



**Children's Court
Guardian Agency**
FOR NORTHERN IRELAND

2025-26

**ANNUAL REPORT
AND ACCOUNTS**

**The Children's Court Guardian Agency for Northern Ireland
Accounts for the Year ended 31 March 2026**

**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

Date 9 July 2026



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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 2026

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

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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 2025 to 31 March 2026.

The children and young people whom we serve are at the heart of our work and that is why I want to begin this year by referring to our engagement strategy for children and young people. We are very conscious of the importance of the involvement of our Youth Board in helping us to develop that strategy and in holding us to account to live up to our stated objectives. Our third annual meeting with the Youth Board in December 2025 was a welcome opportunity for us to listen to them and to promise to promote their concerns. We congratulate the Youth Board in winning a Highly Commended VOYPIC (Voice of Young People in Care) award in the Social Action Category in February this year. This award was in recognition of the contribution they make to shaping better experiences for children and young people across the care system.

The staff of the Agency are our most precious asset and that is why support to staff is one of our four work areas. The Board is very conscious of the daily challenges which are met with such professionalism and dedication by our staff in the professional, the corporate and the business support teams. We are very pleased by the evidence from our recent Silver accreditation award by Investors in People that 93% of our staff see the Agency as a great place to work – an increase from 67.4% in 2022. One of the highlights this year was a Staff Development Day on 12 March 2026 which included an address by Tracey Reid Chief Executive of NISCC on the work of the Council and an address by David Douglas, one of our Board members, on whistleblowing. The Board commends the continuing sterling work of the Agency's People and Well-Being Committee.

The last three years have seen many changes in our senior staff and in our management structures. This year was the first full year of service by our Chief Executive, Edel McKenna and our Assistant Director, Ursula Crickard. The Board is deeply grateful to Edel and Ursula for their visionary and inspirational leadership and their exceptional commitment. The Leadership Team was strengthened this year by the appointment of Jennifer Ferguson as Head of Corporate Services, bringing a breadth of experience from a range of Health and Social Care roles, particularly in relation to corporate governance and organisational improvement. The senior leadership team is now complete and the new management structure has been approved by the Board.

There are now four locality-based teams of Guardians, each of which is led by a Guardian Services Manager (GSM); this arrangement enhances supervision and training arrangements and seeks to ensure transparency in the allocation of work.

An unfortunately recurring theme in our Annual Report is our inability to meet fully the pressure of demand on our service. Because our work is demand led we 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 2026 there were 211 cases, involving 311 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, appointment of partially retired staff and recourse to staff overtime.

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 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 2026-27 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

2nd July 2026

OVERVIEW

By the Chief Executive



The 2025–26 financial year represented a period of consolidation, delivery and preparation for the next phase of Transformation for the Agency, following the significant organisational changes experienced in the previous year. With a largely stabilised senior leadership and management structure in place, the focus throughout the year was on embedding new ways of working, strengthening assurance, and progressing multi-year reform and improvement activity in line with the Agency’s five-year Strategic Plan (2023–2028).

This year marked year three of the Strategic Plan, with the overarching theme continuing to be one of transformation, anchored by the three enduring priorities of Data, Improvement and Culture. These priorities were consistently applied across the Agency’s four strategic work areas—children and young people; support to staff; systems; and influencing—ensuring a coherent and integrated approach to service delivery and organisational development.

At an operational level, the Agency continued to manage sustained system pressure, most notably the ongoing challenge of allocating cases to Guardians in a timely way within an increasingly complex children’s social care and family justice environment. Notwithstanding these pressures, the Agency maintained a clear focus on quality, professional standards and safeguarding the voice of children and young people, while continuing to deliver a high volume of casework and progressing a range of significant organisational initiatives.

Throughout the year, the Agency placed strong emphasis on supporting staff, strengthening leadership capability and promoting staff wellbeing, recognising the cumulative impact of system pressure, case complexity and delays within court processes. Governance arrangements for staff wellbeing were further strengthened,

including enhanced leadership oversight, clinical psychology input and Agency-wide engagement activity.

A successful annual Staff Engagement Event provided an opportunity to reflect on learning from audits, celebrate staff achievements and reinforce a collective commitment to continuous improvement. In addition, structured staff recognition activity and improvements to supervision and appraisal arrangements contributed to further embedding a people-centred and learning-oriented organisational culture.

Workforce challenges continued to be actively managed, including partial retirements, recruitment lead-in times and specialist role capacity. While these factors did impact on operational throughput at various points across the year, targeted staffing measures were progressed and are expected to support improved capacity and allocation performance into 2026–27.

Ensuring that children and young people remain at the centre of proceedings continued to be a core priority throughout 2025–26. The Agency formally approved and embedded its Engagement and Participation Strategy, developed through a co-production approach and supported by a detailed Action Plan.

Assurance activity, including a qualitative audit aligned to Professional Standards, provided confidence that children's wishes, feelings and experiences are routinely reflected in Guardian practice and court reporting. Performance against feedback indicators remained strong across the year, reinforcing the impact of system changes introduced in previous years, including the use of digital tools to enable participation by younger children and those with additional needs.

Significant progress was made in strengthening the Agency's data, assurance and system foundations, recognising these as critical enablers of both service quality and strategic decision-making. During the year, the Agency commenced the Discovery Phase for the Guardian Case Information System (GCIS) and secured the necessary approvals and funding to progress system extension and replacement arrangements. Alongside this, a new performance reporting framework is being developed to improve visibility of progress against business objectives, strengthen trend analysis and

enhance Board oversight. While some manual workarounds remain necessary pending system replacement, the foundations are now firmly in place to support a step change in performance reporting and data maturity in the coming year.

The most persistent challenge throughout 2025–26 continued to be the Agency’s ability to allocate all cases within existing capacity constraints. While the volume of requests for a Guardian showed a slight reduction compared to the previous year, the waiting list remained high, driven by longer case duration before the courts resulting in reduced number of discharges in addition to increased complexity and organisational capacity pressures.

Despite these challenges, the Agency continued to deliver a high level of case allocations and closures, reflecting the commitment and professionalism of the workforce. Senior managers maintained a continuous focus on prioritisation, ensuring that the most urgent cases were allocated wherever possible, while short-term mitigations—including overtime and additional hours—were utilised to reduce pressure where capacity allowed.

The Agency also continued to engage proactively with judicial, departmental and Trust partners, recognising that waiting lists are a whole-system issue requiring collective solutions focused on demand, throughput and outcomes for children and young people.

During the year, the Agency continued to strengthen its external influence and strategic partnerships at regional, national and four-nation levels. Active participation in cross-jurisdictional learning forums, engagement with Trust Children’s Services Directors and involvement in emerging family justice reform discussions ensured that the Agency remained a visible and influential voice within the wider system.

This work has supported shared learning, consistency of practice and the identification of opportunities for longer-term system improvement, particularly in areas such as court delay, resource alignment and the use of specialist legal representation.

As the Agency moves into 2026–27 (year four of the Strategic Plan), the focus will be on building on progress made during 2025–26, with particular emphasis on:

- Reducing the waiting list and improving allocation timeliness;
- Delivering the next phase of system transformation and data development;
- Progressing workforce planning and learning infrastructure; and
- Strengthening assurance and performance reporting for the Board.

The progress achieved during 2025–26, against the backdrop of sustained system pressure, reflects the commitment, professionalism and resilience of the Agency's workforce at all levels. I am extremely grateful to them for their hard work, determination, dedication and tenacity to always strive to deliver better outcomes for children and young people.

Finally, I wish to place on record my sincere appreciation for the strong leadership and effective governance provided by the Agency Chair and Board members. Their collective experience, sound judgement and integrity have continued to guide the Agency with confidence through the past financial year. Their stewardship and oversight have been instrumental in supporting and safeguarding the Agency as it progressed its strategic priorities and continued to deliver a high-quality, safe and effective service, as set out in this Annual Report.



Edel McKenna
Chief Executive
2nd July 2026

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 Agency 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.

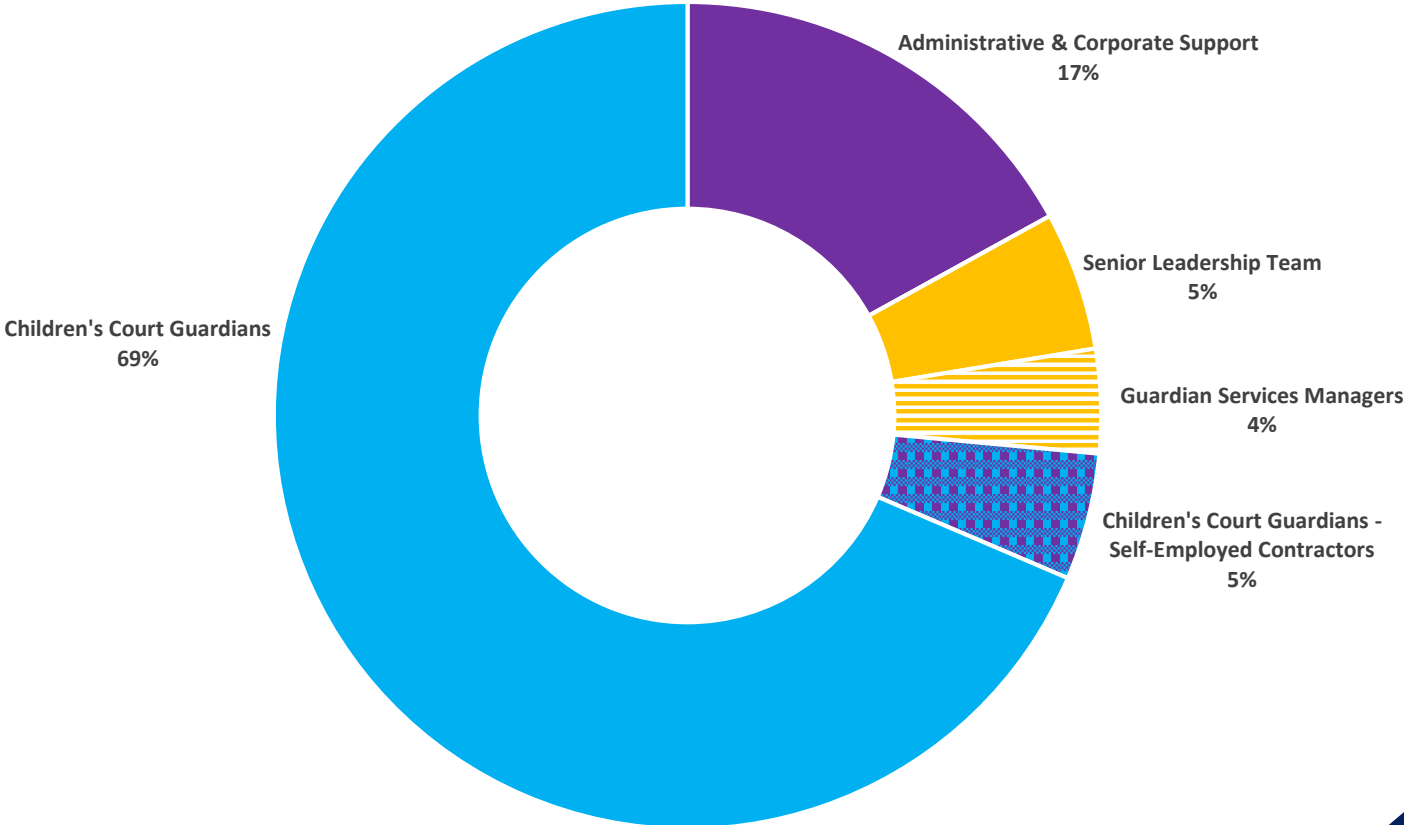
The priorities and objectives for meeting the Agency’s overall aim are set out in its annual Business Plan, the key objectives of which are subject to approval by its Sponsor Branch in the Department of Health. In common with all Arms’ Length Bodies (ALBs), on issues of governance and assurance, the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

Staffing Resources

The Agency operates from three strategically located offices in Belfast (James House), Derry/Londonderry (Spencer House) and Armagh (Dobbin Centre). A dedicated workforce delivers the Agency’s administrative/corporate and professional functions, working collectively to fulfil its statutory responsibilities and to make a positive difference for children and young people.

The profile of Agency staff groups is set out below and is expressed as a percentage of the overall workforce, based on whole-time equivalent (WTE). During 2025–26, the Agency experienced a notable reduction in working hours among Children’s Court Guardians, primarily as a result of partial retirement.

Chart 1: Illustration of WTE Workforce Breakdown



Business Plan

The Agency produces an Annual Business Plan which is approved by the Department of Health and ratified by the Board. The Board approves 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 Agency's Senior Leadership Team (SLT) also maintain a Risk Register which is routinely considered at meetings of the Audit and Risk Assurance Committee, and formally reviewed quarterly by the Board. 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

In January 2026, the Northern Ireland Public Services Ombudsman (NIPSO) introduced the Model Complaints Handling Procedure, which sets revised standards for complaints handling across the Health and Social Care sector in Northern Ireland. In response, the Agency has reviewed its Complaints Policy to ensure alignment with the new requirements and has developed supporting guidance for staff involved in complaints handling.

Overall complaint volumes remained low and stable throughout 2025-26, with only minor quarter-to-quarter variation, indicating a broadly stable complaints profile rather than any sustained upward trend. The Agency received seven complaints in-year (six in 2024-25) relating to its services. Six were responded to within the timescales set out in the Agency's Complaints Policy, with one response period extended by agreement due to the Christmas and New Year period. Four complaints related to cases which

were ongoing within court proceedings, with the remaining three received following case closure. No Section 75 complaints were received during the year.

The Agency responded to five reported incidents during 2025-26. Of these, three were categorised as verbal abuse incidents, one related to health and safety, and one concerned information governance. Incident management and containment have been effective, with learning focused on strengthening the reporting culture, enhancing proactive risk management, safeguarding staff wellbeing, and ensuring robust governance arrangements with external stakeholders to reduce the risk of recurrence.

All feedback is taken seriously, and the Agency is committed to continually reviewing and improving the services it provides to enhance the experience of children and young people, and those it works with.

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 (RRL). The monies fund the work of the Agency’s Business Plan. The Financial Statements for the year-end 31st March 2026 can be found on pages 90 to 95. 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	£5,453,697
Net Expenditure	£5,440,809
Surplus against Revenue Resource Limit	£12,888

The Board of the Agency received regular updates on expenditure and year end forecasting to ensure the organisation met its statutory breakeven requirements in 2025-26.

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) 01/26.

Representing Children and Young People

The Children’s Court Guardian Agency for Northern Ireland is a regional, demand-led body with a statutory remit to provide services to children and young people involved in Public Law proceedings under the Children (Northern Ireland) Order 1995 and Adoption proceedings under the Adoption (Northern Ireland) Order 1987. The Agency operates independently of the HSC Trusts and does not determine the volume, type or geographical distribution of requests for the appointment of Guardians.

In fulfilling its governance responsibilities, the Agency’s core function is to safeguard and promote the best interests of children and young people within court proceedings, ensuring their views are independently ascertained and presented in accordance with their age and understanding, so that these may be fully considered by the court.

2025–26 was a challenging year, characterised by sustained service demand, ongoing capacity and recruitment pressures, and an increase in unallocated cases across the Agency. These pressures continue to reflect the regional Looked After Children (LAC) population, and demand pressures within Health and Social Care (HSC) Trusts and the court system.

Regional Picture

Health and Social Care services for children in Northern Ireland are delivered through five Health and Social Care Trusts. In recent years, there has been a sustained and significant increase in the regional Looked After Children (LAC) population, resulting in increased demand across children’s social care services and associated court processes.

Children’s Social Care Statistics for Northern Ireland 2024–25 report that, as at 31 March 2025, a total of 4,188 children and young people were looked after in Northern

Ireland. This represents the highest number recorded since the introduction of the Children (Northern Ireland) Order 1995.

The looked after population has increased by 46% over the past decade and by 80% since 1999, the year with the lowest number recorded under the 1995 legislation. The number of children in care at 31 March 2025 was 5% higher than at the same point in the previous year (3,999).

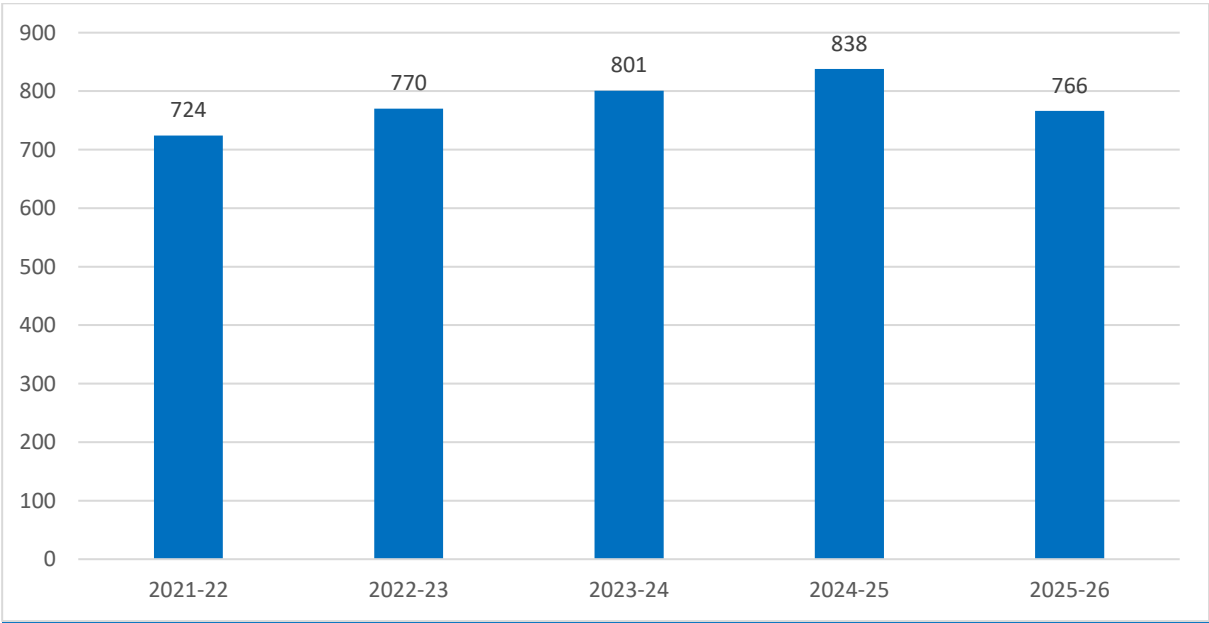
This sustained growth continues to place significant pressure on Health and Social Care Trusts, the family justice system and on the capacity of the Children’s Court Guardian Agency to respond to court-directed appointments.

Workload Requests

The cases in which a Guardian is appointed to represent a child or young person are complex and challenging reflecting the many pressures on family life in our society.

The past five years have shown a sustained increase in the number of case requests received. However, during 2025–26 a reduction was observed, notwithstanding continued increases in the regional number of looked after children.

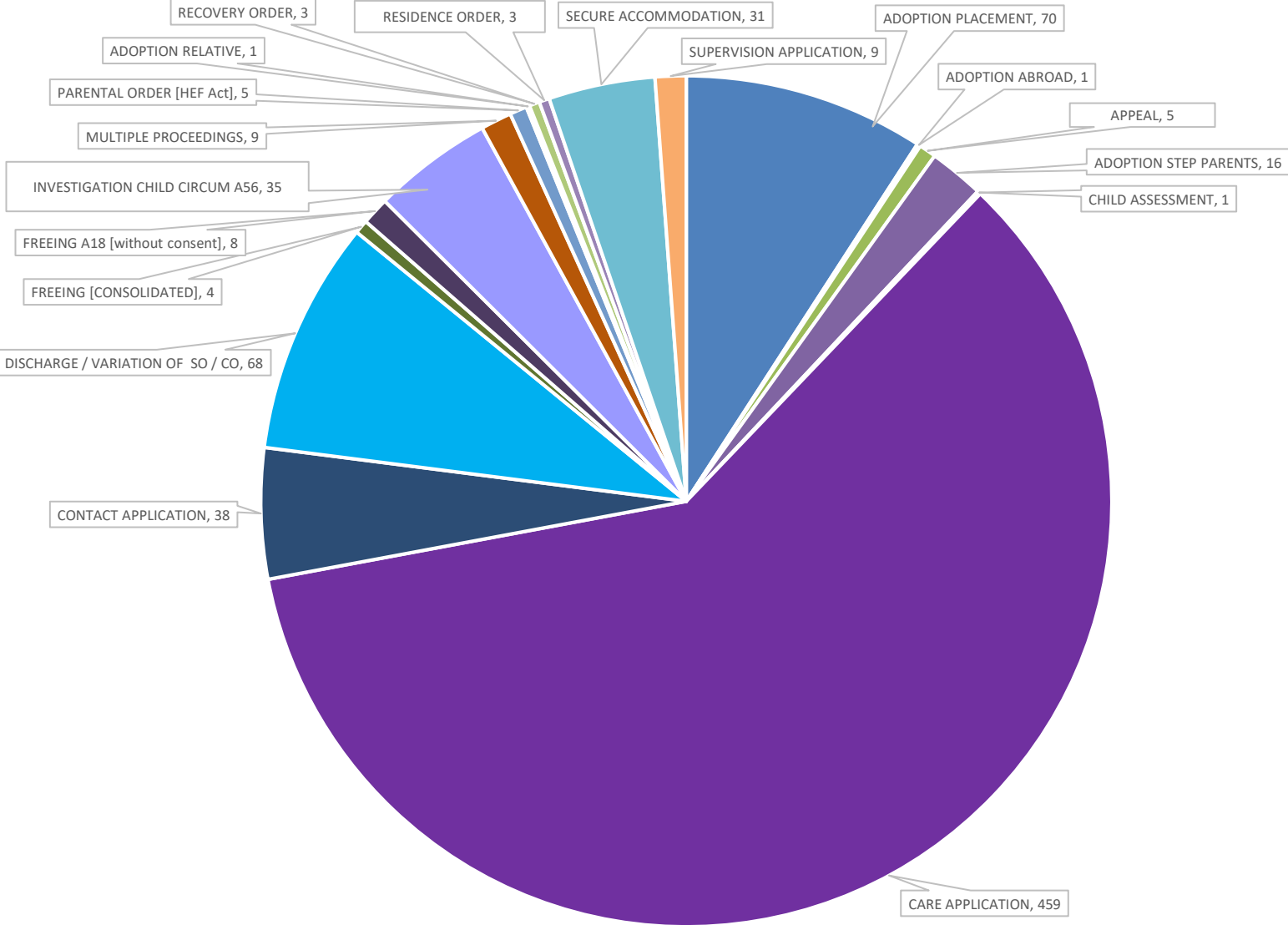
Chart 2: Case Requests over the last 5 years



Case Requests

Of the 766 new requests received during the reporting period, Care proceedings represented the largest category with 459 cases and involving 770 children and young people. Adoption proceedings comprised 88 cases, involving 102 children and young people. The full range of requests can be categorised under the following types of proceedings:

Chart 3: Case Requests by Case Type in 2025-26



** 3 cases received as Emergency Protection Orders, and changed to Care Order Application in-year

Case requests by HSC Trust

The chart below shows the number of case requests by HSC Trust.

The number of case requests in 2025-26 was compared to those received in 2024-25. All HSC Trusts showed a decrease with the exception of South Eastern HSCT, which showed a 20% increase in requests.

Chart 3: Case Requests by HSC Trust in 2025-26 and 2024-25



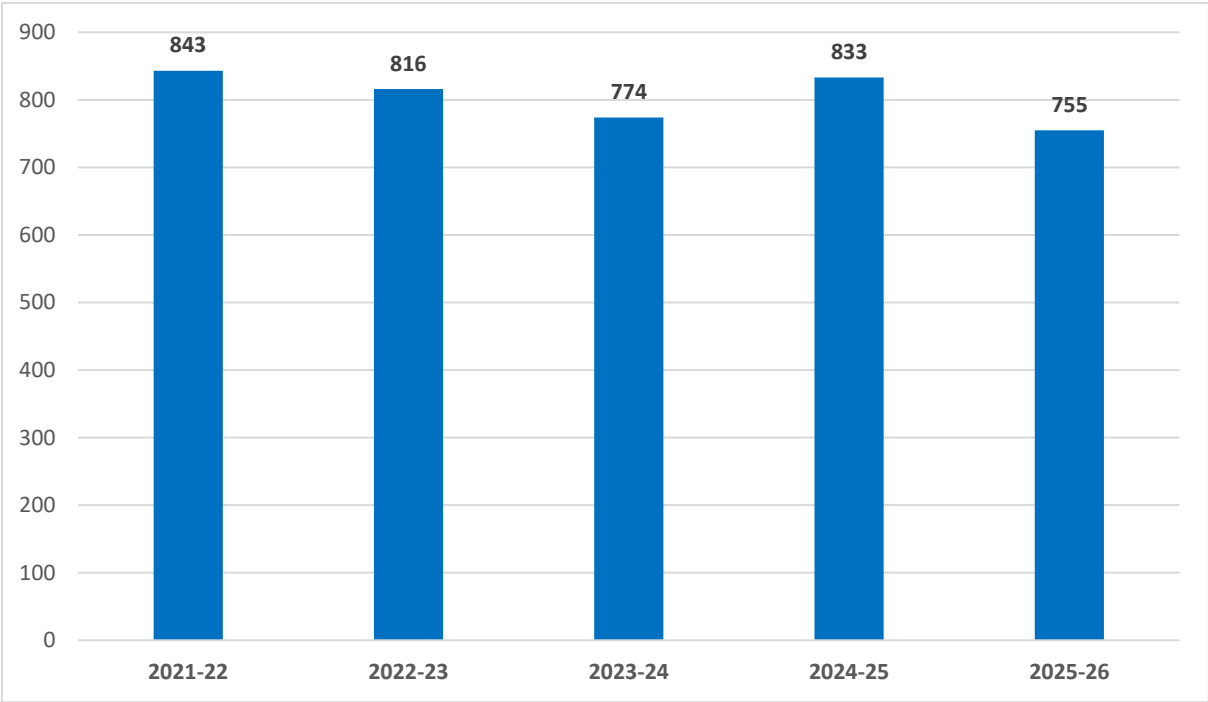
Cases Closed

A total of 755 cases were concluded during the year, meaning that final hearings were held and decisions were made in respect of 1,204 children.

2025-26 saw a 9.80% reduction in the number of cases reaching final hearing stage in the courts.

The chart below shows the number of case closures over the past 5-year period.

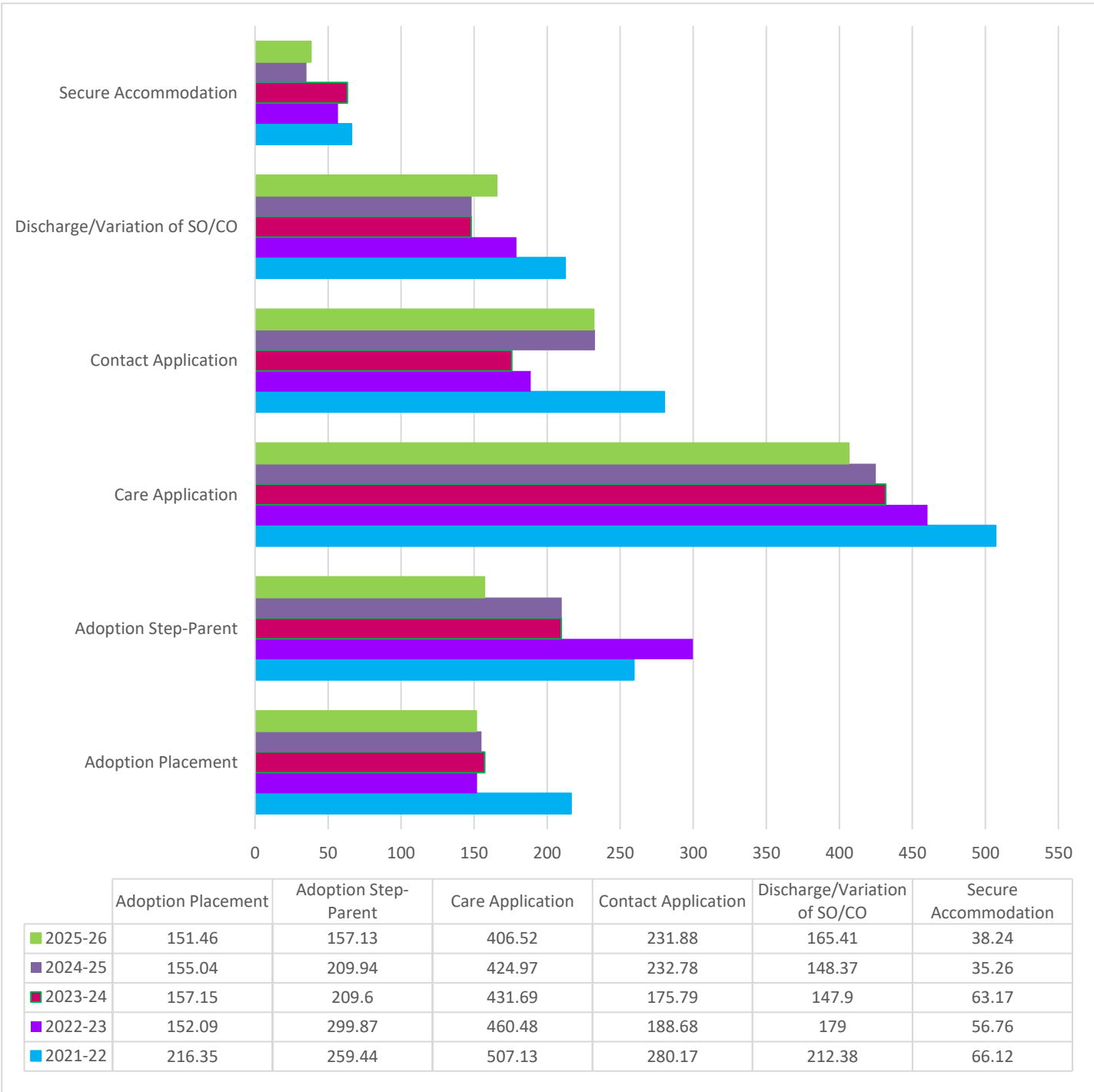
Chart 4: Case Closed over the last 5 years



Duration of Cases

Over the past five years, there has been a general improvement over time in the duration of cases being heard in court and progressing to conclusion. This improvement is illustrated in the chart below, which highlights progress across several key case categories.

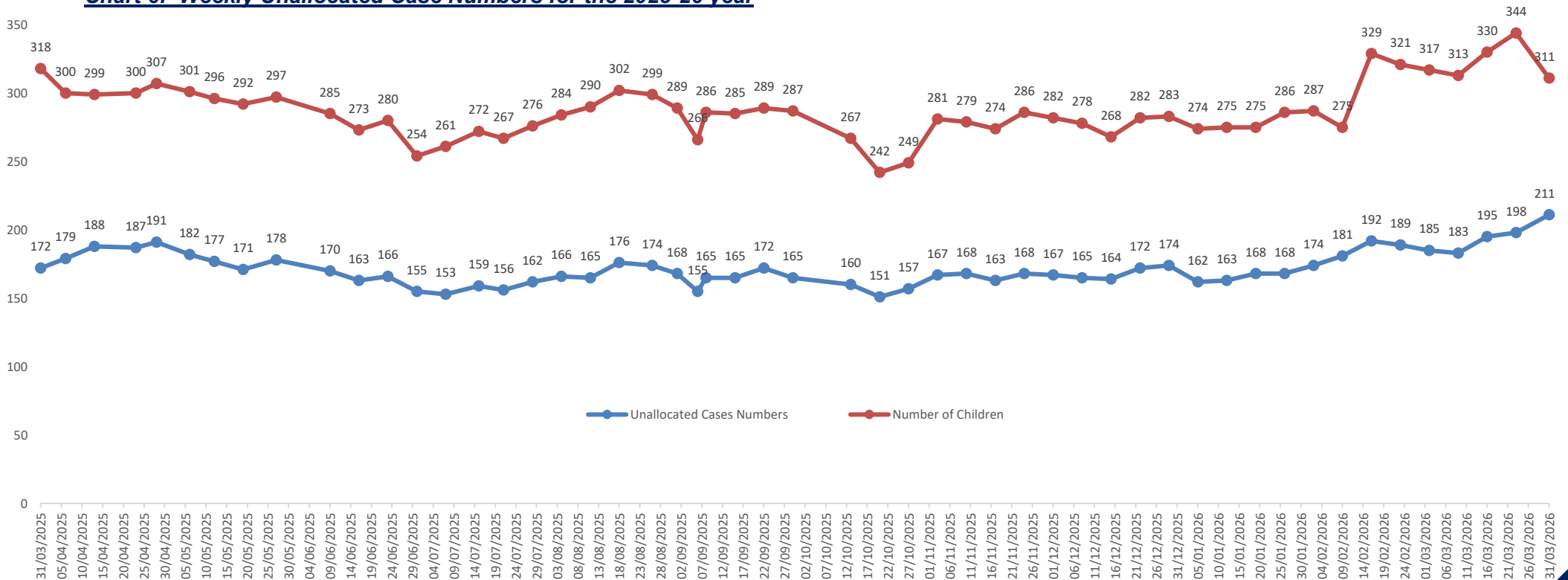
Chart 5: Duration of Cases in Court (by Days) over the last 5 years



Unallocated Cases

The Agency actively and closely manages its unallocated caseload, which fluctuates weekly in response to new requests and the allocation of cases which fluctuates weekly in response to new appointments by the courts and by the allocation of a Guardian in cases already awaiting appointment. Sustained demand pressures have continued to impact capacity, resulting in a growing number of unallocated cases over the reporting period. At the beginning of April 2025, 172 cases were awaiting allocation; by the end of March 2026, this had increased to 211 cases. This upward trend reflects ongoing challenges in balancing increasing demand with available resources.

Chart 6: Weekly Unallocated Case Numbers for the 2025-26 year



Performance Overview in 2025-26

Number of Case Requests

766

Number of Cases

1,185

Number of Children

Number of Case Closures

755

Number of Cases

1,204

Number of Children

Number of Case Allocations

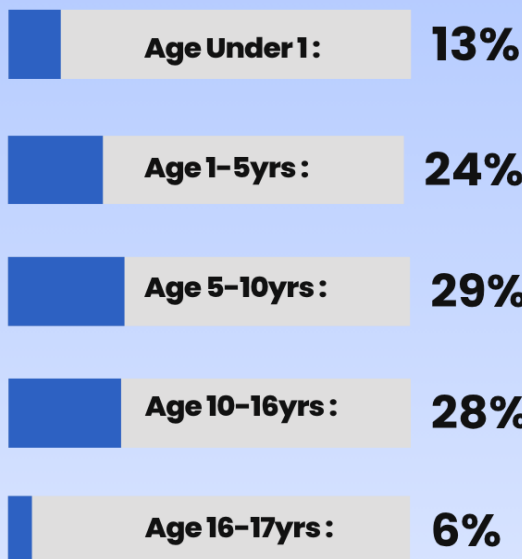
754

Number of Cases

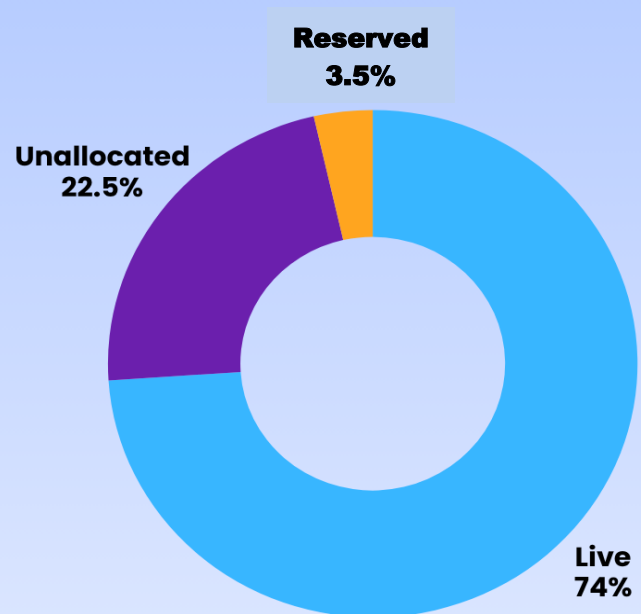
1,186

Number of Children

Age Demographics of Children in respect of Case Requests :



Caseload at year-end



Return Cases



Live - Cases which are currently sitting on a Guardian's caseload

Unallocated - Cases which are awaiting a Guardian appointment

Reserved - Cases which have been assigned to a Guardian for allocation to their caseload at a given date.

How We Work

Quality

In 2025-26 the Quality Agenda has continued to focus on developing and learning from practice improvement initiatives.

The Agency undertook a series of audits, providing structured assurance on practice, processes and systems aligned to our Strategic Plan. The audit findings have informed clear action plans to strengthen performance and support continuous improvement.

Progress against the Action Plans is reported to the Social Care Governance Committee.

Case Grading Exercise

As highlighted in the previous annual report, a planned audit of the newly implemented Case Grading Model was carried out. Findings indicated a limited assurance in relation to the model's effectiveness in predicting capacity for timely case allocation. These findings aligned with the Agency's own assessment and informed the commissioning of the HSC Leadership Centre to undertake an independent review of the case grading process. This work is underway, with a six-month pilot scheduled to commence in July 2026 and full implementation planned for the Quarter 1 period 2027.

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

The primary driver to sustain our PPI continues to be the Children and Young People's Engagement and Participation Strategy.

Following an internal audit, the Agency received a satisfactory level of assurance for engagement with children and young people. To further strengthen this work, the

Agency commissioned the HSC Leadership Centre to develop an action plan which will inform the Youth Board's work programme over the next two years.

Our Youth Board remains active and continues to engage directly with the Board on an annual basis, providing valuable insight into young people's experiences of services and their contribution to service development.

During 2025-26 we have delivered on the Recognition of Achievement Awards for our Youth Board members. In December 2025, they received Youth Achievement Awards from Volunteer Now in recognition of their volunteering and contribution to the Engagement and Participation Strategy. Their impact was further acknowledged through a Highly Commended award in the Social Action Champion category at the VOYPIC Annual Care Day Awards.



Feedback from Children and Young People

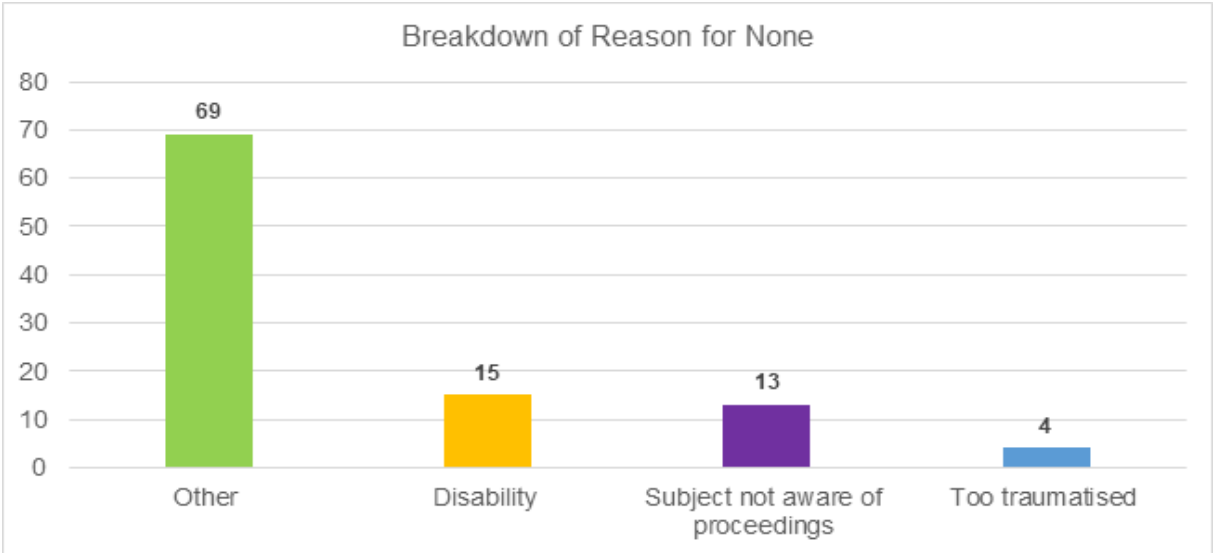
Children and young people help the Agency by providing feedback about their experience of our service and we very much appreciate this active promotion. GCIS functionality facilitates the giving of this feedback on the service they received both via hardcopy or via our app.

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 the Children’s Court Guardians’ role.

During 2025–26, a total of 755 cases were closed, representing 1,204 children. Of these, 635 children were eligible to provide feedback. Feedback return rates decreased slightly during the year, with a 2% reduction compared to 2024–25.

There continue to be circumstances where it is not appropriate for feedback to be actively requested. The reasons for this, and the breakdown for selecting this category, are set out below:

Chart 7: Breakdown for Reasons of ‘None’ being selected



Note: The ‘Other’ category includes cases where the Children’s Court Guardian had minimal involvement due to early conclusion, where proceedings were withdrawn, or

where a child/young person chose not to provide feedback or engage. In a small number of cases, it was considered inappropriate to request feedback.

Feedback responses show that the majority of children and young people felt their Guardian listened to them well; describing them as patient, calm, kind and easy to talk to. Many felt they were given sufficient time to speak, that their views were recorded and shared with the Judge and that they felt safe, heard, and supported. 98% of responses received indicated a high level of satisfaction with the service received.

Feedback responses by children and young people continue to be shared with Guardians as part of supervision and the appraisal processes. Below are some examples of feedback received:

FEEDBACK

- "What mattered most was being able to ask my Guardian information about the Court and getting a direct answer"*
- "She explained in easy terms what was happening. It was helpful meeting my Solicitor"*
- The Guardian represented ...
"My best interests and made sure my voice was heard"*
- "To explain what was taking place in Court and anything I'd like to share with the Judge"*
- "What was most helpful about having a Guardian was I was able to ask questions I felt unsure of"*
- "He asked questions and made me feel heard"*
- "Explained about the outcome of Court. Explained about what the Court Order means"*
- "I feel like he was amazing at explaining everything to me; he was patient and reassured me through the whole process"*
- "The most helpful thing about CCG visiting me is that it made me feel like someone understood and listened"*

Learning and Improvement

During 2025–26, the Agency delivered a comprehensive learning and improvement programme to support the ongoing development of Children’s Court Guardians, Administrative and Corporate staff, and Managers. This programme focused on enhancing role-specific knowledge, professional practice and organisational capability.

Professional development activities included training on Cultural Competency, Domestic Homicide Review learning, practice-focused workshops on Managing Violence and Aggression, awareness-raising on Unaccompanied Asylum-Seeking Children, Autism Awareness, LGBTQIA+ Awareness, CASP-R, and Intercountry Adoption. Corporate training covered key operational and governance areas, including Business Case training, DAC training, Prince 2, Fire Warden and First Aid Training, Raising a Concern (Whistleblowing), Senior Information Risk Ownership, Personal Data Guardian, and Finance for Non-Finance Directors.

The Agency continued to support leadership development, with one Guardian Services Manager undertaking the *Leading Social Work – Stronger Together* programme, delivered by the Leadership Centre. All three Guardian Services Managers participated in external training relevant to their role.

The annual Staff Development Day, held in March 2026, provided an opportunity for collective reflection and learning, with sessions covering Whistleblowing/Raising a Concern, feedback from audits on professional standards, supervision & appraisal, and peer group supervision. Key highlights of work delivered by Corporate Services were also shared with all staff. Of particular significance was the announcement that, following the 2026 assessment, the Agency achieved **Investors in People Silver** accreditation. Notably, the 2026 staff survey demonstrated a strong and positive organisational culture, with 93% of staff agreeing that the Agency is a great place to work.

The Agency also remained actively engaged in external learning and collaboration. Meetings of the Four Nations Learning Forum continued throughout the year, supporting shared learning, leadership collaboration and the exploration of joint working opportunities across jurisdictions. In addition, the Inter-Agency Childcare Legal Issues Forum, hosted by the Agency, continued to meet quarterly, facilitating information-sharing and dialogue on childcare legislation, policy and practice between legal, social work and stakeholder partners across Northern Ireland.

Professional Standards

The Agency introduced new Professional Standards in September 2024, setting out clear expectations for Children’s Court Guardian practice and the quality of managerial support through individual and peer group supervision. The Standards provide a consistent framework to promote reflective practice, professional accountability and high-quality decision-making across the service.

Following a 12-month period of operation, an audit was undertaken to assess their effectiveness in practice, identify any areas requiring refinement, and evaluate whether the standards were supporting improved outcomes for children and young people.

Areas for improvements include targeted policy refinements, workforce training, and a strengthened programme of reporting and assurance activity.

Staff Wellbeing

During 2025/26, the Agency further strengthened its commitment to staff wellbeing through a review and rebranding of the Agency’s Health & Safety Committee. The first meeting of the re-branded “People & Well-Being Committee” was held on 13th January 2026, and included membership from staff across the entire organisation. The purpose of the Committee is to provide strategic oversight, guidance, and assurance on matters relating to the



organisation's people, culture, and working environment in the areas of:

- Health & Safety
- Well-Being
- Equality and Diversity
- Communications
- Staffing/HR/Learning & Development

The Committee will oversee and make recommendations on the above areas which shall be escalated to the Agency's SLT (when appropriate). The Committee's first order of business was to review the recent Staff Pulse Survey and agree a measured and achievable action plan based on responses, and this work remains on-going. It was agreed the Committee year will commence in April with an annual workplan being agreed in advance and a Year-End Report being presented to the Agency's Board by a nominated committee member, who will report on progress against the workplan.

The Agency continues to engage Lena by Inspire for well-being support and signposting with all staff encouraged to attend events and access materials on "The Hub".

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 114 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. Solicitors had the opportunity to join the Agency training events on The Homicide Timeline (Professor Jane Monckton-Smith OBE) and Autism Awareness (Level 1) training.

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.

At a CCGANI Board meeting in February 2026, a plan was agreed regarding the reconstitution of the Solicitor Panel. This work will be taken forward in 2026-27.

The Agency continues to actively engage with panel solicitors and the Judiciary through annual feedback mechanisms to assess perceptions of the quality, independence and effectiveness of Children's Court Guardian (CCG) services. Participation increased significantly during the reporting period, with a 12% rise in solicitor feedback and a 63% increase from the Judiciary. Feedback remains strongly positive, reflecting high levels of confidence in the quality of Guardians' work and their contribution to proceedings. The consistent area of concern relates to delays in Guardian allocation and the impact this can have on early influence and case progression. Areas of improvement relate to report templates and training for new staff in relation to the autonomy of the Guardian's role.

Our Responsibilities

The Agency has a number of responsibilities as an Arms-Length Body in respect of safeguarding and promoting the interest of children. 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 2025-26.
- The Agency has a Whistleblowing Policy in place. There were no reported incidents under the Whistleblowing Policy within the year 2025-26.

Sustainability

The Climate Change Act (Northern Ireland) 2022 sets a statutory target of net zero emissions by 2050 and places a duty on all Government departments to exercise their functions in a manner consistent with achieving that target. During 2025/26, the Agency remained committed to protecting the environment and contributing positively to sustainability in the areas within its influence.

Building on the move to James House, hybrid working arrangements continued to support reduced travel, alongside the routine use of Microsoft Teams and Sightlink to minimise the need for staff to attend meetings, hearings and engagements in person. The Agency maintained a paper-lite approach, with Board and committee papers shared electronically and key corporate and professional documents produced in digital format. Segregated waste and recycling facilities remained in place, supporting more sustainable office practices and reinforcing the Agency's ongoing commitment to environmental responsibility.

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;
- Settling quickly when a contested invoice gets a satisfactory response; and
- 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:

	2026	2026	2025	2025
	Number	Value	Number	Value
		£		£
Total bills paid	596	1,875,689	744	1,712,703
Total bills paid within 30-day target	595	1,872,939	769	1,708,564
% of bills paid within 30-day target	100%	100%	99%	100%
Total bills paid within 10-day target	551	1,848,226	738	1,677,298
% of bills paid within 10-day target	92%	99%	95%	98%

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
2nd July 2026

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

The Chief Executive, Edel McKenna, is a member of the Board who reports to the Chair and is responsible for managing the Agency. As the designated Accounting Officer, the Chief Executive 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 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 2026 was:

- Mrs Gemma Loughran (Chair)
- Mrs Veronica Callaghan (Non-Executive Director)
- Mr David Douglas (Non-Executive Director)
- Ms Kathryn Stevenson (Non-Executive Director)
- Mr Lee Wilson (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 Operations 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 is available on request by contacting 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 2025-26 annual accounts was £34,250.

The Business Services Organisation provides an internal audit service to Children's Court Guardian Agency for Northern Ireland. The cost for 2025-26 was £13,414.

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 2025-26.

Personal data related incidents

There was one reported incident in 2025-26 in respect of a third-party data breach involving Agency data. This was managed in line with policies and procedures, with third party assurances provided and the ICO confirming no further action.

Charitable donations

The Children's Court Guardian Agency for Northern Ireland did not receive or make any charitable donations within the year 2025-26.

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 £12,888 surplus in its operations against its Revenue Resource Limit of £5,453,697 for the year 2025-26.

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 2026

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 the 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 Edel McKenna 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 2025-26

1. Introduction / Scope of Responsibility

The Accounting Officer for the year ended 31st March 2026 was Ms Edel McKenna, who took up the role of Accounting Officer on 22nd November 2024.

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 Workforce Implementation Board. 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 has 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 third 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 a two-year action plan to support the delivery of the Strategy for Engaging with Children and Young People.

- A comprehensive qualitative audit of professional standards which provided assurances that children and young people's voices are central to Guardian practice and court reports.
 - Performance against feedback Key Performance Indicators (KPIs) which was strong and showed consistently high satisfaction levels reported by children and young people throughout the year.
- **Data:**
 - A number of initiatives have been completed including a discovery phase for the retender of the Guardian Case Information System has commenced.
 - Training has commenced to improve data literacy and use of tools including MS Co-pilot in order to maximum effectiveness and efficiency.
- **Culture:**
 - Health and Wellbeing structures have been strengthened including a revised People and Wellbeing Committee, enhanced leadership support and Agency wide staff engagement.
 - Staff engagement and liP (Investors in People) surveys were completed, providing robust insight into staff experience and informing collective action planning. The Agency was successful in retaining its Silver liP Award.
 - Supervision and appraisal arrangements were audited, providing assurance on compliance and quality.
 - Staff recognition and appreciation was embedded through structured events and internal communications.

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, annual business plan and KPIs 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. Equality & Disability Action Plans were submitted and operational in 2023 covering the period 2023-28.

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) and compliance is monitored.

5. Compliance with Social Care Governance Best Practice

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

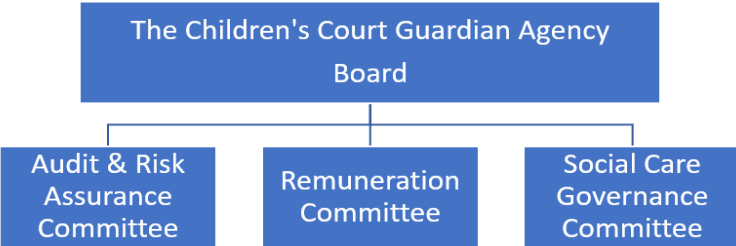
framework regarding the quality and delivery of the service for children and young people. The Agency's audit of compliance against our Supervision Policy, Professional Standards, the application of peer group supervision and annual staff appraisals in-year, provided assurances on compliance and quality. These findings were reported to the Social Care Governance Committee and ultimately to the Board.

6. Governance Framework

Role and Performance of Committees

The Board's committee structure is outlined overleaf.

Figure 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 to promote 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. 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. Oversaw the Board sub-committee work and action plans.

The Children’s Court Guardian Agency for Northern Ireland Board met on 6 occasions during 2025-26. 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 Edel McKenna (Chief Executive)	100%	6/6
Ms Veronica Callaghan	100%	6/6
Mr Lee Wilson	100%	6/6
Mr David Douglas	100%	6/6
Ms Kathryn Stevenson	100%	6/6

The Audit and Risk Assurance Committee advises the Board and Accounting Officer with regard to their responsibilities for issues of risk, control and governance and the reliability of associated assurances provided by the External auditor and Internal auditor; through a process of constructive challenge. The Committee is chaired by a

member of the Board and reports to the Board after every meeting. This Committee met on six occasions during 2025-26 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 2025-26.

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 2025-26. 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 reported to the Board at each meeting, with progress updates and supporting papers shared with DoH Sponsor Branch.

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 as 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 2026, 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 17th October 2025, updating progress on the continuing effectiveness of the system of internal control. This was presented to the Board on the 23rd October 2025.

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 Group, 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 Children and Young People's Engagement Strategy and our supporting two-year action plan.

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 2025 Board meeting. This annual event demonstrates the importance of service user engagement with the Agency.

The Agency values all feedback and continues to actively seek feedback from children and young people. However, the Agency recognises that meaningful involvement of children and young people extends beyond feedback and participation in service development, and includes supporting the identification and management of risks within service delivery. Feedback provided by children and young people, through direct engagement with Guardians, structured feedback mechanisms, and the Youth Board, is routinely reviewed as part of supervision, operational management, and governance reporting arrangements.

This feedback is used to identify emerging themes, including any concerns relating to safety, quality of service, communication, or delay, which may indicate potential risks to the effective delivery of the Agency's statutory functions. Where such risks are identified, they are escalated through established governance routes, including the Senior Leadership Team and relevant Board sub-committees, and are considered alongside other sources of assurance within the Agency's Risk Register and Assurance Framework.

Children and young people are supported to raise concerns through our complaints processes, which are being further strengthened through the development of an age-appropriate, easy-read format. Learning from complaints and feedback is systematically analysed and used to inform service improvement actions and risk mitigation strategies.

Through these arrangements, the Agency seeks to ensure that the lived experience of children and young people directly inform both service improvement and the identification and management of risks, thereby strengthening the overall system of internal control and supporting better outcomes for those who use the service.

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 Leadership 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 2025-26, the Internal Auditor reviewed the following systems:

- Case Allocation & Management
- Engagement with Children and Young People
- Performance Management
- Financial Review

The Engagement with Children and Young People and Performance Management audits both received *Satisfactory Assurance*.

The Case Allocation & Management audit received *Limited Assurance*. The Financial Review received *Satisfactory Assurance* in respect of Payments to Directly Employed Staff & Non-Pay Expenditure (including Compliance with Revenue Business Case Requirements). *Limited Assurance* was noted in respect of management of direct award contracts. No priority one recommendations were made.

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

It is noteworthy that the Agency has no other outstanding limited assurance from previous audit years.

The Head of Internal Audit's Annual Report stated: Overall for the year ended 31 March 2026, 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 Annual Report and Accounts 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 Children's Court Guardian Agency for Northern Ireland continues to identify demand for services and its impact on timely case allocation as a significant governance and control issue.

The demand for the allocation of a Guardian comes from the courts which are responsible for appointing guardians. This means that the Agency has no control over the volume or timing of orders from the court to allocate a Children's Court Guardian. While in 2024-25, demand reached its highest annual number of requests since the Agency's inception, with 838 requests received, a downward trajectory was recorded for 2025-26 with the annual number of requests totally 766. Yet, the total number of unallocated cases increased from 172 cases at 31 March 2025, to 211 at 31 March

2026. Analysis of our data confirms that a number of inter-related factors contributed to this position, specifically:

- Time delays between staff moving to partial retirement and permanent backfill taking up post, with a direct impact on workflow and allocation capacity;
- Longer case duration before the courts; and
- Greater case complexity, including increased use of expert witnesses and the movement of cases to higher-tier courts.

Collectively, the latter two factors have resulted in fewer cases progressing to discharge in 2025-26, with the number of cases recorded at 31 March 2026 totalling 755, compared to the annual discharges in 2024-25 totalling 837, hence reducing overall capacity to allocate new cases to Guardians.

The Agency has well-established operational controls to manage this risk, including daily screening and triage of all new requests, weekly structured allocations meetings with the Guardian Services Managers chaired by the Assistant Director, continuous monitoring of Guardian caseloads through supervision and the Case Grading Framework. These controls provide assurances that available capacity is prioritised appropriately and that urgent and high-risk cases are identified and managed.

However, notwithstanding the operation of these controls, the Agency acknowledges that continued delays in the allocation of a Guardian following court appointment present a risk of non-compliance with the statutory “no delay” principle within the Children (Northern Ireland) Order 1995 with the potential to prejudice the interests and welfare of the children and young people subject to proceedings.

The Children’s Court Guardian Agency for Northern Ireland has continued to engage proactively and positively in partnership with the Department of Health in securing additional resources in 2025-26, specifically approval to appoint an additional four Principal Court Guardians to increase workforce capacity. In Q4, we appointed to one of these posts and we anticipate the remaining 3 post-holders will be in place over the course of Q1-Q2 in 2026-27.

The cumulative effect of vacancies / delays in staff taking up post in the Agency during the course of the financial year largely accounted for the retractions made by the Agency from the Revenue Resource Limit in 2025-26. The Agency has been engaged in extensive recruitment campaigns during Q4 and anticipate all vacant Guardian posts will be appointed to by Q1 in 2026-27. In regards vacant management posts, we will seek to progress recruitment campaigns in Q1.

The Agency recognises that the wider issues linked to increasing demand and complexity of cases require close collaboration with our key stakeholders, in particular, the Judiciary, Solicitors and the 5 Trusts Children's Services. This will continue to be critical so that we can explore collective solutions, improve system flow and deliver better outcomes for our children and young people who are subject to proceedings.

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 2025-26.



Edel McKenna
Chief Executive
2nd July 2026

Remuneration and Staff Report

The Remuneration and Staff report describes 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 2026

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 2026 is as follows:

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

The Human Resources 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 is set out overleaf:

Date of Appointment for the Children’s Court Guardian Agency for Northern Ireland Executive & Non-Executive Directors as at 31st March 2026

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:		
Edel McKenna	Chief Executive	4 th November 2024
Ursula Crickard	Assistant Director	2 nd September 2024
Jennifer Ferguson	Head of Corporate Services	1 st August 2025

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 2025-26 or 2024-25.

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	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
<£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 2025-26 and 2024-25. £nil exit costs were paid in 2025-26, the year of departure (2024-25 £nil). Ill health retirement costs are met by the pension scheme and are not included in the table overleaf. During 2025-26, there were no early retirements from the Agency agreed on the grounds of ill-health. This was also the case for 2024-25.

Staff Costs (Audited)

	Permanently employed staff	2025-26 Others	Total	2024-25 Total
Staff costs comprise:				
	£	£	£	£
Wages and salaries	3,567,262	40,393	3,607,655	3,284,838
Social security costs	477,341	-	477,341	396,349
Other pension costs	807,762	-	807,762	775,173
Sub-Total	4,852,365	40,393	4,892,758	4,456,360
Capitalised staff costs	-	-	-	-
Total staff costs reported in Statement of Comprehensive Expenditure	4,852,365	40,393	4,892,758	4,456,360
Less recoveries in respect of outward secondments			120,748	92,185
Total net costs			4,772,010	4,364,175

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 was updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2025-26 accounts.

*HSC Pension Scheme – Valuation Results - Actuarial valuation as at 31 March 2020 (published 26 October 2023)

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	2025-26 Total	2024-25 Total
	No.	No.	No.	No.
Administrative and Clerical	18	-	18	17
Social Services	45	-	45	45
	63	-	63	62
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			62	61

2025-26 staff numbers exclude 4 Non-Executive Board members and 1 Chairperson (2024-25 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	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Non-Executive Members								
Gemma Loughran (Chair)	5-10	5-10	-	-	-	-	5-10	5-10
Kathryn Stevenson*	0-5	0-5	-	-	-	-	0-5	0-5
Lee Wilson	0-5	0-5	-	-	-	-	0-5	0-5
Veronica Callaghan	0-5	0-5	-	-	-	-	0-5	0-5
David Douglas	0-5	0-5	-	-	-	-	0-5	0-5
Executive Members								
Dawn Shaw**	-	70-75 (FYE 100-105)	-	-	-	11,000	-	80-85 (FYE 110-115)
Patricia O'Kane***	-	25-30 (FYE 70-75)	-	-	-	-	-	25-30 (FYE 70-75)
Teresa Fallon****	-	20-25 (FYE 70-75)	-	-	-	-	-	20-25 (FYE 70-75)
Sean Brown*****	-	20-25 (FYE 70-75)	-	-	-	-	-	20-25 (FYE 70-75)

Senior Employees' Remuneration (Audited) - continued

Name	Salary £000s		Benefits in kind (rounded to nearest £100)		Pension Benefits (rounded to nearest £1,000)		Total £000s	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Executive Members	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Edel McKenna*****	95-100	35-40 (FYE 80-85)	-	-	109,000	24,000	205-210	60-65 (FYE 100-105)
Ursula Crickard*****	70-75	35-40 (FYE 70-75)	-	-	64,000	14,000	135-140	50-55 (FYE 85-90)
Ann Andrew*****	20-25 (FYE 55-60)	25-30 (FYE 50-55)	-	-	34,000	37,000	55-60 (FYE 85-90)	65-70 (FYE 90-95)
Jennifer Ferguson*****	40-45 (FYE 60-64)	-	1,800	-	20,000	-	60-65 (FYE 85-90)	-

FYE – Full year equivalent

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

*Kathryn Stevenson commenced her term in office as Non-Executive Director on 1st January 2025

**Dawn Shaw retired as CEO 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

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

*****Ursula Crickard started as Assistant Director on 2nd September 2024

*****Ann Andrew took on additional duties in connection with the Corporate Services Manager from 1st September 2024 to 15th August 2025

*****Jennifer Ferguson started as Head of Corporate Services on 1st August 2025

Note: BiK rates are linked to Benefit in Kind rates—which are set nationally by HMRC rather than locally and based on a number of varying factors including the P11D value of a car, it’s CO2 emissions and employee income tax bracket. This relates to the NHS Car lease scheme which is centrally managed via South Eastern Trust/BSO. J Ferguson’s vehicle is fully electric with the lease being transferred from her previous HSC employment.

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

2025-26 Salaries include the AFC pay award for 2025-26, Chief Executives pay settlement for 2025-26 and accrued expenditure relating to Chair and Non-Executive remuneration from August 2025.

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 has introduced 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. The impact of these changes is reflected within the Senior Employees Remuneration Table overleaf as all payments were made during 2025-26.

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 31/3/26 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/26 £000	CETV at 31/03/25 £000	Real increase in CETV £000s
Executive Members					
Edel McKenna (Chief Executive)	35-40 plus lump sum 90-95	5-7.5 plus lump sum 10-15	833	706	127
Ursula Crickard (Assistant Director)	20-25 plus lump sum 55-60	2.5-5 plus lump sum 5-10	566	483	83
Ann Andrew***** (Corporate Services Manager)	20-25 plus lump sum 55-60	0-2.5 plus lump sum 0-5	556	511	45
Jennifer Ferguson (Head of Corporate Services)	0-5 plus lump sum 0-5	0-2.5 plus lump sum 0-5	32	20	12

***** Ann Andrew took on additional duties in connection with the Corporate Services Manager role from 1st September 2024 to 15th August 2025

***** Jennifer Ferguson started on 1st August 2025

Cash Equivalent Transfer Values

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 benefits 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 guidance on 27 April 2023; this guidance was used in the calculation of 2025-26 CETV figures.

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee.

Employee contributions are determined by the level of pensionable earnings. In accordance with the Scheme regulations, the tiered contribution thresholds for 2024/25 have been amended to reflect the AFC uplift in pay. The revised thresholds are displayed in Table 1 below.

The amended thresholds, whilst applicable from 01/04/2024 to 31/03/2025 were applied retrospectively for these dates.

Table 1: 01 April 2024 – 31 March 2025

Pensionable earnings (based on actual salary)	Contribution rate (before tax relief) (gross)
Up to £13,259	5.2%
£13,260 to £26,831	6.5%
£26,832 to £32,691	8.3%
£32,692 to £49,078	9.8%
£49,079 to £62,924	10.7%
£62,925 and above	12.5%

Table 3: 01 April 2025 – 31 March 2026

Pensionable earnings (based on actual salary)	Contribution rate (before tax relief) (gross)
Up to £13,259	5.2%
£13,260 to £27,288	6.7%
£27,289 to £33,247	8.5%
£33,248 to £49,913	10.0%
£49,914 to £63,994	10.9%
£63,995 and above	12.7%

HSC Pension Arrangements

CCGANI participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both CCGANI and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. CCGANI 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 which reflects current financial conditions (and a change in financial assumption methodology) has been used for 2025-26.

Pension benefits are administered by BSO HSC Pension Service. Two schemes are in operation, HSC Pension Scheme and the HSC Pension Scheme 2015. There are two sections to the HSC Pension Scheme (1995 and 2008) which was closed with effect from 1 April 2015 except for some members entitled to continue in this Scheme through 'Protection' arrangements. On 1 April 2015 a new HSC Pension Scheme was introduced. This new scheme covers all former members of the 1995/2008 Scheme not eligible to continue in that Scheme as well as new HSC employees on or after 1 April 2015. The 2015 Scheme is a Career Average Revalued Earnings (CARE) scheme.

On 1 April 2015, the government made changes to public service pension schemes which treated members differently based on their age. The public service pensions remedy, known as the 'McCloud Remedy' puts this right and removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022. Stage 1 of the remedy closed the 1995/2008 Scheme on 31 March 2022, with active members becoming members of the 2015 Scheme on 1 April 2022. For Stage 2 of the remedy, eligible members had their membership during the remedy period in the 2015 Scheme moved back into the 1995/2008 Scheme on 1 October 2023. This is called 'rollback'. All benefits accrued from 1 April 2022 onwards are calculated under the 2015 CARE Scheme. HSCPS will contact retirees with personalised information to assist in making their retrospective choice regarding the remedy period. Disclosed CETVs are calculated using both rolled back and remediable service, with the higher financial figures given.

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	2025-26	2024-25
Band of Highest Paid Director's Total Remuneration (£000s):	95-100	85-90
75 th Percentile Total Remuneration (£)	62,682	60,504
Median Total Remuneration (£)	58,487	56,454
25 th Percentile Total Remuneration (£)	50,273	46,148
Ratio (75 th /Median/25 th)	1.6/1.7/1.9	1.5/1.6/1.9

**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 2025-26 was £95-100k (2024-25 was £85-90k). This was 1.6 times (2024-25; 1.5) the 75th percentile of the workforce which was £62,682 (2024-25; £60,504), 1.7 times (2024-25: 1.6) the median remuneration of the workforce, which was £58,487 (2024-25; £56,454), 1.9 times (2024-25: 1.9) the 25th percentile of the workforce in 2025-26 which was £50,273 (2024-25; £46,148). No employees received remuneration in excess of the highest-paid director in both years. Remuneration ranged from £24,465 to £97,642 (2024-25; £23,615 to £87,469). Total remuneration includes salary, pay awards for 2025-26, 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:	2025-26 vs 2024-25
Average employee salary and allowances	5.88%
Highest paid director's salary and allowances	11.63%

The average salary and highest paid director have increased from 2024-25 due to pay awards and staffing changes in 2025-26. No performance pays or bonuses were payable to CCGANI employees in these years.

Staff Report for Year Ended 31st March 2026

The average number of Whole Time Equivalent (WTE) persons employed by the Agency during 2025-26 is 62 (excluding Non-Executive Members, Chairperson and 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 2026.

Pay Band	Male	Female
Non-Executives	2	3
Senior Management Team	-	3
Admin and Clerical	2	13
Social Services	7	44
Total	11	63

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

Staff benefits totalling £1,754 were paid in 2025/26. There were no Staff Benefits in 2024/25.

Sickness Absence Data

The Children's Court Guardian Agency for Northern Ireland cumulative absence from April 2025 was **6.66%** (increase on the previous year from 4%), against a target of **4%**.

Retirements due to ill-health

During 2025-26 and 2024-25, 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 years 2025-26 and 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 people with a disability and encouraging participation by people with a disability in public life.



Edel McKenna
Chief Executive
2nd July 2026

Assembly Accountability and Audit Report

The Assembly Accountability and Audit Report brings together the key accountability documents relating to the Children's Court Guardian Agency for Northern Ireland, including information on funding, expenditure and accountability disclosures, in line with the requirements 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) 01/26, 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 2025/26 and 2024/25.

Losses and Special Payments over £300,000

The Children's Court Guardian Agency for Northern Ireland had no losses and did not make any special payments over £300,000 during 2025-26. Further, the Children's Court Guardian Agency for Northern Ireland had no losses and did not make any special payments over £300,000 in 2024-25.

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	2025-26		2024-25
	Number of Cases	£000	£000
Total number of losses	-		-
Total value of losses		-	-

Individual losses over £300,000	2025-26		2024-25
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2025-26		2024-25
	Number of Cases	£000	£000
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £300,000	2025-26		2024-25
	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 2025/26 and 2024/25.

ii Fees and Charges - Audited

There were no other fees and charges during 2025/26 and 2024/25.



Edel McKenna
Chief Executive
2nd July 2026

**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 (CCGANI) for the year ended 31 March 2026 under the Health and Personal Social Services Act (Northern Ireland) 2001. 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 CCGANI's affairs as at 31 March 2026 and of CCGANI's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services Act (Northern Ireland) 2001 and Department of Health directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

My staff and I are independent of CCGANI 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 CCGANI'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 CCGANI'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 CCGANI 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 is 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 the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions issued under Health and Personal Social Services Act (Northern Ireland) 2001.

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 Act (Northern Ireland) 2001; 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 CCGANI 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 parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; 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

- maintaining proper accounting records;
- 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 Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing CCGANI'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 CCGANI 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 Act (Northern Ireland) 2001.

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 CCGANI 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 Act (Northern Ireland) 2001 and the Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on CCGANI'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 CCGANI'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
8 July 2026

FINANCIAL STATEMENTS OF 2025-26

THE CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2026

This account summarises 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.

		2026	2025
	NOTE	£	£
Income			
Income from activities		-	-
Other income (excluding interest)	4.1	118,724	96,711
Total operating income		118,724	96,711
Expenditure			
Staff costs	3	(4,892,758)	(4,456,360)
Purchase of goods and services	3	(1,107)	(40)
Depreciation, amortisation and impairment charges	3	(103,651)	(103,487)
Provision credit/ (expense)	3	-	6,560
Other expenditure	3	(699,918)	(730,127)
Total operating expenditure		(5,697,434)	(5,283,454)
Net Expenditure		(5,578,710)	(5,186,743)
Finance income		-	-
Finance expense		-	-
Net expenditure for the year		(5,578,710)	(5,186,743)
Adjustment to net expenditure for non-cash items		137,901	130,327
Net expenditure funded by RRL		(5,440,809)	(5,056,416)
Revenue Resource Limited (RRL)	23.1	5,453,697	5,070,166
Surplus/(Deficit) against RRL		12,888	13,750
OTHER COMPREHENSIVE INCOME/(EXPENDITURE)			
		2026	2025
Items that will not be reclassified to net operating costs:	NOTE	£	£
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	74	271
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 2026		(5,578,636)	(5,186,472)

The notes on pages 96 to 134 form part of these accounts.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

STATEMENT of FINANCIAL POSITION as at 31 March 2026

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	2026		2025	
		£	£	£	£
Non-current Assets					
Property, plant and equipment	5.1/5.2	25,398		40,923	
Right-of-use assets	17.1	178,161		152,998	
Intangible assets	6.1/6.2	26,870		33,353	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non-current Assets			230,429		227,274
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	-		500	
Trade and other receivables	13	58,297		92,844	
Other current assets	13	39,934		46,676	
Financial assets	7	-		-	
Cash and cash equivalents	12	28,000		26,132	
Total Current Assets			126,231		166,152
Total Assets			356,660		393,426
Current Liabilities					
Trade and other payables	14	(420,658)		(647,370)	
Other liabilities	14	(17,507)		(6,143)	
Financial liabilities	7	-		-	
Provisions	15	(35,498)		(35,498)	
Total Current Liabilities			(473,663)		(689,011)
Total assets less current liabilities			(117,003)		(295,585)
Non-current Liabilities					
Provisions	15	-		-	
Other payables > 1 yr	14	(64,816)		-	
Financial liabilities	7	-		-	
Total Non-current Liabilities			(64,816)		-
Total assets less total liabilities			(181,819)		(295,585)
Taxpayers' Equity and other reserves					
Revaluation reserve		32,102		32,028	
SoCNE Reserve		(213,921)		(327,613)	
Total equity			(181,819)		(295,585)

The financial statements on pages 90 to 95 approved by the Board on 2nd July 2026 and were signed on its behalf;

Signed  (Chairman)

Date: 2nd July 2026

GEMMA LOUGHRAN

Signed  (Chief Executive)

Date 2nd July 2026

EDEL MCKENNA

The notes on pages 96 to 134 form part of these accounts.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

STATEMENT of CASH FLOWS for the year ended 31 March 2026

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	2026 £	2025 £
Cash flows from operating activities			
Net surplus after interest/Net operating expenditure		(5,578,710)	(5,186,743)
Adjustments for non-cash costs	3	137,901	130,327
(Increase)/decrease in trade and other receivables		41,289	(66,295)
<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		-	-
(Increase)/decrease in inventories		500	-
Increase/(decrease) in trade payables		(150,532)	(149,710)
<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		(4,936)	-
Movements in payables relating to the purchase of intangibles		10,350	(18,610)
Movements in payables relating to leases		(76,180)	18,312
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	-
Net cash outflow from operating activities		<u>(5,620,318)</u>	<u>(5,272,719)</u>
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	(93,536)	-
(Purchase of intangible assets)	6	(18,610)	-
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>(112,146)</u>	<u>-</u>
Cash flows from financing activities			
Grant in aid		5,658,152	5,279,730
Cap element of payments - leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
		76,180	(18,312)
Net cash inflow from financing activities		<u>5,734,332</u>	<u>5,261,418</u>
Net increase/(decrease) in cash & cash equivalents in the period		1,868	(11,301)
Cash & cash equivalents at the beginning of the period	12	26,132	37,433
Cash & cash equivalents at the end of the period	12	<u>28,000</u>	<u>26,132</u>

The notes on pages 96 to 134 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 2026

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 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		-	-	-
(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)
Changes in Taxpayers' Equity 2025-26				
Grant from DoH		5,658,152	-	5,658,152
Other reserves movements including transfers		-	-	-
Total Comprehensive expenditure for the year		(5,578,710)	74	(5,578,636)
Transfer of asset ownership		-	-	-
Non-cash charges – auditors' remuneration	3	34,250	-	34,250
Balance at 31 March 2026		(213,921)	32,102	(181,819)

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026

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 2025-26 financial year, or in the 2024-25 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 IFRS 16 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) has 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 2026

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

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 2026

STATEMENT OF ACCOUNTING POLICIES

Recognition

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

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

Intangible assets acquired separately are initially recognised at fair value.

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

1.6 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 2026

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 IAS 20, Government grant income is in relation to notional rent in respect to the licence for office premises at James House, Belfast capitalised under IFRS 16.

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 2026 or 31 March 2025.

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 2026

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 accounted for both the lease element and service element separately.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 of 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 2026

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 IFRS 16 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 IFRS 16 as interpreted by the FReM. In accordance with IFRS 16 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 IAS 20 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 2026

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 2026

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 2026 or 31 March 2025.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026. 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 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 scheme valuation data provided for the 2020 actuarial valuation will be used in the 2025-26 accounts. The 2020 valuation assumptions will be retained for most demographic assumptions apart from the assumption for future longevity improvements, which are assumed to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS) on 28 January 2025. Financial assumptions are updated to reflect recent financial conditions. The 2024 valuation is underway but not sufficiently progressed to be used in the 2025-26 accounts.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026 or 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 has 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 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 are 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 includes new guidance on accounting for social benefits.

The 2025-26 FReM defines 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.

1.24 New accounting standards adopted in 2025-26

The following new or amended accounting standard became effective for the 2025-26 financial year:

IFRS 17 Insurance Contracts

This standard has been reviewed and considered as part of the preparation of the financial statements.

CCGANI has concluded that IFRS 17 is not applicable to its activities and therefore it has no impact on the recognition, measurement, or disclosure of transactions or balances within these 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 2026

NOTE 3 OPERATING EXPENSES

Operating Expenses are as follows:

	2026 £	2025 £
Staff costs ¹ :		
Wages and Salaries	3,607,655	3,284,838
Social security costs	477,341	396,349
Other pension costs	807,762	775,173
Supplies and services- General	1,107	40
Establishment	190,174	264,615
Transport	55	-
Premises	102,486	87,560
Miscellaneous expenditure	11,417	6,399
Interest Charges	2,794	138
Fees- Self Employed Guardians	161,047	173,636
Recharges from other HSC organisations	197,695	164,379
Total Operating Expenses	5,559,533	5,153,127
Non-cash items		
Depreciation	88,834	88,905
Amortisation	14,817	14,582
Loss on disposal of property, plant & equipment (including land)	-	-
Cost of borrowing of provisions (unwinding of discount on provisions)	-	(6,560)
Auditors remuneration	34,250	33,400
Total Non-cash items	137,901	130,327
Total	5,697,434	5,283,454

¹ Further detailed analysis of staff costs is located in the Staff Report on page 78 within the Accountability Report.

During the year the CCGANI purchased no non-audit services from its external auditor (NIAO) (2024-25: £Nil).

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 4 INCOME

4.1 Other Income (excluding interest)

	2026	2025
	£	£
Other income from non-patient services	(2,024)	4,526
Seconded staff	120,748	92,185
Government grant	-	-
Total Other Income	118,724	96,711

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.1 Property, plant & equipment - year ended 31 March 2026

	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 2025	-	309,790	-	-	-	-	89,267	-	399,057
Opening Balance Adj	-	-	-	-	-	-	-	-	-
Additions	-	93,536	-	-	-	-	4,936	-	98,472
Indexation	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(1,222)	-	(1,222)
At 31 March 2026	-	403,326	-	-	-	-	92,981	-	496,307
Depreciation									
At 1 April 2025	-	156,792	-	-	-	-	48,344	-	205,136
Indexation	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(1,222)	-	(1,222)
Provided during the year	-	68,373	-	-	-	-	20,461	-	88,834
At 31 March 2026	-	225,165	-	-	-	-	67,583	-	292,748

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2026

	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 2026	-	178,161	-	-	-	-	25,398	-	203,559
At 31 March 2025	-	152,998	-	-	-	-	40,923	-	193,921

Asset financing

Owned	-	-	-	-	-	-	25,398	-	25,398
Right of Use	-	178,161	-	-	-	-	-	-	178,161
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2026	-	178,161	-	-	-	-	25,398	-	203,559

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 £68,373 (2024-25: £68,104).

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

	2026 £	2025 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 5.2 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
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	-	-	-	-	-	-	-	-	-
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 2026

NOTE 5.2 (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	-	-	-	-	-	-	40,923	-	40,923
Right of Use	-	152,998	-	-	-	-	-	-	152,998
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2025	-	152,998	-	-	-	-	40,923	-	193,921

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.1 Intangible assets - year ended 31 March 2026

	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 2025	-	156,394	-	-	-	-	-	18,610	175,004
Indexation	-	3,134	-	-	-	-	-	-	3,134
Additions	-	-	-	-	-	-	-	8,260	8,260
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2026	-	159,528	-	-	-	-	-	26,870	186,398

Amortisation

At 1 April 2025	-	141,651	-	-	-	-	-	-	141,651
Indexation	-	3,060	-	-	-	-	-	-	3,060
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	14,817	-	-	-	-	-	-	14,817
At 31 March 2026	-	159,528	-	-	-	-	-	-	159,528

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.1 (continued) Intangible assets - year ended 31 March 2026

	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 2026	-	0	-	-	-	-	-	26,870	26,870
At 31 March 2025	-	14,743	-	-	-	-	-	18,610	33,353

Asset financing

Owned	-	0	-	-	-	-	-	26,870	26,870
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2026	-	0	-	-	-	-	-	26,870	26,870

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:

	2026 £	2025 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 6.2 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 2026

NOTE 6.2 (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 1 April 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

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026 or 31 March 2025.

NOTE 9 IMPAIRMENTS

The CCGANI had no impairments in 2025-26 or 2024-25.

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

The CCGANI did not hold any assets classified as held for sale in 2025-26 or 2024-25.

NOTE 11 INVENTORIES

	2026 £	2025 £
Office supplies	-	500
Total	-	500

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 12 CASH AND CASH EQUIVALENTS

	2026 £	2025 £
Balance at opening balance sheet date	26,132	37,433
Net change in cash and cash equivalents	1,868	(11,301)
Balance at end balance sheet date	28,000	26,132

The following balances at 31 March were held at

	2026 £	2025 £
Commercial Banks and cash in hand	28,000	26,132
Balance at 31st March	28,000	26,132

12.1 Reconciliation of liabilities arising from financing activities

	2025 £	Cash flows £	Non-Cash Changes £	2026 £
Lease Liabilities	6,143	(17,356)	93,536	82,323
Total liabilities from financing activities	6,143	(£17,356)	93,536	82,323

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 2026

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

	2026 £	2025 £
Amounts falling due within one year		
Trade receivables	25,641	48,295
Deposits and advances	-	-
VAT receivable	8,399	12,302
Other receivables – not relating to fixed assets	24,257	32,247
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
Trade and other receivables	<u>58,297</u>	<u>92,844</u>
Prepayments	39,934	46,676
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
Other current assets	<u>39,934</u>	<u>46,676</u>
Amounts falling due after more than one year		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
Trade and other receivables	<u>-</u>	<u>-</u>
Prepayments and accrued income	-	-
TOTAL TRADE AND OTHER RECEIVABLES	<u><u>58,297</u></u>	<u><u>92,844</u></u>
TOTAL OTHER CURRENT ASSETS	<u><u>39,934</u></u>	<u><u>46,676</u></u>
TOTAL TRADE AND OTHER RECEIVABLES, INTANGIBLE CURRENT ASSETS AND OTHER CURRENT ASSETS	<u><u>98,231</u></u>	<u><u>139,520</u></u>

The balances are net of a provision for bad debts of £Nil (2024-25: £Nil).

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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

	2026 £	2025 £
Amounts falling due within one year		
Other taxation and social security	198,050	305,623
VAT payable	-	-
Bank overdraft	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	18,610
Trade revenue payables	13,218	14,939
Payroll payables	535	-
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	51	36,566
Other payables	12,102	-
Accruals	183,506	271,632
Accruals– relating to property, plant and equipment	4,936	-
Accruals – relating to intangibles	8,260	-
Deferred income	-	-
Trade and other payables	420,658	647,370
Current part of lease liabilities	17,507	6,143
Current part of long-term loans	-	-
Current part of imputed finance lease element of PFI and other service concession arrangements contracts	-	-
Other current liabilities	17,507	6,143
Total payables falling due within one year	438,165	653,513
Amounts falling due after more than one year		
Leases	64,816	-
Trade and other payables	-	-
Other Payables, Accruals and deferred income	-	-
Long term loans	-	-
Total non-current other payables	64,816	-
TOTAL TRADE AND OTHER PAYABLES AND OTHER CURRENT LIABILITIES	502,981	653,513

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	Other £	2026 £	2025 £
Balance at 1 April	-	-	-	35,498	35,498	42,058
Provided in year	-	-	-	-	-	-
(Provisions not required written back)	-	-	-	-	-	(6,560)
(Provisions utilised in the year)	-	-	-	-	-	-
Borrowing costs (unwinding of discount)	-	-	-	-	-	-
At 31 March	-	-	-	35,498	35,498	35,498

Amounts included in other relate to a provision has been made for the potential liability surrounding senior executive pay award £35,498 (2024-25: £35,498) 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 2026

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES continued

Comprehensive Net Expenditure Account Charges	2026	2025
	£	£
Arising during the year	-	-
Reversed unused	-	(6,560)
Cost of borrowing (unwinding of discount)	-	-
Total charge within Operating costs	-	(6,560)

Analysis of expected timing of discounted flows as at 31 March 2026

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical Negligence £	Other £	2026 £	2025 £
Not later than one year	-	-	-	35,498	35,498	35,498
Later than one year and not later than five years	-	-	-	-	-	-
Later than five years	-	-	-	-	-	-
At 31 March 2026	-	-	-	35,498	35,498	35,498

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 16 CAPITAL COMMITMENTS

The CCGANI had no capital commitments at either 31 March 2026 or 31 March 2025.

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.

	Land and Buildings	Total
	£	£
Cost or valuation		
At 1 April 2025	309,790	309,790
Additions	93,536	93,536
Impairments	-	-
Transfers	-	-
Reclassifications	-	-
Revaluations (cost)	-	-
Derecognition	-	-
Remeasurement	-	-
At 31 March 2026	403,326	403,326
Depreciation expense		
At 1 April 2025	156,792	156,792
Recognition	-	-
Charged in year	68,373	68,373
Transfers	-	-
Reclassifications	-	-
Revaluations (cost)	-	-
Derecognition	-	-
At 31 March 2026	225,165	225,165
Carrying amount at 31 March 2026	178,161	178,161
Interest charged on IFRS 16 leases	2,794	2,794

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 IFRS 16, 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 2025-26 (2024-25 £nil), therefore James House has been excluded from the below amounts.

Maturity analysis

	31 March 2026	31 March 2025
	£	£
Buildings		
Not later than one year	21,000	6,150
Later than one year and not later than five years	70,000	-
Later than five years	-	-
	<u>91,000</u>	<u>6,150</u>
Less interest element	<u>(8,677)</u>	<u>(7)</u>
Present value of obligations	<u>82,323</u>	<u>6,143</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	82,323	6,143
Current portion	17,507	6,143
Non-current portion	64,816	-

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

NOTE 17 COMMITMENTS UNDER LEASES continued

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

	31 March 2026	31 March 2025
	£	£
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 2026	31 March 2025
	£	Restated £
Total cash outflow for lease	20,150	18,450

The 2024/25 figure was restated from £6,150, as it should have been £18,450. £6,150 was the current value of the lease at 31 March 2025, whereas it should have been the total cash outflow for the lease.

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 2026 or 31 March 2025.

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 2026 or 31 March 2025.

NOTE 19 OTHER FINANCIAL COMMITMENTS

The CCGANI did not have any other financial commitments at 31 March 2026 or 31 March 2025.

NOTE 20 CONTINGENT LIABILITIES

The CCGANI did not have any quantifiable contingent liabilities at 31 March 2026 or 31 March 2025.

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 which is a related party by virtue of being an arm's length body with the Department of Health.

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

NOTE 22 THIRD PARTY ASSETS

The CCGANI held no assets at either 31 March 2026 or 31 March 2025 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 2025-26, 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 2026

The Revenue Resource Limit for CCGANI is calculated as follows:

	2025-26 £	2024-25 £
Revenue Resource Limit (RRL)		
RRL Allocated From:		
DoH (SPPG)	-	-
DoH (Other)	5,453,697	5,070,166
PHA	-	-
Other	-	-
Total	5,453,697	5,070,166
Less RRL Issued To:		
RRL Issued	-	-
RRL to be Accounted For	5,453,697	5,070,166
Revenue Resource Limit Expenditure		
Net Expenditure per SoCNE	5,578,710	5,186,743
Adjustments		
Capital Grants	-	-
Research and Development under ESA10		
Depreciation/Amortisation	(103,651)	(103,487)
Impairments		
Notional Charges	(34,250)	(33,400)
Movements in Provisions	-	6,560
PPE Stock Adjustment		
PFI and other service concession arrangements/IFRIC		
Profit/(loss) on disposal of fixed asset		
Other (Specify)		
Total Adjustments	(137,901)	(130,327)
Net Expenditure Funded from RRL	5,440,809	5,056,416
Surplus/(Deficit) against RRL	12,888	13,750
Break Even cumulative position (opening)	121,101	107,351
Break Even cumulative position (closing)	133,989	121,101

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 £12,888 (2024-25; £13,750).

	2025-26 %	2024-25 %
Surplus / (Deficit) as a Percentage of RRL	0.24	0.27
Break Even cumulative position as % of RRL	2.46	2.39

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:

	2025-26 £	2024-25 £
Gross capital expenditure by the CCGANI (Capital grant receipt)	106,732 -	18,610 -
Net capital expenditure	106,732	18,610
Capital Resource Limit (CRL) allocated from Department of Health (DoH)	106,732	18,610
Adjustment for research and development under ESA10	-	-
Total CRL	106,732	18,610
Overspend/(Underspend) against CRL	-	-

CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

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 8th July 2026



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