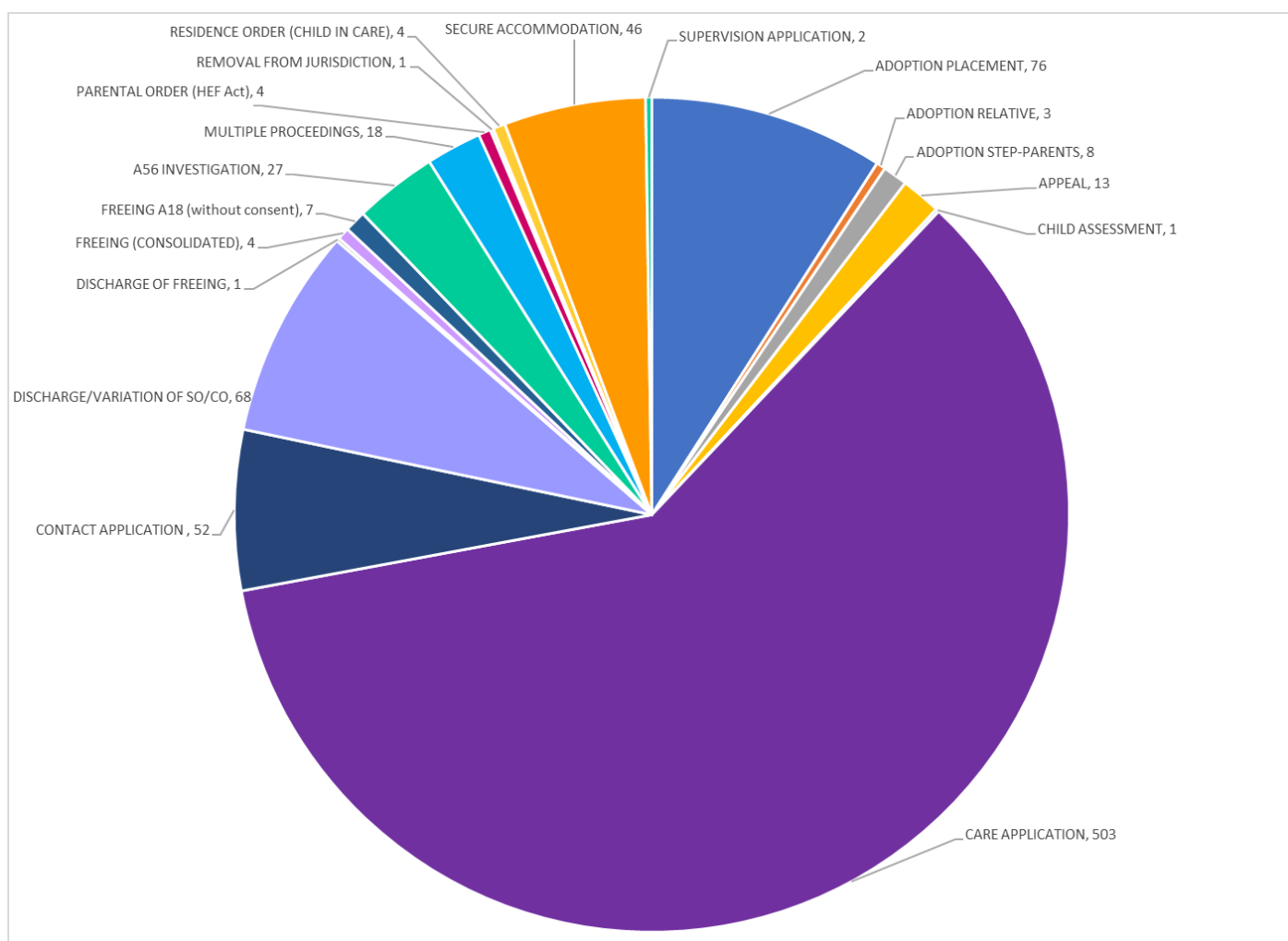
Nature of requests

The reasons for the appointment of a Guardian to represent the interests of a child can be varied and complex. For 2024-25, the 838 new requests can be profiled by the case types detailed in **Chart 2**.

A total of 833 cases were closed in-year. This included:

- **Adoption** cases, where 123 children were successfully adopted;
- **Secure Accommodation** cases, with 45 instances where the child/young person was placed in Secure Accommodation;
- **Care** cases have the largest number of requests for a Guardian. A total of 439 cases concluded in-year, which involved 741 children.

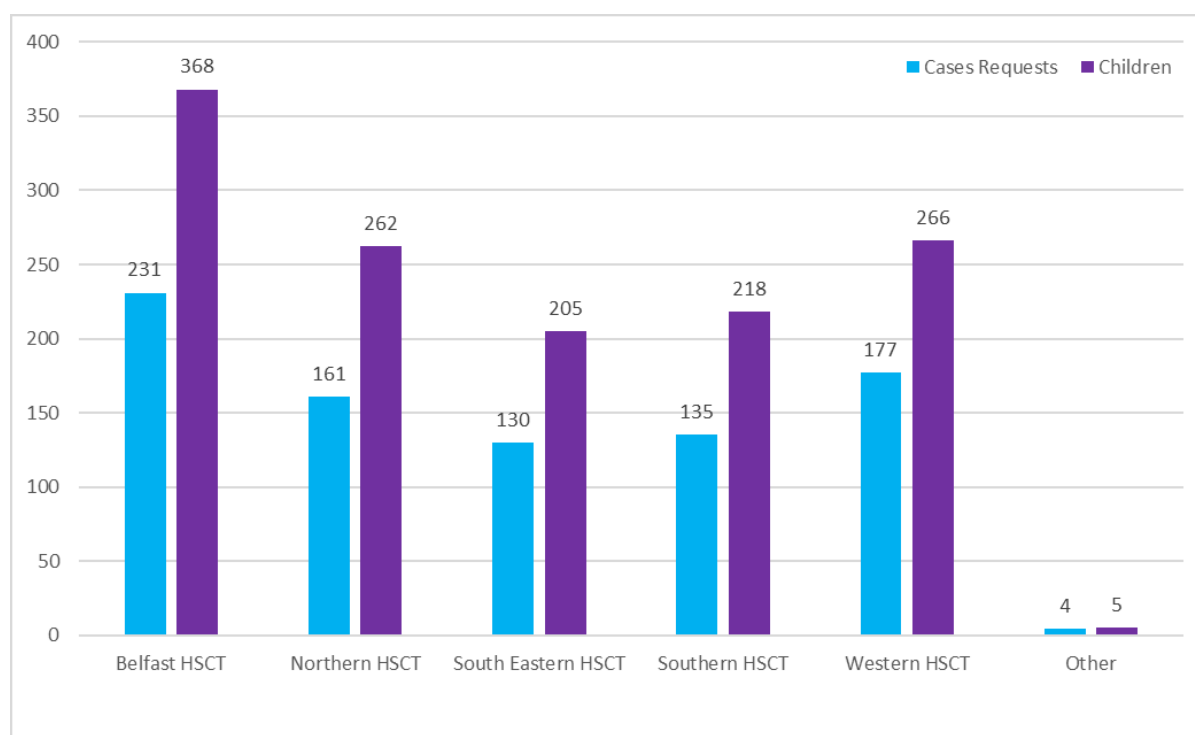
Chart 2: Profile of Cases Requests by Case Type



Regional picture

Health and Social Care services for children in Northern Ireland are provided by the five Health Trusts. In recent years, there has been a significant increase in the Looked After Children (LAC) population across the Region. The Children's Social Care Statistics for Northern Ireland 2023-24 highlight that as of 31st March 2024 a total of 3,999 children and young people were in care in Northern Ireland, the highest number recorded since the introduction of the Children (NI) Order 1995. This upward trajectory, an increase of 40% in the past 10 years, has been particularly marked post Covid-19 and in 2023-24 the number of LAC had risen 5% by the end of March 2024, compared to the previous year. This regional trend has directly impacted demand on the Agency, as many of these care admissions will result in Public Law Applications and therefore the need to appoint a Children's Court Guardian. **Chart 3** shows the number of case requests by HSC Trust (and number of children) received in 2024-25.

Chart 3: Case requests by HSC Trust



PERFORMANCE OVERVIEW IN 2024-25

Number of Case Requests in-year

Number of Case Requests **838**

Number of Children Involved **1,325**

Number of Cases Closed in-year

Number of Cases Closed **833**

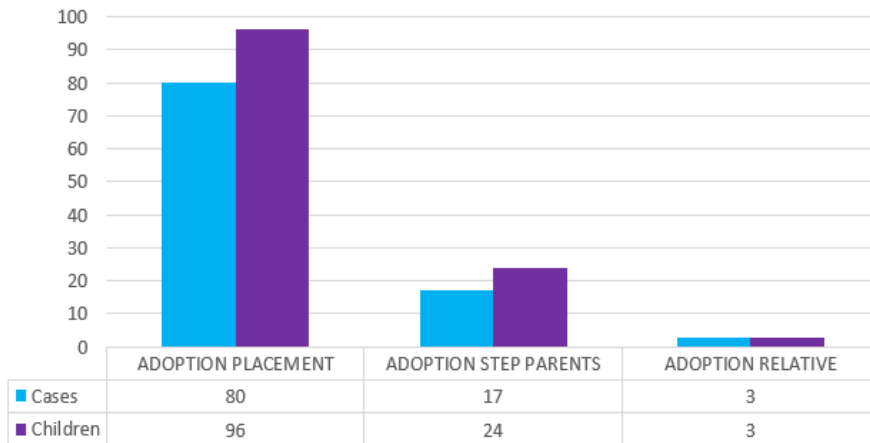
Number of Children whose Case has closed **1,301**

Number of Cases/Children Allocated a Guardian in-year

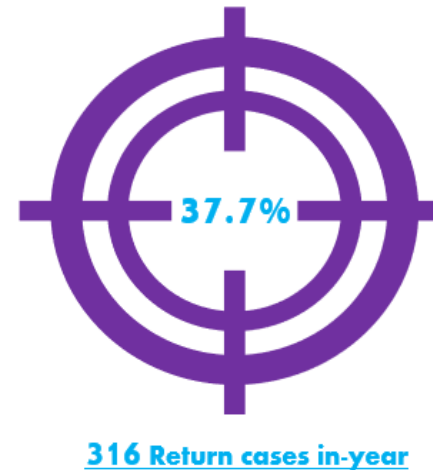
Number of Cases Allocated a Guardian **814**

Number of Children Allocated a Guardian **1,300**

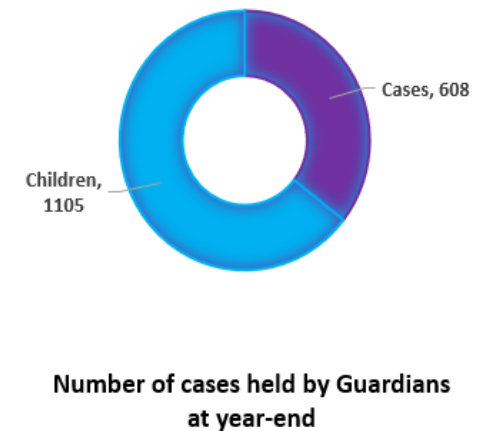
Children who have had a Final Adoption hearing



Return Cases Received



Number of Live Cases at year-end



How We Work

Quality

In 2024-25 the Quality Agenda has continued to focus on developing and learning from practice improvement initiatives.

This programme continues to be 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 in 2023-24 made up of a number of Guardians, Guardian Services Managers, Assistant Directors and with input from the Leadership Centre. The primary purpose of the workstream was to develop a case allocation system which addressed workload equity across the workforce.

Additionally, the workstream focused on developing further the functionality of the Agency's Guardian Case Information System (GCIS) to streamline information. This allowed for a more reflective caseload grading that captured both the complexity and intensity of case activity associated with the stage of a case during the Court process.

A further benefit of the systems development work related to the availability of unique data given the Agency's role as a regional service. The data collated by the Agency supports a regional perspective on patterns and trends in relation to children and young people whose cases are before the Family Courts.

The case grading model is now embedded in practice and allows the Guardian Services Manager both in supervision and when on Allocations duty, to use caseload weighting as a measure of capacity to accept further cases or to identify a point in time when capacity will arise. This ensures the Agency continues to provide the most efficient service to the children and young people who require a Guardian.

The effectiveness of the Case Grading Model will be reviewed in the coming year within the Agency's audit plan to determine if we are ensuring normative caseloads while at the same time maximising capacity.

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 the Guardian Services Manager to each of the four aligned teams. 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 each of the 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 alongside their peers.

Supervision and peer group supervision provided to our new cadre of Children's Court Guardians is bespoke to this role in the Agency and is addressed within the revised Supervision Policy.

Peer Group Supervision (PGS) for this group of staff is undertaken by a Guardian Services Manager and a 6-month review of staff's experiences of PGS has been undertaken. Feedback has been extremely positive in terms of the competency of the GSM in creating a safe learning forum to support staff's learning and development in their role as a Children's Court Guardian.

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

Personal Public Involvement continues to focus on our engagement with children and young people through our Youth Board and capturing feedback from children and young people at the end of a case.

The primary driver to sustain our PPI is the Children and Young People's Engagement and Participation Strategy. This was developed in partnership with our Youth Board members and presented to the Agency's Board in September 2024.

The Agency's Youth Board is now established and is made up of a diverse group of young people who have lived experience of the Children's Court Guardian Service.

Currently, the Youth Board are working on developing an Action Plan to support the achievement of the Strategic objectives and this work is supported by Voice of Young People in Care (VOYPIC) who work collaboratively with the Agency's lead staff and our Youth Board members. The priority areas for the next 12 -18 months are:

- Developing a Terms of Reference for the Youth Board;
- Developing an Induction programme for new Youth Board members;
- Development of the Youth Board section of the recently launched updated Agency website; and
- Recognition of Achievement Awards for our Youth Board members;

In December 2024, our Youth Board again attended a Board meeting and it is now agreed that this will be an annual event.

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, generating opportunities for individual children and young people to provide feedback on their experience of our service continues to be actively promoted.

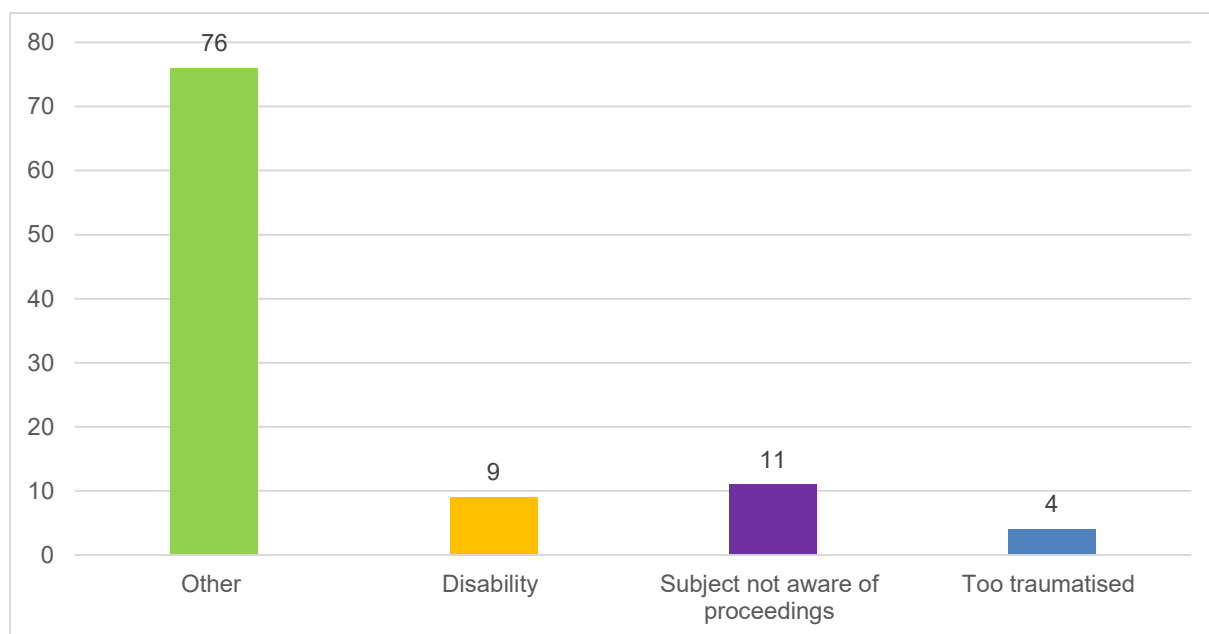
GCIS functionality enables children and young people to provide feedback on the service they received both via hardcopy or via an app.

Feedback from children and young people continues to be incorporated into the Supervision and Appraisal processes and places children and young people's views and experiences at the core of Guardians' role.

In 2024-25, a total of 669 children were eligible for feedback. A total of 444 children and young people requested a hard copy feedback form, and 124 requested feedback using the App. Of the total number of requests, 217 returns were received, giving a return rate of 38% (an increase of 2% from 2023-24).

On occasions, it may be relevant that feedback is not actively requested. No feedback was selected for 100 children in 2024-25 which is an increase from the previous year when this was selected for 72 children. The breakdown for this category being selected is set out in **Chart 4** below:

Chart4: Breakdown Reason for 'No Feedback' selected



Where disability has been selected as an option, the disability type is being reviewed as this may inform the development of resources in the future.

Feedback responses by children and young people continue to be shared with Guardians as part of supervision and appraisal processes. For the period 2024-25, the content of feedback reflects a largely positive experience by children and young people of the service provided.

Below are some examples of feedback received:

"To tell the Judge my views and requests"

"She showed me a picture to help explain things she brought out a solicitor"

"To hear what I thought. To hear what I wanted"

"To make sure I fully understood what it was all about"

"He came to see me and asked me what I wanted to change and told me about Court"

"To work for me and make sure my needs were met"

Learning and Improvement

Over the last year, the Learning and Improvement agenda has continued to provide learning opportunities for Guardian staff to develop their knowledge and skills specific to their role. This has included training by Professor Jane Monckton-Smith on the 8 Stage Domestic Homicide Timeline. The Agency also arranged a webinar event facilitated by Professor Monckton-Smith, and extended an invite to our external stakeholders including members of the Judiciary, our Panel Solicitor members and the Inter-Agency Child Care Legal Issues Forum.

Cultural competency training was delivered during the year, following a successful rollout of this training in the previous year for new staff who have joined the Agency.

The Agency continues to support professional development of all staff and currently two Principal Children's Court Guardians are undertaking the 'Leading Social Work – Stronger Together' programme facilitated through the Leadership Centre.

Induction Training

Induction training programmes for newly appointed Children's Court Guardians and Principal Children's Court Guardians have been ongoing during 2024-25. Induction is a valued process in the Agency as it provides a comprehensive introduction to the role and information on systems and processes and it supports a positive culture within the 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, in order to ensure the programme is informative and supportive.

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 meets quarterly and 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.

Professional Standards

A programme to revise the Agency's Professional Standards was undertaken in 2023-24. The 2017 Professional Standards were revised due to changes and developments in policy and the need for clarity on the Agency's expectations of practice.

The revised professional standards were approved by the Children's Court Guardian Agency Board before being implemented across the workforce in September 2024.

The professional standards continue to be the core of 1:1 supervision between the Guardians and their Manager and provide a framework for ensuring the delivery of a quality service for all children and young people.

Staff Wellbeing

Staff wellbeing is essential for fostering a productive, engaged and resilient workforce. To support this, a number of initiatives, and temporary arrangements, were put in place during 2024-25. This included a temporary interim management structure to support staff, a revitalised Health, Safety & Wellbeing Committee which prioritises wellbeing, and continued engagement with *Lena by Inspire*. The end of year culminated with a joint lunchtime event for all staff which focused on the importance of wellbeing. This meeting also saw the launch of *The HUB*, a new staff intranet which focuses on the needs of staff, and includes information resources and the latest news, encouraging good communication and keeping people informed. The Agency's new website was also launched at this event, finalising the rebranding for the Children's Court Guardian Agency.



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 127 Solicitors currently on the Panel who 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 developed 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.

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 of the pilot was 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 draft report on the Pilot Project outcomes is with the Regional Trusts Children's Community Services Director's Group for comment and once a final version has been agreed the recommendations will need to be taken forward.

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 2024-25.
- The Agency has a Whistleblowing Policy in place. There were no reported incidents under the Whistleblowing Policy within the year 2024-25.

Sustainability

The Climate Change Act (Northern Ireland) 2022 sets a statutory target of net zero emissions by 2050, and places a statutory duty on all Government departments to exercise their functions in a manner that is consistent with achieving that target. The Agency is committed to protecting the environment and actively contributing to the areas which we can influence. Following the move to James House, a number of positive steps have been implemented:-

- A hybrid-working model is in place for staff, facilitating a combination of work at home and the office. This has reduced the need for daily travel to the workplace;
- MS Teams is used where possible, negating the need for staff to travel to office locations for specific meetings;
- Children's Court Guardians can attend HSC Trust meetings and Court Hearings via Sightlink and MS Teams, thus reducing the need to travel to a different location;
- Office locations in James House, Spencer House and Dobbin Centre, all have segregated waste, facilitating recycling where possible;
- The Agency works on the 'paper-lite' principle and staff are encouraged not to unnecessarily print documents. Committee/Board papers are distributed by email or through the use of shared folders on SharePoint;
- Key corporate and professional documents, which were previously printed in hard copy, are now produced as an electronic version and made available online.

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.
- 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 's measure of compliance is:

	2025 Number	2025 Value £	2024 Number	2024 Value £
Total bills paid	744	1,712,703	711	1,641,216
Total bills paid within 30-day target	769	1,708,564	710	1,641,155
% of bills paid within 30-day target	99%	100%	100%	100%
Total bills paid within 10-day target	738	1,677,298	683	1,629,103
% of bills paid within 10-day target	95%	98%	95%	99%

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	-
Total	-



Edel McKenna
Chief Executive
18 September 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 6th 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.

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 Accounting Officer for the period to 21st November 2024 was Ms Dawn Shaw OBE at which point Ms Edel McKenna took the position of Chief Executive and Accounting Officer from 22nd November 2024 to 31st March 2025.

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 31st March 2025 was:

- Mrs Gemma Loughran (Chair)
- Mrs Veronica Callaghan (Non-Executive Director)
- Mr David Douglas (Non-Executive Director)
- Mr Lee Wilson (Non-Executive Director)
- Ms Kathryn Stevenson (Non-Executive Director)
- Ms Edel McKenna (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; and
- 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.

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.

- Audit

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 2024-25 annual accounts was £33,400.

The Business Services Organisation provides an internal audit service to Children's Court Guardian Agency for Northern Ireland. The cost for 2024-25 was £12,770.

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 2024-25.

Personal data related incidents

There were no reported incidents of loss of personal data during the year 2024-25.

Charitable donations

The Children's Court Guardian Agency for Northern Ireland did not receive or make any charitable donations within the year 2024-25.

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 £13,750 surplus in its operations against its Revenue Resource Limit of £5,070,166 for the year 2024-25.

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;
- 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; and

- 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 2025

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 2024-25

1. Introduction / Scope of Responsibility

The Accounting Officer for the year ended 31st March 2025 was Ms Edel McKenna, who took up the role of Accounting Officer on 22nd November 2024. From 1st April 2024 – 21st November 2024, Ms Dawn Shaw was the previous Accounting Officer for the Agency.

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), the Children's Social Care Services Strategic Reform Board and the Social Work Leadership Network. The HSC Shared Services System was introduced in 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 at the Expert Reference Group, Chief Executive ALB Forum, Court Users Group, NISCC Forums, Equality Forum, CSIB Principal Practitioner Legal Issues Group, Inter-Agency Child Care Legal issues Group, ARIS Adoption and Development Group and the Law Society Children Order Panel.

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 the Family Court Business Committees and engages regularly with NI Courts and Tribunals Service and the Directorate of Legal Services (DLS).

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 have a Partnership Agreement 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. 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 1;
- 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 second year of a five-Year Strategy where we have delivered across our key three strategic drivers i.e. Improvement, Data and Culture. Successes include:-

- **Improvement:** The development of our Strategy for Engaging with Children and Young People, and re-energised our Youth Board: this included new membership and a clear workplan including an opportunity to co-design and remodel the Youth page on our new website.
- **Data:** The Agency focused on refining its information systems. A number of initiatives have been completed including improvements to our case information system and an upgrade of our current digital dictation system.
- **Culture:** The Agency has now embedded the revised Supervision Policy, our new Professional Standards and are operating our case grading system to ensure normative caseloads. Throughout the year, we created several opportunities to support and enhance our staff wellbeing including a review of our terms of reference for our Health, Safety & Wellbeing Committee along with focusing on staff support as our theme for an end of year Agency staff meeting.

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 Committee 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 which 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 and operational from 2023, covering the period 2023-2028.

The Agency is committed to monitoring the progress of its action 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 (LMS).

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. The work of the Children's Court Guardians is based on good Social Work practice and in accordance with the Agency's Social Care Governance framework regarding the quality and delivery of the service for children and young people. The revision of the Supervision Policy and our Professional Standards has enabled the Agency to support improvements in practice. These and the compliance with the social governance assurances are reported to the Social Care

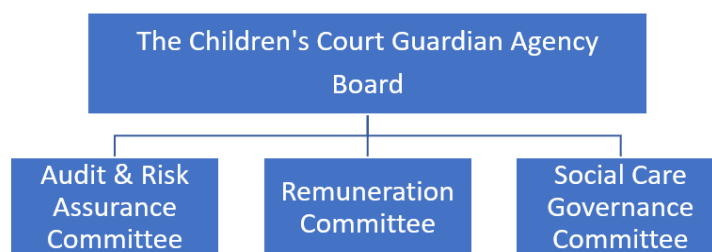
Governance Committee and ultimately to the Board.

6. Governance Framework

Role and Performance of Committees

The Board's committee structure is outlined below.

Figure 1: 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. The Board comprises a Chair, four Non-Executive Directors and the Chief Executive. As at 1st January 2025 the Agency's Board had a full complement of members with the vacant Non-Executive Director position being filled. 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 2024-25. 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) (Retired 29/11/24)	100%	4/4
Ms Edel McKenna (Chief Executive) (Joined 4/11/24)	100%	2/2
Ms Veronica Callaghan	83.33%	5/6
Mr Lee Wilson	66.66%	4/6
Mr David Douglas	100%	6/6
Ms Kathryn Stevenson (Joined 1/1/25)	100%	1/1

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 2024-25 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 one occasion during 2024-25.

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 2024-25. The Committee is chaired by a member of the Board and reports to the Board after each meeting.

7. 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. 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 an Agency Risk Register;
- Identifying the officers responsible for ensuring that the risk management actions are completed is detailed in the Agency 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 Risk Register 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 31st March 2025, 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 10th October 2024, updating progress on the continuing effectiveness of the system of internal control. This was presented to the Board on the 10th October 2024.

8. 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.

9. 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.

10. Personal and Public Stakeholder Involvement

The Agency has a Youth Board who have been instrumental in the development of our new Children and Young People's Engagement Strategy. Building on this Strategy will be the development of an Action Plan in 2025-26. In early 2024-25, the Agency also worked alongside parents and carers (of the Youth Board members) to assist in the revision and redesign of our information leaflets. This now completes our full suite of information leaflets to our service users.

In keeping with the Agency's commitment to maintaining a direct link between the Youth Board and the Agency Board members, the young people again attended the December 2024 Board meeting. This annual event demonstrates the importance of service user engagement with the Agency.

The Agency values all feedback and continue to actively seek feedback from children and young people which is added to their personal file and discussed within our supervision arrangements.

The Agency has revised its complaints policy to include a suite of documents including the provision for early resolution. It is our intention to complete an easy read version for children and young people in 2025-26.

11. 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.

12. 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 2024-25, the Internal Auditor reviewed the following systems:

- Financial Review
- Quality Assurance Mechanisms (Case Management)
- Board Effectiveness
- Corporate Processes (Business Continuity Plan, Complaints, Absence Management)

All of the above received *Satisfactory Assurance* and there were no priority one recommendations.

However, whilst the Management of Individual Complaints was *Satisfactory Assurance*, *Limited Assurance* was identified in relation to Complaints Oversight and reporting.

Action plans have been put in place to address all recommendations made in the reviews.

It is noteworthy that the Agency still has an outstanding limited assurance from the 2023-24 programme of Audit in regard to IT assurance (Guardian Case information System). The Agency has worked closely with BSO ITS and third-party provider and is confident this will be resolved in early 2025-26.

The Head of Internal Audit's Annual Report stated: Overall for the year ended 31 March 2025, 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.

13. 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.

14. Internal Governance Divergences

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

Demand of Services

The most significant risk for the Children's Court Guardian Agency for Northern Ireland through-out the financial year 2024/25 has been the continued demand on workload. As of 31 March 2025, the Agency had 172 cases on the waiting list. The number of unallocated cases has been on a marked upward trajectory, particularly over the previous 3 years. As a demand driven Service, the Agency has limited control over the volume of requests to allocate a Guardian following the appointment by the Court. To illustrate further, the total number of requests received by year end 2024/25 was 838, which is the highest number of annual requests received since the Agency's inception and up 4.6% on the 2023/24 figures.

The Agency continues to have a place a range of controls to manage the waiting list;

- The Guardian Services Managers rotate a weekly rota where they will screen and triage all requests received, identify urgent cases, and offer cases to Solicitors from the Panel to attend Court Hearings.
- Weekly allocation meetings are chaired by the Assistant Director and attended by the four Guardian Services Managers to agree priority allocations for the week and any additional actions to be undertaken on the remaining cases on the waiting list.
- Each Guardian is aligned to a Guardian Services Manager where their activity and throughput is managed via our Case Grading System and monitored via regular supervision.

Despite these controls, there remains the risk that 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 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 securing additional resources in 2023/24, specifically the appointment of six Band 7 Guardian's to increase workforce capacity. However, as demand for the Service continues to grow, in January 2025 the Agency carried out a further data analysis, drawing comparisons with the marked rise in the regional LAC population and submitted a Proposal Paper to DoH Finance in March 2025 seeking further additional resources to address this area of concern. The Agency is currently in the process of finalising a Business Case to support this request.

The Agency recognises that the wider issues and complexities linked to increasing demand will require close collaboration with our key stakeholders, in particular, the Judiciary, Solicitors and the 5 Trusts Children's Services. It is hoped this will to facilitate dialogue on how we as a collective, can jointly tackle our shared challenges and consider ways we can better improve outcomes for our children and young people who are subject to proceedings.

The cumulative effect of staff vacancies within the Agency during the course of the financial year (predominantly across both Corporate/Administrative and Managerial posts) largely accounted for the retractions made by the Agency from the RRL in 2024/25. While the Agency acknowledges that some posts, specifically the Social Care Governance Learning and Improvement Manager post, the pending recruitment of a vacant Guardian Services Manager and the Corporate Services Manager posts will generate a temporary underspend on pay particularly in Q1 of 2025/26, it is the Agency's intention to effectively use these monies to offer overtime / additional hours to current Guardians in order to assume responsibility for a small cohort of high priority unallocated cases where Final Hearings have been listed from now until the end of

June 2025. The Agency will closely scrutinise this spend to prevent any risk of overspend.

15. 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 2024-25.



Edel McKenna
Chief Executive

18 September 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.

Remuneration Report for Year Ended 31st March 2025

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 March 2025 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 1st April in the year of the review; and
- 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 employees 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 overleaf:

Date of Appointment for the Children's Court Guardian Agency for Northern Ireland Executive & Non-Executive Directors as at 31st March 2025

Name	Position	Date of Appointment
Chair:		
Gemma Loughran	Chair	23 rd March 2020 - <i>Reappointed 2024</i>
Non-Executive Directors:		
Lee Wilson	Non-Executive Director	8 th April 2019 - <i>Reappointed 2023</i>
Veronica Callaghan	Non-Executive Director	23 rd March 2020 - <i>Reappointed 2024</i>
David Douglas	Non-Executive Director	1 st February 2023
Kathryn Stevenson	Non-Executive Director	1 st January 2025
Executive Director:		
Ms Edel McKenna	Chief Executive	4 th November 2024
Ursula Crickard	Assistant Director	2 nd September 2024

It should be noted that the following Non-Executive Directors completed their term of office:

- Dawn Shaw retired as Chief Executive on 29th November 2024
- Patricia O'Kane retired as Assistant Director on 31st July 2024
- Teresa Fallon retired as Assistant Director on 30th April 2024
- Sean Brown retired as Head of Corporate Services on 12th July 2024

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 1st 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 3. 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 overleaf.

Early Retirement and Other Compensation Scheme Exit Packages (Audited)

There were no Early Retirement and Other Compensation Scheme Exit Packages paid in the years 2024-25 or 2023-24.

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	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
<£10,000	-	-	-	-	-	-
£10,000-£25,000	-	-	-	-	-	-
£25,000-£50,000	-	-	-	-	-	-
£50,000-£100,000	-	-	-	-	-	-
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
>£200,000	-	-	-	-	-	-
Total number of exit packages by type	-	-	-	-	-	-
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource 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 (Northern Ireland) Order 1972.

The table above shows the total exit cost of exit packages agreed and accounted for in 2024-25 and 2023-24. £nil exit costs were paid in 2024-25, the year of departure (2023-24 £nil). Ill health retirement costs are met by the pension scheme and are not included in the table overleaf. During 2024-25, there were no early retirements from the Agency agreed on the grounds of ill-health. This was also the case for 2023-24.

Staff Costs (Audited)

	Permanently employed staff	2024-25 Others	Total	2023-24 Total
Staff costs comprise:				
	£	£	£	£
Wages and salaries	3,231,204	53,634	3,284,838	3,118,514
Social security costs	396,349	-	396,349	356,629
Other pension costs	775,173	-	775,173	696,855
Sub-Total	4,402,726	53,634	4,456,360	4,171,998
Capitalised staff costs	-	-	-	-
Total staff costs reported in Statement of Comprehensive Expenditure	4,402,726	53,634	4,456,360	4,171,998
Less recoveries in respect of outward secondments			92,185	60,430
Total net costs			4,364,175	4,111,568

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 2020 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2024-25 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	2024-25 Total	2023-24 Total
	No.	No.	No.	No.
Administrative and Clerical	17		17	19
Social Services	44	1	45	42
	61	1	62	61
Less average staff number relating to capitalised staff costs			-	-
Less average staff number in respect of outward secondments			(1)	(1)
Total net average number of persons employed			61	60

2024-25 staff numbers exclude 3 Non-Executive Board members and 1 Chairperson (2023-24 staff numbers exclude 3 Non-Executive Board members and 1 Chairperson).

Senior Employees' Remuneration (Audited)

The salary, 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	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Non-Executive Members								
Gemma Loughran (Chair)	5-10	5-10	-	-	-	-	5-10	5-10
Kathryn Stevenson*	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
Executive Members								
Dawn Shaw**	70-75 (FYE 100-105)	90-95	-	-	11	33	80-85 (FYE 110-115)	120-125
Patricia O'Kane***	25-30 (FYE 70-75)	70-75	-	-	-	24	25-30 (FYE 70-75)	90-95
Teresa Fallon****	20-25 (FYE 70-75)	65-70	-	-	-	24	20-25 (FYE 70-75)	90-95
Sean Brown*****	20-25 (FYE 70-75)	70-75	-	-	-	24	20-25 (FYE 70-75)	90-95
Edel McKenna*****	35-40 (FYE 80-85)	-	-	-	24	-	60-65 (FYE 100-105)	-
Ursula Crickard*****	35-40 (FYE 70-75)	-	-	-	14	-	50-55 (FYE 85-90)	-
Ann Andrew*****	25-30 (FYE 50-55)	-	-	-	37	-	65-70 (FYE 90-95)	-

FYE – Full year equivalent

All Senior Executives in the above table apart from Dawn Shaw are impacted by the Public Service Pensions Remedy, see note below.

*Kathryn Stevenson commenced her term in office on 1st January 2025

**Dawn Shaw retired as CEO on 29th November 2024

***Patricia O’Kane retired on 31st July 2024

****Teresa Fallon retired on 30th April 2024

*****Sean Brown retired on 12th July 2024

*****Edel McKenna started as CEO on 4th November 2024

*****Ursula Crickard started on 2nd September 2024

*****Ann Andrew took on additional duties in connection with the Corporate Services Manager role on 1st September 2024

All the Executive members apart from Dawn Shaw were affected by the Public Service Pensions Remedy, McCloud judgement.

2023-24 Salaries show actual remuneration paid plus accrued pay awards for 2023-24 paid in 2024-25. 2024-25 is reflective of AFC pay awards paid for 2023-24 and 2024-25 as well as Chief Executives pay settlement accrued for 2023-24 and 2024-25.

Senior Executive Pay Structure Reform

With effect from 1 April 2023, the Department of Health has introduced in 2025 a Senior Executive Pay Structure Reform which impacts all Senior Executives in post at 1 April 2023. An incremental scale has been introduced, initially an 8-point scale, annually reducing by 1 point to achieve a 5-point scale by year 4 (1 April 2026). All incremental progression is subject to satisfactory performance, as considered by the relevant Remuneration Committee applying the standards as set out in the revised Performance Management Framework. The Department will introduce a new performance framework, setting expectations of organisational and personal objectives which must be met to merit a satisfactory rating. There shall be no further individual performance related pay elements or bonuses. The estimated impact of these changes is reflected within the Senior Employees Remuneration Table below. It should be noted that these figures are accrued and unpaid at 31 March 2025.

Public Service Pensions Remedy

With effect from 1 April 2022, all active members of the HSC Pension Scheme transitioned to the new 2015 HSC Pension Scheme. For those members who were previously in the legacy schemes, the 1995 and 2008 sections, the benefits they had accrued on those schemes will remain with them and are fully protected until they retire. The McCloud judgement found that the transitional protection offered to members when their schemes were reformed was discriminatory on grounds of age. In light of this decision, the government agreed to provide remedy to eligible members across the main public sector schemes. Those affected by the McCloud remedy and retiring after 1 October 2023 will be asked to make a choice about some of their pension benefits as part of their retirement process. For those members affected by the McCloud judgement, the highest value under the remedy options has been provided in accrued pension benefits.

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 31/3/25 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/25 £000	CETV at 31/03/24 £000	Real increase in CETV £000s
Executive Members					
Dawn Shaw* (Chief Executive)	5-10 plus lump sum of 0-5	0-2.5 plus lump sum 0-5	196	168	28
Patricia O'Kane** (Assistant Director)	35-40 plus lump sum 0-5	0-2.5 plus lump sum 0-5	777	860	(82)
Teresa Fallon*** (Assistant Director)	20-25 plus lump sum 0-5	0-2.5 plus lump sum 0-5	491	532	(42)
Sean Brown**** (Corporate Services Manager)	15-20 plus lump sum 0-5	0-2.5 plus lump sum 0-5	424	450	(26)
Edel McKenna***** (Chief Executive)	30-35 plus lump sum 80-85	0-2.5 plus lump sum 0-5	703	673	30
Ursula Crickard***** (Assistant Director)	15-20 plus lump sum 40-45	0-2.5 plus lump sum 0-5	427	408	20
Ann Andrew***** (Corporate Services Manager)	20-25 plus lump sum 50-55	0-2.5 plus lump sum 0-5	485	437	47

*Dawn Shaw retired as CEO on 29th November 2024

**Patricia O’Kane retired on 31st July 2024

****Teresa Fallon retired on 30th April 2024

****Sean Brown retired on 12th July 2024

*****Edel McKenna started as CEO on 4th November 2024

*****Ursula Crickard started on 2nd September 2024

*****Ann Andrew took on additional duties in connection with the Corporate Services Manager role on 1st September 2024

Apart from Dawn Shaw, for those members affected by the McCloud judgement, the highest value under the remedy options has been provided in accrued pension benefits.

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 2025. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2024-25 CETV figures.

Further details about the Health Service pension arrangements can be found at the website 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	2024-25	2023-24
Band of Highest Paid Director's Total Remuneration (£000s):	85-90	90-95
75 th Percentile Total Remuneration (£)	60,504	59,548
Median Total Remuneration (£)	56,454	58,436
25 th Percentile Total Remuneration (£)	46,148	43,998
Ratio (75 th /Median/25 th)	1.5/1.6/1.9	1.5/1.6/2.0

**Total remuneration excludes 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 2024-25 was £85-90k (2023-24 was £90-95k). This was 1.5 times (2023-24; 1.5) the 75th percentile of the workforce which was £60,504 (2023-24; £59,548), 1.6 times (2023-24: 1.6) the median remuneration of the workforce, which was £56,454 (2023-24; £58,436), 1.9 times (2023-24: 2.0) the 25th percentile of the workforce in 2024-25 which was £46,148 (2023-24; £43,998). No employees received remuneration in excess of the highest-paid director in both years. Remuneration ranged from £23,615 to £87,469 (2023-24; £23,147 to £90,892). Total remuneration includes salary, pay awards for 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:	2024-25 vs 2023-24
Average employee salary and allowances	(3.39%)
Highest paid director's salary and allowances	(3.77%)

The average salary and highest paid director have decreased from 2023-24 due to retirements and staffing changes in 2024-25. No performance pays or bonuses were payable to CCGANI employees in these years.

Staff Report for Year Ended 31st March 2025

The average number of Whole Time Equivalent (WTE) persons employed by the Agency during 2024-25 is 61 (included Non-Executive Members and Chairperson, and excluding secondments).

Staff Composition

The following table gives an outline of permanently employed staff and Board composition based on gender at the year ended 31st March 2025.

<i>Pay Band</i>	<i>Male</i>	<i>Female</i>
Non-Executives	2	3
Senior Management Team	-	3
Admin and Clerical	2	14
Social Services	6	40
Total	10	60

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 cumulative absence from April 2024 was **4%**, against a target of **2.93%**.

Retirements due to ill-health

During 2024-25 and 2023-24, 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 2024-25.

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.



Edel McKenna
Chief Executive
18 September 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) 01/2025, 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 in 2024-25. Further, 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.

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	2024-25		2023-24
	Number of Cases	£000	£000
Total number of losses	-		13
Total value of losses		-	2,033

Individual losses over £300,000	2024-25		2023-24
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2024-25		2023-24
	Number of Cases	£000	£000
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £300,000		2024-25		2023-24
		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 - Audited

There were no other fees and charges during the year.

iii Remote Contingent Liabilities - Audited

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.



Edel McKenna
Chief Executive
18 September 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 2025 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. 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 the Children's Court Guardian Agency for Northern Ireland's affairs as at 31 March 2025 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, as amended 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 my certificate.

My staff and I are independent of the 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 the 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 the Children's Court Guardian Agency for Northern Ireland is adopted in consideration of the requirements set out in the Government Financial 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 certificate.

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, as amended; 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 are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remunerations 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 the 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 audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

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, as amended and the Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on the 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 the 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. 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
29 September 2025

FINANCIAL STATEMENTS OF 2024-25

THE CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2025

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.

		2025	2024
	NOTE	£	£
Income			
Income from activities	4.1	-	-
Other income (excluding interest)	4.2	96,711	60,430
Total operating income		96,711	60,430
Expenditure			
Staff costs	3	(4,456,360)	(4,171,998)
Purchase of goods and services	3	(40)	(5,518)
Depreciation, amortisation and impairment charges	3	(103,487)	(107,413)
Provision credit/ (expense)	3	6,560	(42,058)
Other expenditure	3	(730,127)	(840,675)
Total operating expenditure		(5,283,454)	(5,167,662)
Net Expenditure		(5,186,743)	(5,107,232)
Finance income		-	-
Finance expense		-	-
Net expenditure for the year		(5,186,743)	(5,107,232)
Adjustment to net expenditure for non-cash items		130,327	182,071
Net expenditure funded by RRL		(5,056,416)	(4,925,161)
Revenue Resource Limited (RRL)	23.1	5,070,166	4,931,890
Surplus/(Deficit) against RRL		13,750	6,729
OTHER COMPREHENSIVE INCOME/(EXPENDITURE)			
		2025	2024
	NOTE	£	£
Items that will not be reclassified to net operating costs:			
Net gain/(loss) on revaluation of property, plant & equipment	5.1/9/5.2	-	-
Net gain/(loss) on revaluation of intangibles	6.1/9/6.2	271	(113)
Net gain/(loss) on revaluation of financial instruments	7/9	-	-
Items that may be reclassified to net operating costs:			
Net gain/(loss) on revaluation of investments		-	-
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2025		(5,186,472)	(5,107,345)

The notes on pages 91 to 129 form part of these accounts.

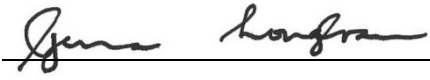
CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

STATEMENT of FINANCIAL POSITION as at 31 March 2025

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	2025		2024	
		£	£	£	£
Non-current Assets					
Property, plant and equipment	5.1/5.2	193,921		282,826	
Intangible assets	6.1/6.2	33,353		29,054	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non-current Assets			227,274		311,880
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	500		500	
Trade and other receivables	13	92,844		49,511	
Other current assets	13	46,676		23,714	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	26,132		37,433	
Total Current Assets			166,152		111,158
Total Assets			393,426		423,038
Current Liabilities					
Trade and other payables	14	(647,370)		(778,768)	
Other liabilities	14	(6,143)		(18,283)	
Intangible current liabilities		-		-	
Financial liabilities	7	-		-	
Provisions	15	(35,498)		(42,058)	
Total Current Liabilities			(689,011)		(839,109)
Total assets less current liabilities			(295,585)		(416,071)
Non-current Liabilities					
Provisions	15	-		-	
Other payables > 1 yr	14	-		(6,172)	
Financial liabilities	7	-		-	
Total Non-current Liabilities			-		(6,172)
Total assets less total liabilities			(295,585)		(422,243)
Taxpayers' Equity and other reserves					
Revaluation reserve		32,028		31,757	
SoCNE Reserve		(327,613)		(454,000)	
Total equity			(295,585)		(422,243)

The financial statements on pages 85 to 90 approved by the Board on 18 September 2025 and were signed on its behalf;

Signed  (Chairman)
GEMMA LOUGHRAN

Date: 18/9/25

Signed  (Chief Executive)
EDEL MCKENNA

Date 18/9/25

The notes on pages 91 to 129 form part of these accounts.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

STATEMENT of CASH FLOWS for the year ended 31 March 2025

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	2025 £	2024 £
Cash flows from operating activities			
Net surplus after interest/Net operating expenditure		(5,186,743)	(5,107,232)
Adjustments for non-cash costs	3	130,327	182,071
(Increase)/decrease in trade and other receivables		(66,295)	(35,909)
<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		(149,710)	200,343
<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		(18,610)	-
Movements in payables relating to leases		18,312	18,138
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	-
Net cash outflow from operating activities		<u>(5,272,719)</u>	<u>(4,742,589)</u>
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	-	-
(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		-	-
Net cash outflow from investing activities		<u>-</u>	<u>-</u>
Cash flows from financing activities			
Grant in aid		5,279,730	4,772,108
Cap element of payments - leases and on balance sheet (SoFP) PFI and other service concession arrangements		(18,312)	(18,138)
Net cash inflow from financing activities		<u>5,261,418</u>	<u>4,753,970</u>
Net increase/(decrease) in cash & cash equivalents in the period		(11,301)	11,381
Cash & cash equivalents at the beginning of the period	12	37,433	26,052
Cash & cash equivalents at the end of the period	12	<u>26,132</u>	<u>37,433</u>

The notes on pages 91 to 129 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 2025

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 £	Revaluation Reserve £	Total £
Balance at 1 April 2023		(151,476)	31,870	(119,606)
Changes in Taxpayers' Equity 2023-24				
Grant from DoH		4,772,108	-	4,772,108
Other reserves movements including transfers		-	-	-
(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
Balance at 31 March 2024		(454,000)	31,757	(422,243)
Changes in Taxpayers' Equity 2024-25				
Grant from DoH		5,279,730	-	5,279,730
Other reserves movements including transfers		-	-	-
Total Comprehensive expenditure for the year		(5,186,743)	271	(5,186,472)
Transfer of asset ownership		-	-	-
Non-cash charges – auditors' remuneration	3	33,400	-	33,400
Balance at 31 March 2025		(327,613)	32,028	(295,585)

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 2024-25 financial year, or in the 2023-24 financial year.

CCGANI's land and buildings relate to office space at James House, Belfast (held under licence agreement with the Department of Finance), Spencer House in Derry / Londonderry and Dobbin Centre in Armagh.

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.

Modern Equivalent Asset

Department of Finance has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services (LPS) have included this requirement within the latest valuation.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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.

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 2025

STATEMENT OF ACCOUNTING POLICIES

Indexation applied to non-property assets

CCGANI uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while the issue is rectified. At the time these accounts are being prepared, it has not been possible to ascertain the potential impact of this issue. However, given the value of the non-property assets potentially affected, CCGANI does not expect an adjustment to indexation to have a material impact on the 2024-25 accounts. It is anticipated that ONS will recommence publication of the Producer Price Indices at some point during the 2025-26 financial year and the indexation of non-property assets will be brought up to date in the 2025-26 accounts.

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 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.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

1.7 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.

1.8 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.

1.9 Investments

The CCGANI does not have any investments.

1.10 Research and Development expenditure

CCGANI had no research and development expenditure at 31 March 2025 or 31 March 2024.

1.11 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 2025

STATEMENT OF ACCOUNTING POLICIES

1.12 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 accountant 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 2025

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 2025

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.

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.

1.13 Private Finance Initiative (PFI) transactions

The CCGANI has had no PFI transactions during the year.

1.14 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.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

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.

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.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

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.

1.15 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.

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.

1.16 Contingent liabilities/assets

The CCGANI had no contingent assets or liabilities at either 31 March 2025 or 31 March 2024.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

1.17 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 2025. 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 2024-25 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.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

1.18 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.

1.19 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.

1.20 Government Grants

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

1.21 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.

1.22 Charitable Trust Account Consolidation

The CCGANI had no charitable trusts at either 31 March 2025 or 31 March 2024.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES

1.23 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 16 Insurance PFI:

IFRS 16 applies a different measurement basis to PFI assets. To date HM Treasury guidance regarding changes to accounting for PFI arrangements have not been published. Hence it has not been possible to estimate the financial impact on the financial statements.

IFRS 17 Insurance Contracts:

IFRS 17 replaces the previous standard on insurance contracts, IFRS 4. The standard will be adapted for the central government context and updates made to the 2024-25 FReM, with an implementation date of 1 April 2025 (with limited options for early adoption).

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

IFRS 18 Presentation and Disclosure in Financial Statements:

IFRS 18 Presentation and Disclosure in Financial Statements was issued in April 2024, replaced IAS 1 Presentation of Financial Statements, and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

Changes to the 2025-26 FReM:

Non-investment asset valuations

In December 2023 HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets. The following key changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation:

- 1) Assets are now being referred to as being held for their operational capacity rather than service potential.
- 2) Reference to specialised and non-specialised assets has been removed from section 10.1.
- 3) The number of valuation processes entities can use has been reduced, e.g. annual revaluations are no longer required in the FReM.
- 4) The purpose of indexation has been added to section 10.1.
- 5) Additional guidance on whether an asset is held for its operational capacity or not has been added to section 10.1
- 6) Guidance has been added in section 10.4 to explain undertaking a full revaluation should not be the default process to demonstrate there has not been a material impairment to comply with IAS 36

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

Social benefits

The 2025-26 FReM will include new guidance on accounting for social benefits.

The 2025-26 FReM will define social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, unemployment, retirement, housing, education or family circumstances. The 2025-26 FReM clarifies that expenditure in respect of social benefit payments should be recognised at the point at which the social benefit claimant meets the eligibility requirements to receive the benefit.

Only expenditure for the period of entitlement that falls within the accounting year should be recognised.

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

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 2025

NOTE 3 OPERATING EXPENSES

Operating Expenses are as follows:

	2025 £	2024 £
Staff costs ¹ :		
Wages and Salaries	3,284,838	3,118,514
Social security costs	396,349	356,629
Other pension costs	775,173	696,855
Supplies and services- General	40	5,518
Establishment	264,615	276,127
Premises	87,560	84,342
Miscellaneous expenditure	6,399	17,697
Interest Charges	138	311
Fees- Self Employed Guardians	173,636	240,000
Recharges from other HSC organisations	164,379	189,598
Total Operating Expenses	5,153,127	4,985,591
Non-cash items		
Depreciation	88,905	92,847
Amortisation	14,582	14,566
	-	-
Loss on disposal of property, plant & equipment (including land)		
Cost of borrowing of provisions (unwinding of discount on provisions)	(6,560)	42,058
Auditors remuneration	33,400	32,600
Total Non-cash items	130,327	182,071
Total	5,283,454	5,167,662

¹ Further detailed analysis of staff costs is located in the Staff Report on page 73 within the Accountability Report. During the year the CCGANI purchased no non-audit services from its external auditor (NIAO) (2023-24: £Nil).

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 4 INCOME

4.1 Income from Activities

	2025	2024
	£	£
Other income from non-patient services	-	-
Total Income from Activities	-	-

4.2 Other Income (excluding interest)

	2025	2024
	£	£
Other income from non-patient services	4,526	-
Seconded staff	92,185	60,430
Government grant	-	-
Total Other Income	96,711	60,430

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.1 Property, plant & equipment - year ended 31 March 2025

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
Cost or Valuation									
At 1 April 2024	-	309,790	-	-	-	-	89,267	-	399,057
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 (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2025	-	309,790	-	-	-	-	89,267	-	399,057
Depreciation									
At 1 April 2024	-	88,778	-	-	-	-	27,453	-	116,231
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	68,014	-	-	-	-	20,891	-	88,905
At 31 March 2025	-	156,792	-	-	-	-	48,344	-	205,136

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2025

	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 2025	-	152,998	-	-	-	-	40,923	-	193,921
At 31 March 2024	-	221,012	-	-	-	-	61,814	-	282,826

Asset financing

Owned	-	152,998	-	-	-	-	40,923	-	193,921
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2025	-	152,998	-	-	-	-	40,923	-	193,921

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 right of use assets is £68,014 (2023-24: £68,166).

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

	2025 £	2024 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.2 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 £
Cost or Valuation									
At 1 April 2023	-	324,182	-	-	-	-	185,869	-	510,051
Indexation	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	(14,392)	-	-	-	-	(96,602)	-	(110,994)
At 31 March 2024	-	309,790	-	-	-	-	89,267	-	399,057
Depreciation									
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 (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	(14,392)	-	-	-	-	(96,602)	-	(110,994)
Provided during the year	-	68,166	-	-	-	-	24,681	-	92,847
At 31 March 2024	-	88,778	-	-	-	-	27,453	-	116,231

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 5.2 (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

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.1 Intangible assets - year ended 31 March 2025

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Cost or Valuation									
At 1 April 2024	-	154,094	-	-	-	-	-	-	154,094
Indexation	-	2,300	-	-	-	-	-	-	2,300
Additions	-	-	-	-	-	-	-	18,610	18,610
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2025	-	156,394	-	-	-	-	-	18,610	175,004

Amortisation

At 1 April 2024	-	125,040	-	-	-	-	-	-	125,040
Indexation	-	2,029	-	-	-	-	-	-	2,029
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	14,582	-	-	-	-	-	-	14,582
At 31 March 2025	-	141,651	-	-	-	-	-	-	141,651

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.1 (continued) Intangible assets - year ended 31 March 2025

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Carrying Amount									
At 31 March 2025	-	14,743	-	-	-	-	-	18,610	33,353
At 31 March 2024	-	29,054	-	-	-	-	-	-	29,054
Asset financing									
Owned	-	14,743	-	-	-	-	-	18,610	33,353
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2025	-	14,743	-	-	-	-	-	18,610	33,353

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:

	2025 £	2024 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.2 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 £
Cost or Valuation									
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	-	154,094	-	-	-	-	-	-	154,094

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	-	125,040	-	-	-	-	-	-	125,040

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 6.2 (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 £
Carrying Amount									
At 31 March 2024	-	29,054	-	-	-	-	-	-	29,054
At 1 April 2023	-	43,733	-	-	-	-	-	-	43,733
Asset financing									
Owned	-	29,054	-	-	-	-	-	-	29,054
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2024	-	29,054	-	-	-	-	-	-	29,054

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025 or 31 March 2024.

NOTE 9 IMPAIRMENTS

The CCGANI had no impairments in 2024-25 or 2023-24.

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

The CCGANI did not hold any assets classified as held for sale in 2024-25 or 2023-24.

NOTE 11 INVENTORIES

	2025 £	2024 £
Office supplies	500	500
Total	500	500

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 12 CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Balance at opening balance sheet date	37,433	26,052
Net change in cash and cash equivalents	(11,301)	11,381
Balance at end balance sheet date	26,132	37,433

The following balances at 31 March were held at

	2025 £	2024 £
Commercial Banks and cash in hand	26,132	37,433
Balance at 31st March	26,132	37,433

12.1 Reconciliation of liabilities arising from financing activities

	2024 £	Cash flows £	Non-Cash Changes £	2025 £
Lease Liabilities	24,455	(18,312)	-	6,143
Total liabilities from financing activities	24,455	(18,312)	-	6,143

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 2025

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

	2025 £	2024 £
Amounts falling due within one year		
Trade receivables	48,295	30,087
Deposits and advances	-	-
VAT receivable	12,302	12,809
Other receivables – not relating to fixed assets	32,247	6,615
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
Trade and other receivables	92,844	49,511
Prepayments	46,676	23,714
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
Other current assets	46,676	23,714
Amounts falling due after more than one year		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
Trade and other receivables	-	-
Prepayments and accrued income	-	-
TOTAL TRADE AND OTHER RECEIVABLES	92,844	49,511
TOTAL OTHER CURRENT ASSETS	46,676	23,714
TOTAL TRADE AND OTHER RECEIVABLES, INTANGIBLE CURRENT ASSETS AND OTHER CURRENT ASSETS	139,520	73,225

The balances are net of a provision for bad debts of £Nil (2023-24: £Nil).

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 Restated £
Amounts falling due within one year		
Other taxation and social security	305,623	225,465
VAT payable	-	-
Bank overdraft	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	18,610	-
Trade revenue payables	14,939	14,571
Payroll payables	-	149,055
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	36,566	6,247
Other payables	-	114
Accruals	271,632	383,316
Accruals– relating to property, plant and equipment	-	-
Accruals – relating to intangibles	-	-
Deferred income	-	-
Trade and other payables	647,370	778,768
Current part of lease liabilities	6,143	18,283
Current part of long-term loans	-	-
Current part of imputed finance lease element of PFI and other service concession arrangements contracts	-	-
Other current liabilities	6,143	18,283
Total payables falling due within one year	653,513	797,051
Amounts falling due after more than one year		
Leases	-	6,172
Trade and other payables	-	-
Other Payables, Accruals and deferred income	-	-
Long term loans	-	-
Total non-current other payables	-	6,172
TOTAL TRADE AND OTHER PAYABLES AND OTHER CURRENT LIABILITIES	653,513	803,223

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	Other £	2025 £	2024 £
Balance at 1 April	-	-	-	42,058	42,058	-
Provided in year	-	-	-	-	-	42,058
(Provisions not required written back)	-	-	-	(6,560)	(6,560)	-
(Provisions utilised in the year)	-	-	-	-	-	-
Borrowing costs (unwinding of discount)	-	-	-	-	-	-
At 31 March	-	-	-	35,498	35,498	42,058

Amounts included in other relate to a provision has been made for the potential liability surrounding senior executive pay award £35,498 (2023-24: £42,058) see Senior Executive Pay Structure Reform note within Remuneration and Staff report (provisions have only been retained for staff pre1 April 2023).

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES continued

Comprehensive Net Expenditure Account Charges	2025	2024
	£	£
Arising during the year	-	42,058
Reversed unused	(6,560)	-
Cost of borrowing (unwinding of discount)	-	-
Total charge within Operating costs	(6,560)	42,058

Analysis of expected timing of discounted flows as at 31 March 2025

	Pensions relating to former directors	Pensions relating to other staff	Clinical Negligence	Other	2025	2024
	£	£	£	£	£	£
Not later than one year	-	-	-	35,498	35,498	42,058
Later than one year and not later than five years	-	-	-	-	-	-
Later than five years	-	-	-	-	-	-
At 31 March 2025	-	-	-	35,498	35,498	42,058

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 16 CAPITAL COMMITMENTS

The CCGANI had no capital commitments at either 31 March 2025 or 31 March 2024.

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 £
Cost or valuation			
At 1 April 2024	309,790	-	309,790
Additions	-	-	-
Impairments	-	-	-
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
Remeasurement	-	-	-
At 31 March 2025	309,790	-	309,790
Depreciation expense			
At 1 April 2024	88,778	-	88,778
Recognition	-	-	-
Charged in year	68,014	-	68,014
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
At 31 March 2025	156,792		156,792
Carrying amount at 31 March 2025	152,998	-	152,998
Interest charged on IFRS 16 leases	138	-	138

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2024-25 (2023-24 £nil), therefore James House has been excluded from the below amounts.

Maturity analysis

	31 March 2025 £	31 March 2024 Restated £
Buildings		
Not later than one year	6,150	18,450
Later than one year and not later than five years	-	6,150
Later than five years	-	-
	<u>6,150</u>	<u>24,600</u>
Less interest element	<u>(7)</u>	<u>(145)</u>
Present value of obligations	<u>6,143</u>	<u>24,455</u>
Other		
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>
Total present value of obligations	6,143	24,455
Current portion	6,143	18,283
Non-current portion	-	6,172

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 17 COMMITMENTS UNDER LEASES continued

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

	31 March 2025	31 March 2024
	£	£
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 2025	31 March 2024
	£	£
Total cash outflow for lease	6,150	18,450

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 2025 or 31 March 2024.

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 2025 or 31 March 2024.

NOTE 19 OTHER FINANCIAL COMMITMENTS

The CCGANI did not have any other financial commitments at 31 March 2025 or 31 March 2024.

NOTE 20 CONTINGENT LIABILITIES

The CCGANI did not have any quantifiable contingent liabilities at 31 March 2025 or 31 March 2024.

Unquantifiable Contingent Liabilities

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.

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.

CHILDREN’S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

NOTE 22 THIRD PARTY ASSETS

The CCGANI held no assets at either 31 March 2025 or 31 March 2024 belonging to third parties.

NOTE 23 Financial Performance Targets

23.1 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. In 2024-25, CCGANI has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

The Revenue Resource Limit for CCGANI is calculated as follows:

	2024-25 £	2023-24 £
Revenue Resource Limit (RRL)		
RRL Allocated From:		
DoH (SPPG)	-	-
DoH (Other)	5,070,166	4,931,890
PHA	-	-
Other	-	-
Total	5,070,166	4,931,890
Less RRL Issued To:		
RRL Issued	-	-
RRL to be Accounted For	5,070,166	4,931,890
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	5,186,743	5,107,232
Adjustments		
Capital Grants	-	-
Research and Development under ESA10		
Depreciation/Amortisation	(103,487)	(107,413)
Impairments		
Notional Charges	(33,400)	(32,600)
Movements in Provisions	6,560	(42,058)
PPE Stock Adjustment		
PFI and other service concession arrangements/IFRIC		
Profit/(loss) on disposal of fixed asset		
Other (Specify)		
Total Adjustments	(130,327)	(182,071)
Net Expenditure Funded from RRL	5,056,416	4,925,161
Surplus/(Deficit) against RRL	13,750	6,729
Break Even cumulative position (opening)	107,351	100,622
Break Even cumulative position (closing)	121,101	107,351

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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. CCGANI attained a breakeven position of £13,750 (2023-24; £6,729).

	2024-25 %	2023-24 %
Surplus / (Deficit) as a Percentage of RRL	0.27	0.14
Break Even cumulative position as % of RRL	2.39	2.18

23.2 Capital Resource Limit

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

	2024-25 £	2023-24 £
Gross capital expenditure by the CCGANI	18,610	
(Capital grant receipt)	-	
Net capital expenditure	<u>18,610</u>	
Capital Resource Limit (CRL) allocated from Department of Health (DoH)	18,610	
Adjustment for research and development under ESA10	-	
Total CRL	<u>-</u>	
Overspend/(Underspend) against CRL	<u>-</u>	

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

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 29 September 2025.



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