



Youth Justice
Agency

ANNUAL REPORT AND ACCOUNTS 2015 - 2016

making communities safer
by helping children to stop offending



Youth Justice
Agency

**ANNUAL REPORT
AND ACCOUNTS**
2015 - 2016

For the year ended 31 March 2016

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Section 11(3)(c) of the Government Resource
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by the Department of Justice*

on

1 July 2016



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Performance Report Overview

Foreword by Chief Executive

I am pleased to present the Youth Justice Agency's Annual Report and Accounts for 2015-16.

As with all public bodies the prevailing financial climate challenged our Agency to uphold the high standards of delivery, for which we are immensely proud.

It forced us to look at how we plan our work with less available resources and do so ensuring that the best interests of children remain central to our thinking.



Ahead of this financial year, the Agency's nine performance targets for 2015-16 were incorporated within the overarching Reducing Offending Directorate Business Plan for 2015-16. Encouragingly, we have fully delivered on six of the nine targets, and partially delivered on two with a continued rolling focus on the one outstanding target, namely the reduction in our sick absence figures.

We also completed a wide-ranging Scoping Study of existing legislative, strategic and structural architecture of the youth justice system, undertaken in partnership with our criminal justice family and other key statutory partners, and in consultation with young people, voluntary and community stakeholders. At the heart of this Scoping Study is a real desire to develop proposals which would ensure that the complex needs of children coming into contact with the justice system were being properly met.

A second report on progress on implementation of the Youth Justice Review 2011, published by the Criminal Justice Inspection Northern Ireland (CJINI) in December 2015, cited that the primary achievement of the Youth Justice Review was that fewer young people were entering the criminal justice system in Northern Ireland. I have no doubt that the full implementation of the Youth Engagement inter-agency initiative has positively contributed to this. CJINI recognised that a number of recommendations would not be achieved in the lifetime of the current Assembly. However, the Chief Inspector reported that he considered that “the scoping study announced by the Minister of Justice in May presents a timely opportunity to re-focus attention on the key issues that will offer the greatest benefit for the youth justice system in the future.” Undoubtedly the involvement of key partners from other Departments demonstrates a joint commitment to the work needed which makes such progress possible.

CJINI also published its Report in May 2015 on its announced inspection of Woodlands Juvenile Justice Centre. The Report highlighted that children continue to receive high levels of care and support. Its strategic recommendations link directly to four of our 2015-16 performance targets, where progress continues to be made.

Turning to our staff who continue to be our most important resource. The challenges we faced as a result of the NICS Voluntary Exit Scheme (VES), together with the realignment and de-centralisation of shared services staff, forced us to look at how we are structured. I am pleased to report that due to some practical reconfigurations and, importantly, the willingness and support of staff, any potential detrimental impact on our frontline service provision has, in the main, been minimised despite the reduction in our workforce. This is particularly commendable given that it has been delivered against the backdrop of an ongoing Pay and Grading Review which aims to bring all of our Non General Service staff across onto NICS Terms and Conditions.

Finally I would like to acknowledge the ongoing commitment, co-operation and professionalism of Youth Justice Agency staff, which has undoubtedly helped minimise the impact that some of the more significant challenges this past year has presented. I also wish to note my thanks and well wishes to those colleagues who left the Agency during the course of 2015-16.

Statement of Purpose and Activities

History and Statutory Background

The Youth Justice Agency (the Agency) was established on 1 April 2003 as an Executive Agency within the Northern Ireland Office following the recommendations of the Criminal Justice Review. The Agency's policy framework is set by Ministers and the Agency is directly accountable to Ministers through its Chief Executive, for the delivery of services and the management of resources in accordance with this policy.

On 12 April 2010, justice functions in Northern Ireland were devolved to the Northern Ireland Assembly and the Department of Justice (DOJ) came into existence as a new Northern Ireland Department. From that date, the Agency became an Executive Agency of the Department of Justice.

We currently sit within the DOJ's Reducing Offending Directorate (ROD).

Aims and Objectives

The overall aim of the Agency ***is to make communities safer by helping children to stop offending***. The Agency is part of the wider criminal justice system and contributes, alongside other partners, to achieving the system's overall aims and objectives.

Statement of purpose

"Making communities safer by helping children to stop offending".

Our Values

In seeking to achieve our statement of purpose we will adhere to the following values in all that we do:

- we will deliver services to young people based on proportionality and individually assessed risks, needs and ability;
- we will work to change, challenge and support young people to be the best they can be;
- we will hold young people to account for their offending behaviour and, where possible, young people should make good the harm they have done;
- we will use research and evidence based practice to inform all our work;
- we will work in partnership with other agencies, departments, local communities and service providers;
- we respect everyone no matter how different they are; and
- everything we do will be underpinned by equality, openness, fairness, honesty and integrity.

Structure

The Agency provides a range of services both within the community and within custody and often delivered in partnership with others. The emphasis is on helping children to address their offending behaviour, diverting them from crime, assisting their integration into the community and also meeting the needs of the victims of crime.

The services delivered by the Agency are subject to inspection and review by the Criminal Justice Inspection (CJINI) and by the Department of Health (DoH) [formerly Department of Health, Social Services and Public Safety (DHSSPS)]. These services may also be subject to review by the Northern Ireland Commissioner for Children and Young People, the Northern Ireland Human Rights Commission and the Department of Education.

Our community-based services are delivered by our **Youth Justice Services** Directorate staff, overseen by the Director of Youth Justice Services. It comprises both practice and NICS General Service staff currently based in six Area Teams strategically located across Northern Ireland (five teams with effect from 1 April 2016).

Each Area Team is responsible for the delivery of a wide-range of front-line services, often jointly with or on behalf of other partner agencies. These include:

- facilitating and delivering Youth Conferences – both Court Ordered and Diversionary;
- supervising and supporting young people who are either subject to bail support conditions, Youth Conference Plans/Orders or a range of other Court Orders, such as Attendance Centre Orders, Community Responsibility Orders, Reparation Orders, and more recently Juvenile Justice Centre Orders;
- hosting and delivering Youth Engagement Clinics;
- service provision and attendance at all Youth Court sittings across Northern Ireland, including magistrates', Crown and High Courts as required; and
- delivering programmes and interventions with young people and their parents/carers to prevent re-offending.

Our **Custodial Services** staff are based in Woodlands Juvenile Justice Centre (JJC), located in Bangor. It is overseen by the Director of Custodial Services supported by a team of Social Workers, Youth Workers, Care Workers, Nurses, Teachers, Vocational Instructors, support staff and NICS General Service staff. Woodlands provides a safe, secure and stimulating environment for 10 to 17 year old boys and girls who have been remanded or sentenced to custody by the Courts in Northern Ireland. The Centre also accommodates for young people under PACE legislation. It can accommodate a maximum of 48 young people.

Woodlands has been designed as a centre of excellence within a secure environment, offering and providing a wide range of services and support, tailored to each young person's specific needs to support their reintegration to the community upon release and help prevent them re-offending.

A Case Management process integrates social care, education and medical interventions with tailored group and individual programmes to improve outcomes for young people. Families and carers are involved at all points in this process both within Woodlands and wider Agency, providing a range of support services.

Woodlands works actively with partner organisations to support young people while in custody and on release through effective information sharing, collaborative working and involvement in decision making.

Corporate Services Directorate based in YJA Headquarters – incorporates an amalgam of core administrative business services, and other administrative support functions on behalf of the Chief Executive, including Ministerial/Assembly business, communications, business performance, records management, information technology and estates management.

Financial management, research and statistics and personnel support is provided by designated staff from Departmental shared services.

Key risks and issues

The key risks and challenges for the Agency during the reporting year were linked to our ability to work within a reduced financial budget and also reduced staffing levels resulting from the NICS wide Voluntary Exit Scheme (VES), staff sickness and limited backfill.

i – Financial pressures impact on and compromise the level of service delivery

Action taken to mitigate risk:

- savings Plan prepared for 2015-16 year in light of 12% efficiency cuts;
- re-prioritisation of business objectives completed by Senior Management;
- monthly financial reporting to Agency Board;
- a review of the regime in Woodlands JJC was completed in order to deliver the savings plan, with the new regime effective from 1 July 2015; and
- JJC maintained reduced overtime spend during 2015-16 year.

ii – Failure to adequately manage future change proposals affecting the Youth Justice Agency, including workforce planning in light of VES

Action taken to mitigate risk:

- series of workforce planning meetings held by Senior Management;
- review of workload and realignment of staffing resources across the organisation;
- business cases for the backfilling of key posts completed; and
- review of financial impact and budget implications in light of further funding reductions in 2016-17 year.

iii – Failure to deliver required level of service due to unacceptable levels of sickness absence

Action taken to mitigate risk:

- robust application of Managing Attendance Policy (MAP);
- completion of follow up Internal Audit on Attendance Management completed;
- “Futures” engaged to provide physiotherapy and psychology therapies to staff as necessary;
- all long term sickness absence/inefficiency cases are referred to ROD Establishment Officer;
- partnership working with colleagues in NIPS through attendance at sick summit and improved working practices and consistency in approach with colleagues in NIPS;
- monthly reporting on sickness to Directors and Board;
- reinforced message to staff highlighting the sustainability and impact of sickness absence across the organisation; and
- contingency plans in place in JJC to ensure safe staffing levels are maintained.

Performance Summary And Forward Look

Performance Summary

The Agency's strategic aims are aligned to the three thematic priorities set by the Minister for the Department of Justice, as follows:

- safer, shared communities;
- faster, fairer justice; and
- rehabilitating offenders.

The Agency's nine performance targets for 2015-16 were incorporated in the Reducing Offending Directorate Business Plan, under the following three key delivery areas (KDA) which are aligned to the Departmental thematic priorities outlined above:

- safe, secure and decent custody;
- reduce the risk of re-offending; and
- reform and modernise to create a more effective and efficient service.

Performance Targets

Performance within each key delivery area is summarised as follows:

		Fully Met	Partially Met	Not Met	Total
KDA 1	Safe, secure and decent custody	1	1	0	2
KDA 2	Reduce the risk of re-offending	2	0	0	2
KDA 3	Reform and modernise to create a more effective and efficient service	3	1	1	5
Total		6	2	1	9

Forward look

The Agency is an integral part of the criminal justice system Northern Ireland, providing critical front-line services in a demand-led and ever evolving environment.

The implementation of a wide-ranging and welcomed programme of reform flowing from the Scoping Study on the youth justice system undertaken by the Agency in partnership with our Departmental, criminal justice and other statutory partners will commence. This will require legislative, strategic and structural changes.

Rolling forward from 2015-16, following an announcement made by the Minister of Justice and Minister for Education, responsibility for education provision in Woodlands Juvenile Justice Centre formally transferred to the Education Authority in May 2016 creating an Education Authority operated EOTAS (Education Other Than At School) setting. A comprehensive review of healthcare needs and corporate governance arrangements was conducted by a Senior Nursing Manager on six-month secondment to Woodlands Juvenile Justice Centre. Based on the agreed findings and recommendations – we will proceed to implement the necessary changes and measures needed to ensure provision of the best healthcare facilities for children in custody.

Going forward, following completion of staff departures under the VES, which concludes in June 2016, and other relevant changes and budget constraints, the Agency will continue to keep both business remits and staffing levels and grades under review to ensure all business areas are adequately and appropriately structured and resourced.

Performance Analysis

Key Delivery Area 1: Safe, secure and decent custody

Objective: To reduce the number of young people in custody by further developing specialist services for young people who offend

Performance Target	Outcome
<p>ROD 1: Review the regime in Woodlands JJC to ensure it meets the needs of a changing population</p>	<p>Target Met An enhanced regime has been developed, based upon a core-day principle, which will provide learning and development opportunities, vocational and work experience, and challenge criminogenic behaviours as well as provide recreation and enrichment over a six day week.</p> <p>The core curriculum has been reviewed against the requirements of EOTAS provision (in anticipation of the transfer of responsibility for education provision to the Education Authority) and this will be supported by behavioural change interventions delivered by experiences residential staff and community based organisations.</p>
<p>ROD 2: All young people remanded to Woodlands JJC to have a bail assessment started within two working days and completed within five working days</p>	<p>Target Partially Met Provisional outturn information has still to be validated following in-year operational delivery changes resulting from staff departures under the NICS Voluntary Exit Scheme. However as at least one case has failed to meet the criteria set, then this target is deemed to be only partially met.</p>

Key Delivery Area 2: Reduce the risk of re-offending

Objective: To reduce the number of first time entrants to the youth justice system by further developing diversionary services in the community

Performance Target	Outcome
<p>ROD 3: 45% of youth conferences to have a direct victim*, or an individual representing the victim, in attendance where a victim has clearly been identified</p>	<p>Target Met From April 2015 to March 2016, 47.2% of youth conferences had a direct victim or individual representing the victim in attendance where a victim had clearly been identified (339 out of 718).</p>
<p>ROD 4: Contribute to a reduction of any unnecessary use of custody by maximising the community and restorative options that are available by March 2016</p>	<p>Target Met We continue to deliver a range of community based orders and plans (all based on restorative principles) in order to minimise unnecessary use of custody.</p> <p>The Scoping Study looking at children in the justice system also focuses on the overuse of Woodlands.</p>

*a direct victim is defined as someone who has been harmed financially, physically or psychologically

Key Delivery Area 3: Reform and modernise to create a more effective and efficient service

Objective: To use resources effectively to continuously improve service delivery

Performance Target	Outcome
ROD 5: Identified savings will be made (£2.27m in YJA) – these are detailed in the 2015-16 Savings Delivery Plan (SDP)	<p>Target Met</p> <p>The Agency achieved the level of savings set out in our SDP for 2015-16, with further savings emerging as a result of the Voluntary Exit Scheme.</p>
ROD 6: Average annual sick days are not more than 9.2 days per employee	<p>Target Not Met</p> <p>The provisional year-end outturn figure for sickness absence as at 31 March 2016 is 15.15 days per FTE (Full Time Equivalent) against a business plan target of 9.2 days. Whilst we did not meet this target, the annual figure has reduced from last year, (16.4 days per FTE).</p> <p>This will continue to be a high priority area into the new reporting year.</p>
ROD 7: Completion of a scoping exercise on the Children’s Legislative Framework and present findings to the Justice Minister by February 2016	<p>Target Met</p> <p>Phase 1 has concluded. An Oral Statement was made to the Northern Ireland Assembly by the Minister of Justice on 14 March 2016. It is anticipated that Phase 2 implementation will commence under four key work strands in 2016-17 Business Year.</p>

<p>ROD 8: Explore options for alternative mechanisms to deliver the best education for children by 31 December 2015</p>	<p>Target Met Work in this area is well progressed. Agreement reached between the Minister of Justice and Minister for Education, followed by a joint announcement in January 2016 that the overall responsibility for education provision in the JJC would formally transfer to the Education Authority by May 2016.</p>
<p>ROD 9: Explore options for alternative mechanisms to deliver the best healthcare for children by 31 December 2015</p>	<p>Target Partially Met Senior Nurse Manager seconded from Belfast Trust and has commenced her review of nurse-practice staffing needs and operational procedures such as dispensing and out-of-hours procedures. Work ongoing to establish links with a mainstream Health Trusts to provide corporate governance over Woodlands.</p>

Financial Review

Net Expenditure

The net expenditure of the Agency for 2015-16 is compared to the previous two financial years in the table below:

	2015-16 £000	2014-15 £000	2013-14 £000
Total operating income	(77)	(147)	(59)
Staff costs*	23,282	15,307	13,845
Purchase of goods and services	3,754	4,056	4,832
Depreciation and impairment charges	153	(631)	(719)
Provision expense	191	319	604
Total operating expenditure	27,380	19,051	18,562
Net operating expenditure	27,303	18,904	18,503
Finance expense	-	(4)	5
Net expenditure for the year	27,303	18,900	18,508

*The £7.975m increase in staff costs from 2014-15 to 2015-16 is due to:

	£000
Reduction in salaries and wages	(1,327)
Payments under the NICS Voluntary Exit Scheme (VES)	2,510
Additional NILGOSC pension provision – estimated bulk transfer shortfall	6,792
Net increase in staff costs	7,975

Non-Current Assets

Non-Current Asset expenditure movements are detailed in the notes to the financial statements. Capital expenditure in 2015-16 totalled £0.095m (2014-15: £0.114m).

Financial position

The total net assets of the Agency at 31 March 2016 were £8.470m (2014-15: £6.976m).

Cash flow

As detailed in the notes to the Accounts, the Agency's Net Assembly draw down in 2015-16 was £23.275m (2014-15: £18.152m) and the net increase in Cash and cash equivalents in the year was £0.215m (2014-15: decrease £0.152m).

Financial risk

For 2015-16, the Agency relied primarily on the Department of Justice for funding and the risk to this funding is low.

The Agency accounts for all transactions in sterling and has no borrowings. As such, the Agency is not exposed to any exchange rate or liquidity risk.

Audit

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. The C&AG is head of the Northern Ireland Audit Office (NIAO) and reports his findings to the Assembly. The C&AG and his staff are wholly independent of the Agency.

The notional audit fee for the work performed by the staff of the Comptroller and Auditor General during the reporting period was £14,500 (2014-15: £16,500).

The C&AG may also undertake other statutory activities that are not related to the audit of the body's Financial Statements such as Value for Money reports. No such activity took place during 2015-16 or 2014-15.

Payment of Suppliers

The Agency's policy is to pay bills from all suppliers within 10 working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier. During the financial year, the Agency achieved an average of 91.9% (2014-15: 89.5%) of invoices paid to suppliers within 10 working days following receipt of a properly rendered invoice. The Agency achieved an average of 97.2% (2014-15: 96.5%) of invoices paid to suppliers within 30 calendar days following receipt of a properly rendered invoice.

Environmental Matters

The Agency is committed to help minimise its environmental impact. Recycling of paper, plastic, cardboard is encouraged to help reduce the amount of waste disposed to landfill.

Health and Safety

The Youth Justice Agency is committed to providing an environment, that is, as far as possible, safe and free from risk to health for staff, young people and visitors. The Agency accepts the responsibilities as outlined within the scope of the Health and Safety at Work (Northern Ireland) Order 1978 and does all it can to ensure the full commitment at all levels of management and the cooperation of all members of staff in order to meet its obligations under this legislation.

Estates Review

The Agency's Estate requirements are reviewed monthly by the Estates, IT and Procurement Committee. During the year the Agency further rationalised its Estate in line with our Estates Strategy for 2015-16, further reducing the number of satellite offices within the Youth Justice Services Directorate. In addition, 2015-16 saw closer co-operation with other criminal justice organisations with hotdesks established for Agency staff in PBNI offices in Portadown and Newry, and PBNI occupying part of the YJA office in Downpatrick and a floor in the YJA headquarters in Waring Street, Belfast.

Freedom of Information

The Freedom of Information Act 2000 provides a general right of access to information held by public authorities in the UK subject to certain exemptions. It is intended to promote a culture of openness and accountability amongst public sector bodies, and therefore facilitate better public understanding as to how public authorities carry out their duties, why they make the decisions they do, and how they spend public money. The Agency displays, on its website, the processes by which information requests can be made.

During 2015-16 the Agency received 25 requests for information under the Freedom of Information Act and 13 requests for personal information under the Data Protection Act 1998. In all cases, responses were provided within the statutory time limits.

Performance Report



DECLAN MCGEOWN

Chief Executive and Accounting Officer

23 June 2016

Accountability Report

Corporate Governance Report

Directors' Report

Management Board

The Youth Justice Agency is headed by a Chief Executive who is supported by a Management Board. The current Chief Executive is Declan McGeown. The Agency's Management Board is responsible for the strategic and business management of the Agency's operations. Details of the salary and benefits of the Management Board members are disclosed in the Remuneration Report. The structure and members of the Management Board for the year ended 31 March 2016 are set out below. Directors were in post for the full financial year unless otherwise noted.

Post	Member
Chief Executive	Declan McGeown
Acting Director of Corporate Services	Jill Brown
Director of Custodial Services	Philip Tooze (until 30 September 2015)
Acting Director of Custodial Services	Paul McStravick (from 1 October to 15 November 2015)
Director of Custodial Services	Brian Ingram (from 16 November 2015)
Director of Youth Justice Services	Mary Aughey
Head of Business Improvement	Orlaith McGibbon (until 31 May 2015)
Independent Board Member	Sarah Havlin
Independent Board Member	David Brown

Board Members' Interests

A Register of Interests is maintained by the Agency, in keeping with best practice, to record declarations of personal, or business interests which may conflict with responsibilities as a member of the Agency's Management Board. A copy of the Register is available on request. Details of transactions of the Agency with organisations in which Board Members hold an interest and which could potentially conflict with their management responsibilities are disclosed in Note 14 to the Accounts for Related Party Transactions.

Information assurance

The Agency has a responsibility to safeguard the information it holds, both in electronic and hard copy format, and has in place data security procedures which mirror those of the Department of Justice to minimise the risk of compromise of that information. Information assurance issues are reported quarterly to the Agency Management Board.

During the year the Agency reported two incidents regarding information security to the Department of Justice. Both incidents were regarded as minor and neither involved the breach of official information. In each case, Departmental Security was content with the actions taken and for the Agency to manage the incidents internally.

Safeguarding and Child Protection

The Agency is committed to the protection of children and young people from abuse and seeks to achieve this by operating safe, secure and caring environments that address their needs, whilst reducing risk to and from others. All children, young people, staff, parents and representatives of other organisations who use, or have contact with, Agency services are encouraged to be alert to and report any concerns about abuse. All concerns, whether past or present, will be responded to in keeping with these principles and procedures.

The Agency's Chief Executive is a member of the **Safeguarding Board Northern Ireland** (SBNI), and Assistant Directors represent the Agency on all Local Safeguarding Panels and a range of SBNI Committees and Sub Groups. As member of SBNI, the Agency is guided by and has a statutory obligation under the Safeguarding Board Act (Northern Ireland) 2011, to have due regard for the safety and welfare of children in the exercise of its functions. The Agency is committed to this and revised Safeguarding Guidance and Procedures came into effect on June 2015. Staff are fully trained in these procedures.

During 2015-16 a total of 46 child protection allegations/referrals were received by the Agency. All but two of these related to occurrences outside the jurisdiction of the Agency (i.e. incidents that occurred before the young person came into contact with the Agency) and were as a result of disclosure by children to members of staff, disclosure by family or other representatives of the child, and arising through assessment processes. The remaining two cases within our jurisdiction occurred within Woodlands Juvenile Justice Centre although they did not directly involve members of staff.

29 of these 46 disclosures were reported by staff in Woodlands Juvenile Justice Centre and the remaining 17 by staff working in our community teams. The referrals made were for a variety of reasons, but a significant proportion related to alleged community/paramilitary threat and general concern for the young person's welfare. The Safeguarding Procedures were followed in each case and referrals were made to the appropriate authorities.

Complaints

The Agency has an easy to understand and responsive complaints procedure which encourages anyone who feels they have been treated unfairly or inappropriately by the Agency to speak out so that concerns can be addressed.

The aim is to resolve complaints to the satisfaction of the complainant at the earliest possible stage of the Agency's four-step complaints process which is monitored in accordance with the Agency's Complaints Charter.

An independent aspect to the Agency's complaints process is delivered through an Independent Complaints Reviewer (ICR) who has open access to the Agency through regular visits and who produces an annual overview report, the 2015-16 report is contained below. This will include evidence that lessons learned from complaints will be used to improve and influence the development and refinement of Agency services.

During 2015-16 a total of five complaints were received by the Agency. One was resolved at Step 1 of the process; two at Step 2; and a further two were ongoing at Step 2 at year end.

Full details of the Agency's complaints procedures can be found on the Departmental website at: www.justice-ni.gov.uk.

Report by Independent Complaints Reviewer

An independent aspect to the Agency's complaints process is delivered through an Independent Complaints Reviewer (ICR).

The annual report of the ICR for 2015-16 is as follows:

Independent Complaint Reviewers Annual Report 2015-16

Jodi Berg OBE and Elizabeth Derrington are the Independent Complaints Reviewers (ICR) for the Youth Justice Agency and other organisations. Both have backgrounds as solicitors and mediators and are experts in the field of complaint investigation and settlement. The ICR leaflet *Seeking a Fair Resolution* is available on our website at www.icrev.org.uk or from the Youth Justice Agency.

The Role of the ICR

The ICR service is free to people unhappy with the answers they have received to their complaints from the Youth Justice Agency. The Agency has a 4 stage complaints procedure - step 1 "talk to a member of staff"; step 2 "complain to a senior manager"; step 3 referral to a Director and step 4 referral to the ICR office. If the Agency cannot settle a complaint itself, people can turn to the ICR for an independent and impartial consideration of whether or not the Agency has behaved appropriately in how it dealt with things. If a complaint is justified, we can recommend that the Agency apologise or make improvements to its service. People who are not happy with an ICR decision have the right to refer their concerns to the Northern Ireland Ombudsman. More information about the Ombudsman can be found at: www.ni-ombudsman.org.uk. We also monitor the operation of the Agency's internal complaint process.

Introduction by Jodi Berg OBE

I am pleased to present our annual report. Overall, we are satisfied that the Agency has dealt with complaints well during the year. This opinion was supported during the year by the Internal Audit Review of Youth Justice Agency complaints undertaken by the Department of Justice, which gave the Agency a rating of 'substantial', meaning that it found a robust system of governance, risk management and control which should ensure that objectives are fully achieved. We congratulate the Agency on this achievement.

During my visit to the Agency in April 2016, I was able to visit a community office at Banbridge and the Woodlands JJC. As always, I was impressed by the commitment of staff to the young people and families they serve and to the community as a whole. Young people at Woodlands have regular access to a representative from the organisation 'Voice of Young People in Care', who also helps to organise the internal Youth Forum, enabling their concerns to be raised in an informal and non-contentious setting. I welcome this, given that raising a complaint formally can be a daunting prospect for a young person.

My meeting with the Chief Executive was positive and constructive and underlined that Agency's support for quality complaints handling and customer service as it strives to achieve greater multi-disciplinary and cross-Agency care for the vulnerable young people entering the youth justice system. More emphasis is being placed on early intervention and this appears to be showing benefits in terms of reducing numbers of young people within the system.

Against this backdrop, very few formal complaints are made against the Agency, so it is difficult to ascribe any trends or themes to the kinds of problems that do arise, which tend to reflect one off situations and problems. However, our role enables us to consider how both formal and informal complaints and concerns are dealt with by the Agency, allowing lessons to be learned where necessary. This report highlights some of the areas in which the Agency can make improvements in the coming year.

The reporting year

During the year, the Agency recorded only five formal complaints. Of these three were resolved by the Agency to everyone's satisfaction, and two remained outstanding at the end of the year. This very small number of complaints demonstrates that most people are satisfied with the service given by the Agency, and this is also reflected within its customer satisfaction statistics. No complaints were referred to the ICR Office.

Complaints made included one from a parent who was concerned that staff had disclosed their child's conviction to a third party. This was resolved by an explanation that disclosure was a requirement of the application for a training course the young person was hoping to do. In another a young person at the Woodlands Juvenile Justice Centre wanted to keep a TV in his room, which was settled by giving an explanation of why this was not possible at that time. A more serious complaint at Woodlands about an alleged threat of harm made to a young person by another resident was settled when staff took early action to place them in separate accommodation in order to protect both residents. Two complaints remained outstanding at year end, one from a solicitor regarding communication with

them about the date of a youth conference and the other involved an allegation of injury to a young person which is currently subject to Police investigation and so on hold until the outcome is known. We will follow these complaints up during the coming year to monitor how the Agency identifies whether there are any lessons that can be learned.

We are pleased to note that in line with recommendations made in earlier ICR reports, the Agency reviewed and updated its complaint policy and new information leaflets have been issued to reflect the changes made. We also note the Internal Audit Review recommendation that staff should receive up to date training on complaint handling.

We support the Review recommendation for staff training which is particularly important in the coming year given the updating of the complaints policy to underpin the need to capture qualitative information from complaints and concerns that are raised and to ensure that the Board is aware of them.

In our last annual report I noted that issues within informal concerns raised by young people are not fed through to the Management Board, and the regular report to the Board concentrates on matters that are dealt with through the formal complaints procedure. This does not afford the Board a realistic picture of either the frequency of young people's concerns about Agency services, or the types of issues they raise.

Recommendation

I recommend that a regular report of Youth Forum issues of concern to young people should be provided to the Complaints Officer, together with a brief report of the content of informal concerns raised with the Woodlands staff team. I further recommend that a summary of such issues raised with community teams should be submitted to the Complaints Officer. I do not expect these reports to record each and every matter raised, however I would hope that an appreciation of the regularity of concerns and types of issues is included, highlighting any particular matter that had potential to be raised as a serious formal complaint if not resolved. Once collated, an analysis of this information should be added to quarterly Board reports. This will allow the Board the opportunity to identify trends and learning points. It will also enable the Board to recognise more fully the excellent role that Agency staff play in resolving such issues informally.

More positively, I was reassured to note that in line with a previous recommendation, time in local team meetings is given to sharing issues of concern raised by young people and their families and that both staff and managers are keen to use this discussion to identify where improvements or changes can be made.

I recognise that the Youth Justice Agency continues to be a leader in its commitment to the quality of complaint handling and I commend it for this. Finally, I record our thanks to the Agency Board and the Complaints Officer for their support for the ICR role. I look forward to working with the Agency in the coming year.

Contact the ICR team

We treat everyone with courtesy, fairness and sensitivity, understanding how difficult it can be to complain about people in positions of authority. We work to high standards recommended by the Ombudsman Association. We respect the privacy of complainants and do not publish information about them or their case, or discuss individual complaints with anyone else. We are able to see all of the Agency's files and information in order to investigate a complaint but have no authority to release any of this information to anyone else, including the person making the complaint. Requests for data or information must be made direct to the Agency.

Contact us at:

e-mail: enquiries@icrev.org.uk

telephone: 020 7930 0749

website: www.icrev.org.uk

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act (Northern Ireland) 2001, the Department of Finance (DoF) [formerly Department of Finance and Personnel (DFP)] has directed the Youth Justice Agency to prepare for each financial year a statement of accounts in a form and on the basis set out in the accounts direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Agency and of its income and expenditure, statement of changes in taxpayers' equity 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 and in particular to:

- observe the accounts direction issued by DoF, including the 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 the Government Financial Reporting Manual have been followed and disclose and explain any material departures in the accounts; and
- prepare the accounts on the going concern basis.

The Accounting Officer of the Department of Justice has designated the Chief Executive of the Youth Justice Agency as the Accounting Officer for the Agency. The responsibilities of an Agency Accounting Officer, include responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable and for the keeping of proper records and for safeguarding the Agency's assets are set out in the Accounting Officer's Memorandum in Managing Public Money Northern Ireland issued by DoF. The Chief Executive is responsible for the maintenance and integrity of the information on the Agency's website.

The Accounting Officer is required to confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and that he takes personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

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

Governance Statement

1. Scope of Responsibility

The Youth Justice Agency is an Executive Agency of the Department of Justice (DOJ) and operates within the context of the Department's overall vision and strategic objectives. The principal aim of the Agency is to make the community safer by helping children to stop offending. In seeking to achieve this the Agency delivers a range of services, often in partnership with others, to help children and young people address their offending behaviour, divert them from crime, assist their integration into the community, and to meet the needs of victims of crime.

These services are aligned to the following three Ministerial priorities within the DOJ, which, in turn, link directly with commitments made within the Northern Ireland Programme for Government (PfG):

- safer, shared communities;
- faster, fairer justice; and
- rehabilitating offenders.

As the designated Accounting Officer for the Agency, I have responsibility for maintaining a sound system of internal control that supports the achievement of Agency's policies, aims and objectives, whilst safeguarding public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI). I am accountable for the effective, efficient and economic use of resources provided to the Agency; for the regularity and propriety of its expenditure; and for ensuring that the requirements of Managing Public Money are met.

The Agency presently sits within the DOJ's Reducing Offending Directorate which fulfils the sponsor role for both the Northern Ireland Prison Service (NIPS) and the Agency. The Directorate provides end to end support to individuals to help reduce their risk of offending and brings together custodial services across Northern Ireland.

A Framework Document is in place – this was last reviewed in 2012 by the Department and the Agency in accordance with DoF guidance on Framework Documents. A further review is planned in the coming months in light of developments in recent years. The Framework Document defines the responsibilities of, and the relationship between, the Agency, DOJ, Ministers and the Northern Ireland Assembly and outlines the Agency's financial structure, personnel management arrangements and relationship with other agencies.

Our Sponsor Directorate also approves the Agency's Corporate and Business Plan and regularly reviews the Agency's progress in achieving its objectives and key performance targets through quarterly review meetings. The Agency's performance targets for 2015-16 were incorporated into the Directorate's three key delivery areas – all of which are intrinsically linked to the Department's four priority areas as outlined above.

The Agency's key strategic objectives are:

- to reduce offending by young people by challenging their behaviour and to build community confidence in the services we deliver;
- to promote a faster, fairer system of youth justice by delivering our statutory responsibilities within agreed timescales and by meeting the needs of young people, families and victims;
- to develop, deliver and continuously evaluate our services to support the delivery of youth justice within communities and custody;
- to develop a multi-skilled workforce which is flexible and capable of delivering a high quality service; and
- to use resources effectively, deliver best value and operate best practice in corporate governance.

2. Purpose of the Governance Framework

Managing Public Money Northern Ireland (MPMNI) summarises the purpose of the Governance Statement as being to record the stewardship of the organisation to supplement the accounts, providing a sense of how successfully it has coped with the challenge it faces. The Agency's governance framework consists of the Board operating framework, the risk management framework, financial management systems and supporting policies and procedures. The governance framework delivers the systems and processes as well as the culture and values by which the Agency is directed and managed. It sets out how the Agency monitors the achievement of its strategic objectives and considers whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The Agency's Governance Framework is set out in the next section of this Governance Statement.

There is also a risk management system in place which is designed to identify the Agency's risk appetite and prioritise the risks to the achievement of Agency's policies, aims and objectives, to evaluate the likelihood of those risks being realised, their potential impact and to manage them effectively. The system of internal control has been in place in the Agency throughout the year ended 31 March 2016 and up to the date of approval of the accounts.

3. Governance Framework

The Agency's governance framework is overseen by the Management Board which provides collective strategic and operational leadership. The Agency's governance framework complies with the Corporate Governance Code and is based on:

- a clear organisational structure with accountability structures;
- an effective business planning process including monitoring and evaluation of progress against targets;
- strong financial management controls including delegated authority limits;
- early implementation of guidance to relevant budget holders and monthly financial reporting analysis;
- proper procurement controls and adherence to DoF guidance;
- thorough appraisal of projects, with business cases being prepared for expenditure and approved within delegations; and
- progress against performance targets and development objectives are monitored throughout the business year and a full assessment published in the Agency's Annual Report and Accounts.

I am supported by the Management Board which focuses primarily on operational policy, planning and priority setting and the monitoring of business performance. The three Directors have specific areas of responsibility. The two Independent Board Members bring a good mix of previous knowledge and experience from a wide range of other organisations both public and private sector.

The Management Board saw changes in 2015-16 with former Director Custodial Services, Philip Tooze leaving under the VES on 30 September 2015, and assignment of a new Director Brian Ingram on 16 November 2015. Paul McStravick deputised as Director Custodial Services from 1 October to 15 November 2015. Orlaith McGibbon, Head of Business Improvement left the Agency on 31 May 2015 – this position was not replaced. The Management Board meets each month and the meetings are chaired by me, the Chief Executive. The Management Board is also supported by the Agency Accountant and the Head of Communications who also attend the monthly meetings.

Attendance by members is shown below for the 10 meetings of the Agency Board during 2015-16:

Position	Member	Attendance
Chief Executive	Declan McGeown (Chair)	10/10
Acting Director of Corporate Services	Jill Brown	9/10
Director of Custodial Services	Philip Tooze (until 30 September 2015)	5/5
Acting Director of Custodial Services	Paul McStravick (from 1 October to 15 November 2015)	1/1
Director of Custodial Services	Brian Ingram (from 16 November 2015)	3/4
Director of Youth Justice Services	Mary Aughey	8/10
Head of Business Improvement	Orlaith McGibbon (until 31 May 2015)	1/2
Independent Board Member	Sarah Havlin	7/10
Independent Board Member	David Brown	10/10

The Management Board reviews its effectiveness and operating procedures every three years, unless an earlier review is considered necessary, in order to help enhance its performance and improve the organisation. The Terms of Reference were last reviewed in January 2015.

The Management Board is supported by a number of Committees working at an operational level within the organisation which gives the Board members assurance over the quality of the data being presented to them each month. The Committees are:

- Audit Committee; and
- Estates, IT and Procurement Committee.

Audit Committee

I am also supported by the Agency’s Audit Committee who meet quarterly with a membership of:

- the Agency’s two Independent Board Members (IBM); and
- a senior civil servant independent of the Agency from within the Northern Ireland Civil Service.

Attendance by members is shown below for the 4 meetings of the Audit and Risk Committee during 2015-16:

Position	Member	Attendance
Independent Board Member	Sarah Havlin (Chair)	4/4
Independent Board Member	David Brown	2/4
Independent Member	Jacqui Durkin	3/4

The following were generally in attendance at all Audit and Risk Committee meetings: Chief Executive, Agency Directors, Head of Information and Records Management, Head of Internal Audit, and representatives from the NI Audit Office (NIAO) and Financial Services Division (FSD).

The objectives of the Committee are to advise the Accounting Officer on:

- the Agency’s risk management process and preparation and updating of the risk management framework;
- the adequacy of arrangements for internal control and risk management including the preparation of the Governance Statement;
- the accounting policies;
- the review of the Annual Report and Accounts of the organisation prior to submission for audit;

- recommendations identified in the Report to those Charged with Governance;
- planned activity of internal audit and external audit;
- the results of internal and external audit activity including ensuring appropriate action has been taken;
- assurances relating to the corporate governance requirements for the organisation;
- anti-fraud policies, whistle blowing processes and arrangements for special investigations; and
- the Audit Committee also periodically reviews its own effectiveness and reports the results of that review to the Management Board.

Estates, IT and Procurement Committee

The Estates, IT and Procurement Committee meets once a month and is chaired by a Director, who is also a Board Member. The Committee operates under agreed terms of reference and meetings are recorded. The Committee provides a report to the Management Board quarterly.

The Committee is responsible for ensuring that the Agency's estate is commensurate with business needs and delivers value for money. It also oversees the IT strategies, policies and operational requirements within the Agency to ensure they are in line with business needs and the DOJ Estates Strategy.

The Committee is responsible for all issues of control, governance and associated assurances in relation to the procurement of goods and services across the Agency. The role of the Committee is:

- to ensure best practice in the procurement of goods and services in line with the public procurement policy and Central Procurement Directorate (CPD) guidance;
- to ensure the Agency procurement strategy supports the objectives set out in the Corporate Plan;
- to ensure transparency, equality of opportunity and consistency in all procurement practices;
- to work towards achieving value for money through competitive tender, collaborative opportunities within the wider DOJ family, to provide advice to Senior Managers on the most efficient, economic and effective process for the procurement of goods and services;
- to identify areas for efficiency and establish Agency wide contracts for generic services; and
- to ensure best practice in contract management.

4. Risk Management and Internal Control

The management of risk is controlled by the Youth Justice Agency's Management Board and Audit Committee. It is the responsibility of the Agency's Management Board to identify and control the risks faced by the Agency in order to minimise any potential losses. The Agency employs the following structured approach to the risk management process:

- The Chief Executive and Directors are responsible for risk management within their areas. During the year the Management Board revised the format of the risk register to reflect the changing business needs and associated risks. The Management Board reviews the Agency's risk appetite and the top risks on a quarterly basis as well as the Agency's compliance with best corporate governance. Each quarter the Audit Committee reviews the risks listed in the Agency's Top Risks Register together with the likelihood; impact; controls in place to mitigate the risks; and further action required. It also identifies emerging risks and the impact they may have on the Agency.
- The Chief Executive receives Dear Accounting Officer (DAO) letters and Public Accounts Committee (PAC) Reports from DOJ/DoF which provide specific advice on issues of accountability, regularity and propriety and annual accounting exercises. These reports are reviewed, shared with staff and acted upon as necessary.
- The Management Board promotes an anti-fraud culture, supported by Assistant Directors and their staff who are best placed to recognise the potential for fraud within the everyday operations of their teams. The Anti-Fraud Policy and Fraud Response Plan for the Agency has been issued to all managers and is accessible by staff through the Agency's intranet. The Agency also has a dedicated Fraud Officer who investigates any emerging fraud cases and advises the Chief Executive of outcomes.
- A Risk Management Policy for the Agency has been produced and ensures that the management of risk is embedded in policy making, planning and delivery of the Agency's aims and objectives. It includes a plan setting out the Agency's co-ordinated approach to risk management, what it involves and how it should be conducted.
- The 'DOJ Risk Management – A Practical Guide' has been used to provide clear approaches to risk management in the Agency. The Risk Management Policy of the Agency puts risk management at the forefront of improving its corporate governance. In this regard, corporate governance is managed and monitored at the Management Board and Audit Committee.

- Each key performance target for 2015-16 has been risk assessed. Each quarter the Management Board reviews progress against each target and objective and reassesses the risk of non-achievement. The quarterly performance report subsequently issued to our Sponsor Directorate and Minister also contains the risk assessment against targets and objectives.
- The Agency has a process of delegation embedded within the Agency to ensure expenditure is being approved at the appropriate level.
- Stewardship Statements are completed at Directorate level at half and full year intervals. The purpose of these Stewardship Statements is to improve management and control by identifying management's specific responsibilities and seeking written assurances that these have been exercised with due care and attention.

As the Agency's Accounting Officer, I am required to provide assurance to the DOJ's Accounting Officer on the standard of internal control within the Agency. In this regard, a Sponsored Body Stewardship Statement is returned to DOJ at half year and full year intervals.

Both the internal Stewardship Statements and the DOJ Stewardship Statements inform the content of this Governance Statement.

Another key element of the Agency's risk and control framework is a professionally led Departmental Internal Audit function that works to Government Internal Audit Standards. It reviews the overall arrangements for managing risk, provides assurance, and reports any matters of concern to the Audit Committee. Assurance is also obtained from the external auditors who present their report to the Audit Committee following the statutory audit of the Agency's Annual Report and Accounts.

There are a number of other sources from which I draw assurance on the system of internal control. These include the work of the following independent bodies:

- Criminal Justice Inspection Northern Ireland (CJINI);
- NI Children's Commissioner (NICCY);
- NI Human Rights Commission (NIHRC);
- Department of Health (DoH) [formerly Department of Health, Social Services and Public Safety (DHSSPS)];
- Independent Complaints Reviewer (ICR);
- Start 360 (Independent Representation Scheme); and
- Health and Safety Executive NI (HSENI).

There were no significant control weaknesses identified from reviews carried out by these independent bodies in 2015-16.

Information Assurance

The Agency has fully embraced the DOJ's Information Assurance policy and procedures and is represented at the DOJ Information Risk Owners Council (IROC) which comprises senior business owners across the departmental family and holds them to account for the ownership and management of information assurance risks within their respective business areas. In line with IROC requirements, the Agency has appointed a Security Manager to oversee delivery of the Information Assurance policy and procedures and to implement the Security Policy Framework. All IT systems are fully accredited by the DOJ Accreditation Authority Panel.

5. Review of Effectiveness of the Governance Framework

As Accounting Officer, I have responsibility for reviewing the effectiveness of the governance framework. I have been advised throughout the year on the effectiveness of the system of internal control by the Board and Audit Committee and from reports by executive managers within the Agency who have responsibility for the development and maintenance of the internal control framework.

As part of the review of effectiveness of the governance framework, each Director provides a bi-annual and an annual Stewardship Statements in relation to their specific responsibilities for supporting the effectiveness of the internal control and governance environment.

Regular meetings took place throughout the year between the Agency and its Sponsor Directorate with the Chief Executive meeting monthly with the Director to discuss progress against key priorities. At these review meetings I reported on the Agency's performance against the annual business plan and objectives. In addition updates were provided on the Agency's performance in respect of the financial position; progress in relation to the annual audit plan; a summary of the Agency's Top Risks Register and sick absence.

I have ensured the effective management of financial resources by following financial management practices and guidance issued by DOJ/DoF. Budget holders also received monthly management accounts and updated financial forecasts throughout the year.

My review of the effectiveness of the system of internal control has been informed by the reports produced by the DOJ's Internal Audit Division. During 2015-16, the following audits were completed by Internal Audit:

- **Attendance Management** (June 2015) – satisfactory assurance – no priority 1 recommendations;
- **Attendance Management** – follow up (November 2015) – satisfactory assurance – no priority 1 recommendations;
- **Information Assurance** – satisfactory assurance – no priority 1 recommendations;
- **Complaints** – substantial assurance – no priority 1 recommendations;
- **Payments and Receipts** – satisfactory assurance – no priority 1 recommendations;
- **Gifts and Hospitality** – satisfactory assurance – no priority 1 recommendations;
- **Travel and Subsistence** – satisfactory assurance – no priority 1 recommendations; and
- **Performance Against Reported Targets** – limited assurance – with 5 priority 1 recommendations.

The level of assurance provided by each rating is as follows:

- **Substantial** – there is a robust system of governance, risk management and control which should ensure that objectives are fully achieved.
- **Satisfactory** – overall there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified this should not significantly impact on the achievement of objectives.
- **Limited** – there is an inadequate and/or ineffective system of governance, risk management and control in place. Therefore there is significant risk that the system will fail to meet its objectives.

The recommendations made in the Internal Audit Reports carried out in 2014-15 have all been fully implemented and signed off by the Audit Committee. All recommendations from current audits have been drawn up into Action Plans for implementation, the progress of which is reported to the Audit Committee.

Looking ahead the following internal audit reviews will be carried out in 2016-17:

- Attendance Management;
- Business Continuity;
- Third Party Funding;
- Independent Validation of Reported Performance;
- Line of business ICT;
- Creditor payments, including gifts and hospitality; and
- Travel and Subsistence.

In addition to these assurances, the Audit Committee receives from the Northern Ireland Audit Office, a *'Report to Those Charged with Governance'* which includes observations and recommendations on internal controls arising from the annual audit of the Annual Report and Accounts.

The outcomes of the following reviews have in particular provided me with further assurance of the effectiveness of the governance framework:

- The Agency's complaints process, which is open and transparent and which encourages anyone who feels they have been treated unfairly or inappropriately by the Agency to speak out so that concerns can be addressed, has an independent aspect which is delivered through an Independent Complaints Reviewer (ICR). Although based in London, the ICR has open access to the Agency through regular visits and produces an annual overview report which is published as part of the Agency's Annual Report and Accounts. The review carried out in 2015-16 acknowledged that the Agency had dealt with complaints well during the year and commended it for 'continuing to be a leader in its commitment to the quality of complaint handling'.
- The Criminal Justice Inspection NI published its report in May 2015 on their announced inspection of Woodlands JJC. The report highlighted that children continue to receive high levels of care and support.
- Independent monthly monitoring visits to Woodlands Juvenile Justice Centre are undertaken by one of the Agency's Independent Board Members. These visits

are to ensure that young people are being appropriately treated and managed in accordance with the aims of the Centre. A report by the IBM is reviewed each month by the Agency's Management Board. The reports have been encouraging and have demonstrated that young people are being appropriately treated and managed.

6. Significant Internal Control Issues

Effective governance arrangements and senior oversight are maintained to ensure appropriate and timely responses to such issues that arise.

The level of sickness absence across the organisation remains a high priority for the Agency as we move into the new reporting year. Our performance in this area will continue to be closely monitored and ongoing workforce planning exercises seek to ensure the impact of staffing exiting under VES does not have an adverse effect on sickness levels.

NILGOSC pension scheme

Following the devolution of policing and justice powers to the Northern Ireland Assembly in April 2010, Corporate HR within the Department of Finance (DoF) [formerly Department of Finance and Personnel (DFP)] decided that future recruitment to any Youth Justice Agency post should be on NICS Terms and Conditions of Service, which included membership of the Principal Civil Service Pension Scheme, (PCSPS [NI]). Since that date the Youth Justice Agency continued to operate the NILGOSC pension scheme, albeit on a 'closed' basis, (i.e. no new membership).

In view of this, a policy decision was taken by the Department that it would be more appropriate for all current Agency staff in NILGOSC to become members of the PCSPS (NI), this transfer became effective from 1 April 2015.

Subsequent work has been ongoing throughout the reporting year with respective actuaries to identify and agree a process to address the current pension deficit and to provide staff with the relevant information in relation to the transfer of pension contributions.

The 2013-14 and 2014-15 Accounts of the Agency were qualified by the C&AG in respect of this matter. However, the work in relation to the pension transfer process and agreement on the financial liability has progressed during the year and therefore this matter does not adversely impact this year's audit opinion for the Agency.

7. Accounting Officer Statement On Assurance

The Agency has established a robust assurance framework that includes primary assurance through line management structures on the achievement of objectives. This primary assurance is supplemented by secondary assurances provided through oversight of management activity, and by the DOJ Internal Audit Division operating to Government Internal Audit Standards. They deliver an agreed prioritised programme of systems based audits covering the Agency's systems over time. The Head of Internal Audit provides me with an Annual Report and his professional opinion on the level of assurance that he can provide based on the work done. The Head of Internal Audit forms his professional opinion on the basis of the Internal Audit work completed over a three year period and he has provided overall satisfactory assurance.

Remuneration and Staff Report

Remuneration Report

Remuneration Policy

The Agency does not have a Remuneration Committee. The Minister of Finance approves the pay remit for Senior Civil Service (SCS) staff. The SCS remuneration arrangements are based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance. In 2012, upon creation, there were 11 points on each scale. This was subsequently reduced to 10 points in 2014 and 9 points in 2015 to allow progression through the pay scales within a reasonable period of time.

The Chief Executive is the only member of staff within YJA who is a member of the SCS. Staff at Grade 7 and below currently fall within the pay settlement provided by the following:

- NICS Comprehensive Pay and Grading Review;
- National Joint Council (NJC) for Local Government Services; and
- Joint Negotiating Committee (JNC) for Teachers in Residential Establishments.

Service Contracts

Civil Service appointments are made in accordance with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

The Directors of the Youth Justice Agency hold appointments which are open-ended. Early termination, other than for misconduct, may result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners can be found at www.nicscommissioners.org.

Sarah Havlin and David Brown were appointed as Independent Board Members (IBM) on 31 March 2014 for a period of three years, renewable by agreement.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior management of the Agency.

Remuneration (including salary) and pension entitlements

[Audited information]

2015-16					
Officials and IBMs	Salary	Bonus payments	Benefits in kind	*Pension Benefits	Total
	£000	£000	(to nearest £100)	£000	£000
Declan McGeown Chief Executive	65-70	-	-	34	100-105
Jill Brown Acting Director of Corporate Services	45-50	-	-	24	70-75
Philip Tooze Director of Custodial Services (until 30 September 2015)	35-40 (70-75 full year equivalent)	-	-	-	35-40
Paul McStravick Acting Director of Custodial Services (from 1 October 2015 until 15 November 2015)	5-10 (55-60 full year equivalent)	-	-	3	10-15
Brian Ingram Director of Custodial Services (from 16 November 2015)	20-25 (50-55 full year equivalent)	-	-	5	25-30
Mary Aughey Director of Youth Justice Services	55-60	-	-	21	75-80
Orlaith McGibbon Head of Business Improvement Directorate (until 16 June 2015)	10-15 (40-45 full year equivalent)	-	-	4	10-15
Sarah Havlin Independent Board Member	5-10	-	-	-	5-10
David Brown Independent Board Member	10-15	-	-	-	10-15

*The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

[Audited information]

2014-15					
Officials and IBMs	Salary	Bonus payments	Benefits in kind (to nearest £100)	*Pension Benefits	Total
	£000	£000		£000	£000
Declan McGeown Chief Executive (from 20 October 2014)	30-35 (65-70 full year equivalent)	-	-	8	40-45
Paula Jack Chief Executive (until 19 October 2014)	35-40 (65-70 full year equivalent)	-	-	9	40-45
Jill Brown Acting Director of Corporate Services (from 24 February 2014)	45-50	-	-	49	95-100
Philip Tooze Director of Custodial Services	70-75	-	-	11	85-90
Mary Aughey Director of Youth Justice Services	50-55	-	-	9	60-65
Orlaith McGibbon Head of Business Improvement Directorate	40-45	-	-	8	50-55
Sarah Havlin Independent Board Member	5-10	-	-	-	5-10
David Brown Independent Board Member	5-10	-	-	-	5-10

**The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.*

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any gratia payments.

Bonuses

No bonuses were paid to members of the Management Board during 2015-16 (2014-15: £Nil).

Benefits in Kind

No benefits in kind were provided to members of the Management Board during 2015-16 (2014-15: Nil).

Fair pay disclosure

	2015-16	2014-15
Band of highest paid Director's Total Remuneration*	£65-70,000	£70-75,000
Median Total Remuneration*	£34,017	£32,399
Ratio	1.98	2.24

**Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.*

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest paid Director in the financial year 2015-16 was £65,000-£70,000 (2014-15: £70,000-£75,000). This was 1.98 times (2014-15: 2.24 times) the median remuneration of the remaining workforce which was £34,017 (2014-15: £32,399).

No employees (2014-15: 1) in a specialist post received a full-time equivalent remuneration which was in excess of the highest paid Director. Remuneration ranged from £16,240 to £65-70,000 (2014-15: £15,304 to £84,667).

Pension entitlements

[Audited information]

Officials	Accrued pension at age as at 31/3/16* and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/16*	CETV at 31/3/15	Real increase in CETV	Employer contribution to partnership pension account
	£000	£000	£000	£000	£000	(Nearest £100)
Declan McGeown Chief Executive	15-20 plus lump sum of 45-50	0-2.5 plus lump sum of 0-2.5	260	223	15	-
Jill Brown Acting Director of Corporate Services	10-15 plus nil lump sum	0-2.5 plus nil lump sum	222	194	12	-
Philip Tooze Director of Custodial Services (until 30 September 2015)	25-30 plus lump sum of 60-65	Nil plus nil lump sum	560	560	-	-
Paul McStravick Acting Director of Custodial Services (from 1 October 2015 until 15 November 2015)	0-2.5 plus nil lump sum	0-2.5 plus nil lump sum	10	8	2	-
Brian Ingram Director of Custodial Services (from 16 November 2015)	20-25 plus lump sum of 70-75	0-2.5 plus lump sum of 0-2.5	551	545	4	-
Mary Aughey Director of Youth Justice Services	15-20 plus lump sum of 30-35	0-2.5 plus nil lump sum	235	221	9	-
Orlaith McGibbon Head of Business Improvement Directorate (until 16 June 2015)	Nil plus nil lump sum	0-2.5 plus nil lump sum	126	124	2	-

*or date of leaving

No pension benefits are provided to the Independent Board Members.

Northern Ireland Civil Service (NICS) Pension arrangements

Pension benefits are provided through the Northern Ireland Civil Service pension arrangements which are administered by Civil Service Pensions (CSP). Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium, and classic plus). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining a good quality 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account). New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements will move to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is also a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2015 was negative (-0.1%) and HM Treasury has announced that there will be no increase to public service pensions from April 2016. Therefore public service pensions will remain at their current level.

Employee contribution rates for all members for the period 1 April 2016 - 31 March 2017 are as follows:

Annualised rate of pensionable earnings (Salary bands)		Contribution rates or classic members who have moved to alpha	Contribution rates - All other members
From	To	From 1 April 2016 to 31 March 2017	From 01 April 2016 to 31 March 2017
£0	£15,000.99	3.80%	4.60%
£15,001.00	£21,210.99	4.60%	4.60%
£21,211.00	£48,471.99	5.45%	5.45%
£48,472.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	8.05%

Benefits in classic accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic plus is essentially a variation of premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per classic.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 3% and 14.7% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal pension age in alpha will be linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension arrangements can be found at the website <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised 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 disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. The actuarial factors used to calculate CETVs changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC)

Following the devolution of policing and justice powers to the Northern Ireland Assembly in April 2010, Corporate HR within the Department of Finance (DoF) [formerly Department of Finance and Personnel (DFP)] decided that future recruitment to any Youth Justice Agency post should be on NICS Terms and Conditions of Service, which included membership of the NICS pension arrangements. Since that date the Youth Justice Agency continued to operate the NILGOSC pension scheme, albeit on a 'closed' basis, (i.e. no new membership).

In view of this, a policy decision was taken by the Department that it would be more appropriate for all current Agency staff in NILGOSC to become members of the NICS pension arrangements, and this transfer became effective from 1 April 2015.

Subsequent work has been ongoing throughout the reporting year with respective actuaries to identify and agree a process to address any pension deficit and to provide staff with the relevant information in relation to the transfer of pension contributions. In the meantime, a provision for the bulk transfer value has been created (see Note 11.3 for further details).

Compensation on early retirement or for loss of office

The Director of Custodial Services received payment of £71,726 having left the Agency on 30 September 2015 under the terms of the NICS Voluntary Exit Scheme. There were no other compensation benefits paid by the Department to any members of the Management Board during the financial year (2014-15: £Nil).

Staff Report

Staff costs

[Audited information]

	Note	Permanently Employed Staff	Others	2015-16 £000 Total	2014-15 £000 Total
Wages and salaries		11,522	216	11,738	10,703
Social security costs		759	-	759	889
Other pension costs		1,885	-	1,885	564
Employer service costs - present		139	-	139	1,182
Pension provision	11	8,761	-	8,761	1,969
Total Gross Costs		23,066	216	23,282	15,307
Less recoveries in respect of outward secondments		-	-	-	-
Total Net Costs		23,066	216	23,282	15,307

The Northern Ireland Civil Service pension arrangements are unfunded multi-employer defined benefit schemes but the Agency is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DFP Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2016.

For 2015-16, employers' contributions of £1,863,576 (2014-15: £413,003) were payable to the NICS pension arrangements at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of Alpha, from April 2015. For 2016-17, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2015-16 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2014-15: £Nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3% to 14.7% (2014-15: 3% to 12.5%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil (0.5%) (2014-15: £Nil 0.8%) of pensionable pay, were payable to the PCSPS (NI) to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

2 persons (2014-15: 1) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2014-15: £3,144).

The Teachers' Superannuation Scheme (TSS)

The Teachers' Superannuation Scheme is a contributory scheme administered by the Department of Education. The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1998, and subsequent amendments apply to the Scheme. The Scheme is presently notionally funded.

The rate of the employer's contribution is determined from time to time by the Government Actuary and advised by the Department of Finance and Personnel. For 2015-16, the contribution rates were 17.7% for employers, and range from 8.6% to 10.2% for employees (2014-15: 13.6% and 6.4%). The total employer pension cost during the year was £49,284 (2014-15: £47,774).

Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC)

The Agency previously made employer contributions to NILGOSC. NILGOSC is able to identify the share of the assets and liabilities of the scheme the Agency and as a result a liability is recognised for the share of any deficit in the scheme. The NILGOSC scheme for YJA closed on 1 April 2015 - further details are contained in Note 11 Provisions and Note 13 Contingent Liabilities.

Staff numbers

The average number of whole-time equivalent persons employed in YJA was as follows:

[Audited information]

	2015-16			2014-15		
	Permanently employed staff	Other	Total	Permanently employed staff	Other	Total
Operational staff	246	9	255	291	15	306
Administration and support staff	20	2	22	25	2	27
Total	266	11	277	316	17	333

Staff composition

The number of persons employed at 31 March 2016 was as follows:

	Female staff	Male staff	Total staff
Agency Board	3	3	6
Senior Civil Service	-	1	1
Agency Employees	151	87	238

Managing attendance

The provisional year-end outturn figure for sickness absence at 31 March 2016 was 15.15 days per FTE (Full Time Equivalent) against a business plan target of 9.2 days. Whilst the Agency did not meet this target, the annual figure has reduced from last year, (16.2 days per FTE).

This will continue to be a high priority area into the new reporting year.

Staff policies

Equal Opportunities

Section 75 of the Northern Ireland Act 1998 requires public authorities to promote equality of opportunity and good relations, to ensure that equality issues are integral to the whole range of public policy decision making. The Youth Justice Agency is fully committed to the Equality Scheme and ensures that appropriate training is delivered to staff.

Employees with Disabilities

The Agency aims to ensure that people with a disability suffer no detriment in recruitment and advancement, and that its policies and practices comply with the requirements of the Disability Discrimination Act 1995 and amendments made under the Act. The consideration and implementation of reasonable adjustments help to ensure that staff with disabilities can fully utilise their skills and abilities

Employee Relations

The Youth Justice Agency recognises the importance of good employee relations and is committed to effective employee communications. Management Board meetings are rotated around all Agency premises and are followed by Valuing People Group meetings which give local staff an opportunity for face-to-face discussion with Board members on a range of topical issues. During 2015-16 the Agency published regular staff bulletins and Board briefings via e-mail and staff intranet. A virtual learning library is also being established on the staff intranet to provide staff with easy access to a range of topical information. Managers also held regular team meetings to communicate with staff, receive feedback, and give staff the opportunity to raise any issues for the attention of senior management.

Taken together, these served as a communications framework to deliver information to staff on a timely basis. Management and Trade Union representatives also meet as required to ensure continued good industrial relations.

Expenditure on consultancy

The YJA incurred £Nil expenditure on consultancy during 2015-16 (2014-15: £Nil).

Off-Payroll Engagements

There were no off-payroll engagements at a cost of over £58,200 per annum in place during 2015-16: (2014-15: Nil).

Reporting of Civil Service and other compensation schemes - exit packages

[Audited information]

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	2015-16	2014-15
			Total number of exit packages by cost band	Total number of exit packages by cost band
<£10,000	-	1	1	-
£10,000 - £25,000	-	13	13	-
£25,000 - £50,000	-	30	30	2
£50,000 - £100,000	-	18	18	-
£100,000 - £150,000	-	-	-	-
£150,000 - £200,000	-	-	-	-
over £200,000	-	-	-	-
Total number of exit packages	-	62	62	2
Total resource cost £	-	£2,509,730	£2,509,730	£89,467

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (Northern Ireland), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in full in the year of departure. Where the Agency has agreed early retirements, the additional costs are met by the Agency and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Assembly Accountability and Audit Report

Assembly Accountability Disclosures

Regularity of expenditure

Losses and special payments

There were no losses or special payments that require disclosure in 2015-16 (2014-15: £Nil).

Remote Contingent Liabilities

There were no contingent liabilities requiring disclosure under Assembly reporting requirements. The Agency had no significant remote contingent liabilities during 2015-16 (2014-15: £Nil) that require disclosure. Note 13 provides further details regarding the contingent liabilities that are included within the financial statements.

Long-term expenditure trends

The charts below show:

- **Chart 1:** the movement in the Department of Justice unringfenced Resource DEL opening baseline over the period 2013-14 to 2016-17; and
- **Chart 2:** the 2016-17 budget split by the Core Department, Executive Agencies (including the Youth Justice Agency), and Non-Departmental Public Bodies. For Forensic Science NI, this shows the net income received from the Department.

Chart 1: DOJ unringfenced Resource DEL opening baseline

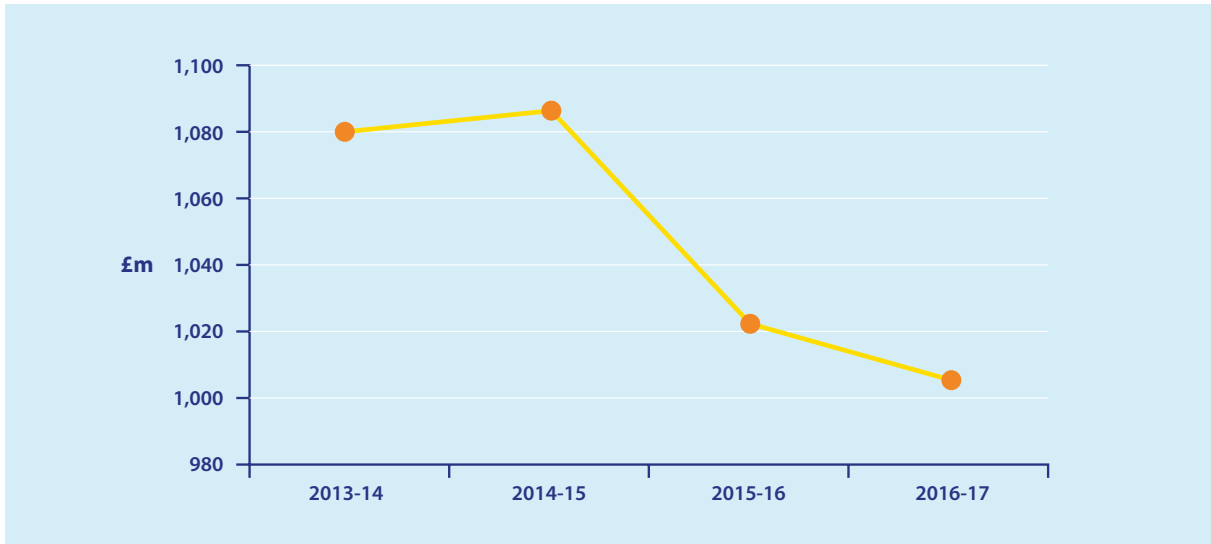
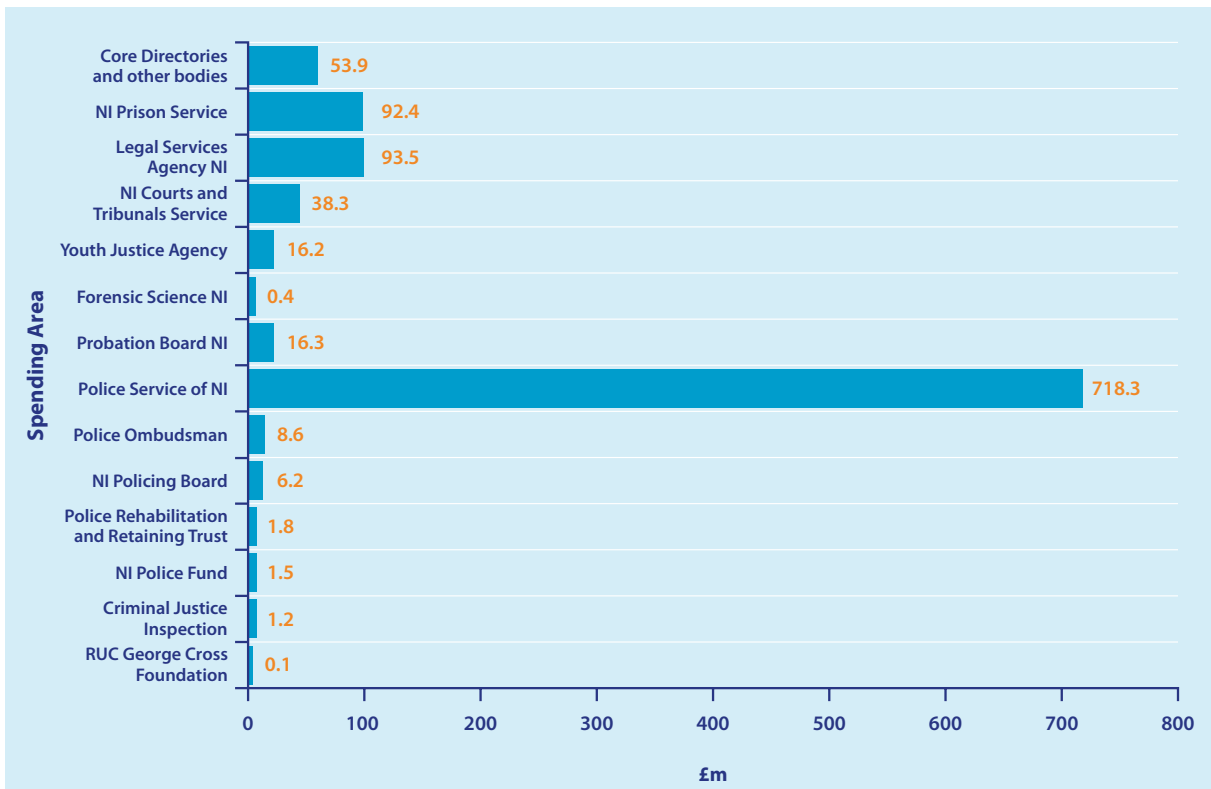


Chart 2: DOJ 2016-17 unringfenced Resource DEL budget



2013-14 and 2014-15 financial years

Budgets for these years were set as part of the four year Budget 2011-15 period. During this period, covering the financial years 2011-12 to 2014-15, the DOJ was ringfenced. That did not mean that the budget was protected. Instead, the Department received the direct Barnett consequential from changes in the funding levels of the Home Office and Ministry of Justice as a result of the UK spending review settlement for Whitehall departments.

The DOJ's unringfenced Resource Departmental Expenditure Limit (DEL) fell by 7.2% from 2011-12 to 2014-15. Taking into account the effect of inflation, the real terms impact was significantly greater.

During this period, the Youth Justice Agency's budget fell by 5.8%.

2015-16 financial year

In 2015-16, the DOJ ringfence was removed. The starting point for the Department's budget was a 15.1% cut against the 2014-15 baseline – a cut equivalent to £165m. The Executive then provided an allocation of £90m, equivalent to 8.3%. In total, PSNI received £65m of the £90m with the balance allocated to priority areas.

In setting opening 2015-16 budgets, the Youth Justice Agency's budget fell by 12.0%.

2016-17 financial year

The 2016-17 Budget outcome for the Department is summarised below:

- with the exception of PSNI, the starting point for all DOJ spending areas was a reduction of 5.7% from 2015-16 opening baselines;
- the reduction to the core PSNI budget was limited to 2%;
- £32m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement;
- in recognition of the ongoing pressures facing the Department in respect of legal aid, an allocation of £15m has been provided by the Executive; and
- additional Voluntary Exit Scheme (VES) funding of £12.4m.

Taking into account the above outcome, and in line with Ministerial priorities, the Youth Justice Agency's budget reduced by 2.9% going into 2016-17, compared to the overall figure of 5.7% for the Core Department.

Accountability Report

A handwritten signature in black ink that reads "Declan McGeown". The signature is written in a cursive style with a large initial 'D'.

DECLAN MCGEOWN

Chief Executive and Accounting Officer

23 June 2016

The Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

I certify that I have audited the financial statements of the Youth Justice Agency for the year ended 31 March 2016 under the Government Resources and Accounts 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and the Assembly Accountability Disclosures that is described in that report as having been audited.

Respective responsibilities of the Chief Executive and auditor

As explained more fully in the Statement of Accounting Officers' Responsibilities, the Chief Executive as Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Youth Justice Agency's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Youth Justice Agency; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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.

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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the Youth Justice Agency's affairs as at 31 March 2016 and of the net expenditure for the year then ended; and
- the financial statements have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance (formerly Department of Finance and Personnel) directions issued thereunder.

Opinion on other matters

In my opinion:

- the part of the Remuneration and Staff Report and the Assembly Accountability disclosures to be audited has been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in 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

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 Remuneration and Staff Report and the Assembly Accountability disclosures to be audited are not in agreement with the accounting records; 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 Department of Finance's (formerly Department of Finance and Personnel) guidance.

Report

I have no observations to make on these financial statements.



KJ DONNELLY

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

Belfast

BT7 1EU

27 June 2016

Financial Statements

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2016

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

	Note	2015-16 £000	2014-15 £000
Income from sale of goods and services	4	-	-
Other operating income	4	(77)	(147)
Total operating income		(77)	(147)
Staff costs	2	23,282	15,307
Purchase of goods and services	3	3,754	4,056
Depreciation and impairment charges	3	153	(631)
Provision expense	3	191	319
Total operating expenditure		27,380	19,051
Net operating expenditure		27,303	18,904
Finance expense	3	-	(4)
Net expenditure for the year		27,303	18,900
Other comprehensive net expenditure			
Items that will not be reclassified to Net operating expenditure:			
• net (gain)/loss on revaluation of property, plant and equipment	5	(1,116)	(104)
• net (gain)/loss on revaluation of intangibles	6	-	(1)
• actuarial (gain)/loss on pension liability	11	(3,662)	893
Comprehensive net expenditure for the year		22,525	19,688

The notes on pages 67 to 93 form part of these accounts.

Statement of Financial Position

As at 31 March 2016

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

	Note	2015-16 £000	2014-15 £000
Non-current assets			
Property, plant and equipment	5	17,884	16,828
Intangible assets	6	22	33
Total non-current assets		17,906	16,861
Current assets			
Trade and other receivables	9	113	194
Cash and cash equivalents	8	57	7
Total current assets		170	201
Total assets		18,076	17,062
Current liabilities			
Cash and cash equivalents	8	-	(165)
Trade and other payables	10	(1,809)	(1,546)
Provisions	11	(121)	(160)
Total current liabilities		(1,930)	(1,871)
Total assets less current liabilities		16,146	15,191
Non-current liabilities			
Provisions	11	(7,676)	(8,215)
Total non-current liabilities		(7,676)	(8,215)
Total assets less total liabilities		8,470	6,976
Taxpayers' equity and other reserves			
General fund		7,236	6,853
Revaluation reserve			123
Total equity		8,470	6,976



DECLAN MCGEOWN

Chief Executive and Accounting Officer

23 June 2016

The notes on pages 67 to 93 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2016

The Statement shows the changes in cash and cash equivalents of the Agency during the reporting period. The statement shows how the Agency 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 Agency. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Agency's future public service delivery.

	Note	2015-16 £000	2014-15 £000
Cash flows from operating activities			
Net expenditure for the year		(27,303)	(18,900)
Adjustment for non-cash transactions	3	9,992	3,447
(Increase)/decrease in trade and other receivables	9	81	(15)
Increase in trade and other payables	10	263	67
Movement in payables relating to items not passing through the SCNE	10	9	45
Use of provisions	11	(6,007)	(2,799)
Net cash outflow from operating activities		(22,965)	(18,155)
Cash flows from investing activities			
Purchase of property, plant and equipment		(114)	(144)
Purchase of intangible assets		-	(14)
Proceeds of disposal of property, plant and equipment		10	9
Net cash outflow from investing activities		(104)	(149)
Cash flows from financing activities			
Net Assembly Funding		23,275	18,152
Net financing		23,275	18,152
Net (decrease)/increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		206	(152)
Receipts due to the Consolidated Fund		9	-
Net (decrease)/increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		215	(152)
Cash and cash equivalents at the beginning of the period	8	(158)	(6)
Cash and cash equivalents at the end of the period	8	57	(158)

The notes on pages 67 to 93 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2016

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

	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2014		7,878	28	7,906
Net Assembly Funding		18,152	-	18,152
Comprehensive net expenditure for the year		(19,793)	105	(19,688)
Auditor's remuneration	3	17	-	17
Other notionals	3	589	-	589
Transfer between reserves		10	(10)	-
Balance at 31 March 2015		6,853	123	6,976
Net Assembly Funding		23,275	-	23,275
Comprehensive net expenditure for the year		(23,641)	1,116	(22,525)
Auditor's remuneration	3	14	-	14
Other notionals	3	730	-	730
Transfer between reserves		5	(5)	-
Balance at 31 March 2016		7,236	1,234	8,470

The notes on pages 67 to 93 form part of these accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2015-16 *Government Financial Reporting Manual (FReM)* issued by the Department of Finance and Personnel. 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 is judged to be most appropriate to the particular circumstances of the Youth Justice Agency Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Agency are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

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 and certain financial assets and liabilities.

The accounts are stated in sterling, which is the Agency's functional and presentational currency. Unless otherwise noted, the amounts shown in these financial statements are in thousands of pounds sterling (£000).

1.2 Property, plant and equipment

Expenditure on property, plant and equipment of over £1,000 is capitalised. Where material the grouping of a range of property, plant and equipment has also been undertaken in respect of some personal computers, printers, office furniture and equipment.

In compliance with IAS 16 *Property, Plant and Equipment*, subsequent expenditure on an asset which does not meet the criteria of enhancement or improvement is treated as revenue.

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.

All property, plant and equipment are carried at fair value.

Land and buildings are subject to professional valuation at least once every five years and are re-valued using indices in the intervening years. Properties regarded by the Agency as operational are valued on the basis of existing use, or where this cannot be assessed because there is no market for the property, its depreciated replacement cost. Properties regarded by the Agency as non-operational are valued on the basis of open market value, and where a sale is probable, disclosed as Assets Held for Sale.

1.3 Intangible assets

Expenditure on computer software licenses lasting more than one year and costing more than £1,000 is capitalised and classified as intangible assets. Software licences are amortised over the shorter of the term of the licence and the useful economic life.

All intangible assets are carried at fair value. Software licences are revalued annually using appropriate indices provided by the Office for National Statistics.

1.4 Revaluation Reserve

Upward revaluations are credited to the Revaluation Reserve and permanent reductions in the value of property, plant and equipment are charged to the Statement of Comprehensive Net Expenditure. Any subsequent revaluation of assets is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses previous revaluation decreases recognised as an expense.

1.5 Depreciation and amortisation

All property, plant and equipment and intangible assets are depreciated/amortised at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Assets in the course of construction are depreciated from the point when the asset is brought into use.

Estimated useful lives, which are reviewed regularly, are:

Asset category	Useful Life
Land	No depreciation
Buildings	Up to 50 years
Plant and Equipment	4 – 15 years
Fixtures and Fittings	4 – 10 years
Motor Vehicles	5 – 8 years
IT	3 – 10 years
Assets under construction	No depreciation
Intangible Assets	5 years

1.6 Realised Element of Depreciation from Revaluation Reserve

Depreciation is charged to expenditure on the revalued amount of property, plant and equipment. An element of depreciation therefore arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on disposal and is transferred from the Revaluation Reserve to the General Fund.

1.7 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 property, plant and equipment and intangible assets. VAT is recoverable on a Departmental basis.

1.8 Provisions

Provision is made for legal or constructive obligations, which are of uncertain timing or amount at the reporting date, on the basis of the best estimate of the expenditure required to settle the obligation.

The Agency is required to account for the cost of paying pensions of employees who retire early from the date of their retirement until they reach normal pensionable age and in some cases for the lifetime of the retired staff member and his / her spouse. For all new early retirement cases, the Agency provides in full for the cost of meeting pensions up to normal retirement age. The total cost is recognised in the year the decision is taken.

1.9 Contingent liabilities

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, the Agency discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside the Agency's control, unless their likelihood is considered to be remote.

In addition, the Agency discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts and the amount reported to the Assembly separately noted. Contingent liabilities that are not required to be disclosed by IAS 37 are stated at the amounts reported to the Assembly.

1.10 Third-party assets

Third-party assets are assets for which the Agency acts as custodian or trustee, but in which neither the Agency nor Government more generally has a direct beneficial interest. Third-party assets are not public assets, and hence are not recorded in the primary financial statements. In the interests of general disclosure and transparency, details of the Agency's third-party assets are provided in Note 15.

1.11 Financing

The Agency is primarily resourced by funds approved by the Assembly through the annual Supply process. Resources are drawn down each month to meet expenditure requirements and are credited to the General Fund.

1.12 Classification of Income and Expenditure

The Statement of Comprehensive Net Expenditure for the Agency only includes programme income and expenditure. The classification of income or expenditure as programme follows the definition set by the Department of Finance (DoF).

1.13 Income

Income is accrued and accounted for in the period in which it was earned in the Statement of Comprehensive Net Expenditure, with the exception of funding for programmes for which the Agency merely acts as an intermediary. In such cases, income is not recognised by the Agency until it is paid to the intended recipient. The excess of receipts over expenditure is treated as a creditor owed to the funding provider.

1.14 Staff costs

Under IAS19 (revised) Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the costs of any untaken leave as at the reporting date. The cost of untaken leave has been determined from a sample of staff leave records.

1.15 Pension costs

Employees of the Agency are covered by the provisions of the NICS pension arrangements, the Teachers' Superannuation Scheme (TSS) and the Northern Ireland Local Government Officers Superannuation Scheme (NILGOSC).

The NICS pension arrangements are defined benefit schemes which are unfunded. The Agency recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the NICS pension arrangements of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the NICS pension arrangements. In respect of defined contribution schemes, the Agency recognises the contributions payable for the year.

The Teachers' Superannuation Scheme is a contributory scheme administered by the Department of Education on behalf of the Youth Justice Agency. The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1998, and subsequent amendments apply to the scheme.

The Agency previously made employer contributions to the Northern Ireland Local Government Officers Superannuation Committee Scheme (NILGOSC). NILGOSC is able to identify the share of the assets and liabilities of the scheme and as a result a liability is recognised for the Agency's share of the deficit in the scheme. The NILGOSC scheme for YJA closed on 1 April 2015 – further details are contained in Note 11 Provisions and Note 13 Contingent Liabilities.

The pension costs of the NILGOSC scheme are assessed in accordance with the advice of independent qualified actuaries. Pension scheme assets are measured using market value. Pension scheme liabilities are measured using the projected unit method and discounted at the current rate of return on a high quality corporate bond of equivalent term to the liability.

The increase in the present value of the liabilities of the defined benefit pension scheme arising from employee service in the period is charged to the Statement of Net Comprehensive Expenditure. The expected return on the Scheme's assets and the increase during the year in the present value of the Scheme's liabilities arising from the passage of time are included in other finance costs. Actuarial gains and losses are recognised in the Statement of Changes in Taxpayers' Equity.

Further details regarding the above schemes are contained in the Staff Report and Note 11 to the Accounts.

1.16 Operating Leases

Leases where substantially all of the risks and rewards are held by the lessor are classified as operating leases. Rentals are charged to the Statement of Comprehensive Net Expenditure on a straight-line basis over the period of the lease.

1.17 Notional charges

Notional charges, in respect of services received from other Government departments and agencies, are included to reflect the full economic cost of services.

1.18 Segmental Reporting

In line with the provisions of IFRS 8, Operating Segments, the Agency does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments. This conclusion is based on the Agency's current system / format of internal management reporting to the Agency's Chief Executive and Management Board, who consider financial performance at the Agency level.

1.19 Financial Instruments

Recognition and de-recognition of financial assets and financial liabilities

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. A financial instrument is recognised when the Agency becomes a party to the contractual provisions of the instrument. Financial assets are derecognised when the Agency no longer has rights to cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are derecognised when the obligation under the liability is discharged, cancelled or expires.

Financial assets

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term (held for trading) or if so designated by management. Financial assets held in this category are initially recognised and subsequently measure at fair value, with changes in value recognised in the income statement in the line which most appropriately reflects the nature of the item or transaction.

Trade and other receivables

Financial assets within trade and other receivables are initially recognised at fair value, which is usually the original invoiced amount and subsequently carried at amortised cost using the effective method less provisions for doubtful receivables. Provisions are made specifically where there is objective evidence of a dispute or inability to pay.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents are as defined above net of outstanding bank overdrafts.

Impairment of financial assets

The Agency assesses at each reporting date whether a financial asset or group of financial assets are impaired. Where there is objective evidence that an impairment loss has arisen on assets carried at amortised cost, the carrying amount is reduced with the loss being recognised in the Statement of Comprehensive Net Expenditure.

Financial Liabilities

Trade and other payables

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount, and subsequently carried at amortised cost using the effective interest method.

1.20 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Agency's accounting policies. The Agency continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts are discussed below.

Pension and other post retirement benefits

The Agency accounts for pension and other post retirement benefits in accordance with IAS 19 Employee Benefits. In determining the pension cost and the defined benefit obligation of the pension schemes a number of assumptions are used which include the discount rate, salary growth, price inflation, the expected return on the schemes' investments and mortality rates.

Depreciation of property, plant and equipment and amortisation of intangible assets

Depreciation and amortisation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.5.

Impairment of property, plant and equipment

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review of the recoverable amount of that asset is undertaken.

Other than as noted above, no material accounting estimates or judgements were made by the Agency in preparing these accounts.

1.21 Accounting standards, interpretations and amendments to published standards and FReM:

Update on 2014-15 position:

Standard	Comments
<i>IFRS 10 - Consolidated Financial Statements</i>	The International Accounting Standards Board (IASB) has issued new and amended Standards (IFRS 10, IFRS 11 and IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These Standards are effective with EU adoption from 1 January 2014.
<i>IFRS 11 - Joint Arrangements</i>	Accounting boundaries for IFRS purposes are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on Office of National Statistics control criteria, as designated by HM Treasury. A similar review in Northern Ireland (NI), which will bring NI departments under the same adaptation, has been carried out but a decision has yet to be made by the Executive. Should the Executive agree to the recommendations, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. Arm's Length Bodies (ALBs) apply IFRS in full and their consolidation boundary may change as a result of the new Standards
<i>IFRS 12 - Disclosure of Interests in Other Entities</i>	

Issued and effective in 2015-16 for the first time:

Standard	Comments
<i>IFRS 13 - Fair Value Measurement (new)</i>	<p>IFRS 13 has been prepared to provide consistent guidance on fair value measurement for all relevant balances and transactions covered by IFRS (except where IFRS 13 explicitly states otherwise). The Standard defines fair value, provides guidance on fair value measurement techniques, and sets out the disclosure requirements.</p> <p>Although IFRS 13 is applied without adaptation, IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible assets</i> have been adapted and interpreted for the public sector context to limit the circumstances in which a valuation is prepared under IFRS 13.</p> <p>IAS 16 is adapted to specify the valuation bases for assets which are held for their service potential (i.e. operational assets) and assets which were most recently held for their service potential but are surplus.</p> <p>IAS 38 has been adapted for the public sector dependent on whether or not an active (homogeneous) market exists.</p>

1.22 Accounting standards, interpretations and amendments to published standards not yet effective

In addition, certain new standards, interpretations and amendments to existing standards have been published that are mandatory for the Agency's accounting periods beginning on or after 1 April 2016 or later periods, but which the Agency has not adopted early. Other than as outlined in the below, the Agency considers that these standards are not relevant to its operations.

Standard	IFRS 15 - <i>Revenue from Contracts with Customers</i> (IAS 18 <i>Revenue</i> replacement) (new)
Description of revision	<p>The core principle recognises revenue to depict the transfer of promised goods or services to the customer in an amount that reflects the consideration to which the company expects to be entitled, in exchange for those goods or services. The Standard sets out five steps to recognise revenue and also includes requirements for accounting for contract costs.</p> <p>The disclosure objective of the new Standard is to establish the application principles required for entities to report useful information to the users of financial statements to better understand the nature, amount, timing and uncertainty of revenue and cash flows from contracts with customers.</p>
Effective date	1 January 2018 (not yet EU adopted) - with a view to include in the 2018-19 <i>FReM</i> .
Comments	The introduction of IFRS 15 is subject to analysis and review by HM Treasury and the other Relevant Authorities. HM Treasury will be issuing an Exposure Draft on IFRS 15 over the Summer of 2016. Subsequent clarifications raised will also be reviewed as a part of the implementation project.

Standard	IFRS 16 - <i>Leases</i> (IAS 17 <i>Leases</i> replacement) (new)
Description of revision	<p>IFRS 16 has been developed by the IASB with the aim of improving the financial reporting of leasing activities in light of criticisms that the previous accounting model for leases failed to meet the needs of users of financial statements.</p> <p>IFRS 16 largely removes the distinction between operating and finance leases for lessees by introducing a single lessee accounting model that requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. This is a significant change in lessee accounting.</p>
Effective date	1 January 2019 (not yet EU adopted) - with a view to include in the 2019-20 <i>FReM</i> .
Comments	The introduction of IFRS 16 is subject to analysis and review by HM Treasury and the other Relevant Authorities. HM Treasury will issue an Exposure Draft on IFRS 16 in advance of the effective date.

1.23 Financial Reporting – Future Developments

The Agency has considered the accounting initiatives identified by HM Treasury for which the Standards are under development and considers that these changes are not relevant or material to its operations.

2. Staff costs

	Note	2015-16 £000	2014-15 £000
Wages and salaries		11,738	10,703
Social security costs		759	889
Other pension costs		1,885	564
Employer service costs - present		139	1,182
Pension provision	11	8,761	1,969
Total Gross Costs		23,282	15,307
Less recoveries in respect of outward secondments		-	-
Total Net Costs		23,282	15,307

A breakdown of the above costs into permanent staff and other costs can be found in the Staff Report within the Accountability Report.

3. Programme costs

		2015-16	2014-15
	Note	£000	£000
Purchase of goods and services			
Staff related costs		290	338
Rentals under operating leases		486	516
Accommodation costs		1,093	1,209
Office services		179	242
Contracted out services		349	381
Professional costs		61	82
Managed services		-	1
Consumables and materials		16	20
Non-capital purchases		8	10
Client and other programme operating costs		467	617
Other costs		57	32
		3,006	3,448
Non-cash items:			
Loss on disposal of non-current assets	5, 6	4	2
Auditor's remuneration and expenses		14	17
Notional charges		502	440
Intra-departmental notional charges		228	149
		748	608
		3,754	4,056
Depreciation and impairment charges			
Depreciation	5	466	480
Amortisation	6	11	22
Revaluation released to SCNE	5, 6	(324)	(1,133)
		153	(631)
Provisions expense			
Provided in year	11	56	129
Written back in year	11	(72)	(108)
Borrowing costs	11	207	276
Administration costs	11	-	22
		191	319
Total Programme costs excluding Finance expense		4,098	3,744
Finance expense		-	(4)
Total Programme costs including Finance expense		4,098	3,740

3. Programme costs (continued)

Summary of Non-cash costs

	Note	2015-16 £000	2014-15 £000
Pension provision	11	8,900	3,151
Purchase of goods and services	3	748	608
Depreciation and impairment charges	5, 6	153	(631)
Provision expense	11	191	319
		9,992	3,447

4. Income

	2015-16 £000	2014-15 £000
Sales of goods and services	-	-
Other operating income		
Rental income	40	3
Other non-trading income	37	144
	77	147
Total operating income	77	147

5. Property, plant and equipment

2015-16	Land	Building	Vehicles, Plant and Machinery	Information Technology	Assets under Construction	Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2015	300	16,112	1,330	632	-	18,374
Additions	-	83	7	5	-	95
Disposals	-	-	(62)	(416)	-	(478)
Reclassification	-	-	-	-	-	-
Revaluation released to SCNE	-	229	1	-	-	230
Revaluation	-	830	6	1	-	837
At 31 March 2016	300	17,254	1,282	222	-	19,058
Depreciation						
At 1 April 2015	-	-	976	570	-	1,546
Charged in year	-	378	63	25	-	466
Disposals	-	-	(49)	(416)	-	(465)
Reclassification	-	-	-	-	-	-
Revaluation released to SCNE	-	(94)	-	-	-	(94)
Revaluation	-	(284)	5	-	-	(279)
At 31 March 2016	-	-	995	179	-	1,174
Carrying amount at 31 March 2016	300	17,254	287	43	-	17,884
Carrying amount at 31 March 2015	300	16,112	354	62	-	16,828
Asset financing:						
Owned	300	17,254	287	43	-	17,884
Carrying amount at 31 March 2016	300	17,254	287	43	-	17,884

As at 31 March 2016 Property, plant and equipment are held at fair value in accordance with IAS16. The Agency owns all of its assets and has no finance leases or PFI contracts. Land and Buildings are independently valued by the Department of Finance and Personnel's Land and Property Service (LPS) every five years, in accordance with the Appraisal and Valuation Standards (the Red Book 5th edition) of the Royal Institution of Chartered Surveyors. The last full valuation was carried out by LPS as at 31 March 2012. LPS valued the land and building at Juvenile Justice Centre at 31 March 2016 at depreciated replacement cost using BCIS indices.

Other plant and equipment are adjusted to their current value by reference to the appropriate indices compiled by the Office for National Statistics.

5. Property, plant and equipment (continued)

2014-15	Land	Building	Vehicles, Plant and Machinery	Information Technology	Assets under Construction	Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2014	200	15,108	1,350	712	97	17,467
Additions	-	102	10	2	-	114
Disposals	-	-	(42)	(82)	-	(124)
Reclassification	-	97	-	-	(97)	-
Revaluation released to SCNE	-	805	-	-	-	805
Revaluation	100	-	12	1	-	112
At 31 March 2015	300	16,112	1,330	632	-	18,374
Depreciation						
At 1 April 2014	-	-	874	625	-	1,499
Charged in year	-	328	125	27	-	480
Disposals	-	-	(31)	(82)	-	(113)
Reclassification	-	-	-	-	-	-
Revaluation released to SCNE	-	(328)	-	-	-	(328)
Revaluation	-	-	8	-	-	8
At 31 March 2015	-	-	976	570	-	1,546
Carrying amount at 31 March 2015	300	16,112	354	62	-	16,828
Carrying amount at 31 March 2014	200	15,108	476	87	97	15,968
Asset financing:						
Owned	300	16,112	354	62	-	16,828
Carrying amount at 31 March 2015	300	16,112	354	62	-	16,828

6. Intangible assets

	2015-16	2014-15
	£000	£000
Cost or valuation		
At 1 April	247	246
Additions	-	-
Disposals	(195)	-
Reclassification	-	-
Revaluation released to SCNE	-	-
Revaluation	-	1
At 31 March	52	247
Amortisation		
At 1 April	214	192
Charged in year	11	22
Disposals	(195)	-
Reclassification	-	-
Revaluation released to SCNE	-	-
Revaluation	-	-
At 31 March	30	214
Carrying amount at 31 March	22	33
Asset financing:		
Owned	22	33
Carrying amount at 31 March	22	33

Intangible assets were adjusted to their current value by reference to the appropriate indices compiled by the Office for National Statistics.

7. Financial Instruments

As the cash requirements of the Youth Justice Agency are met through the Estimate process, 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 Agency's expected purchase and usage requirements and the Agency is therefore exposed to little credit, liquidity or market risk.

8. Cash and cash equivalents

	2015-16	2014-15
	£000	£000
Balance at 1 April	(158)	(6)
Net change in cash and cash equivalent balances	215	(152)
Balance at 31 March	57	(158)
The following balances at 31 March are held at:		
Commercial banks and cash in hand	57	(158)
Balance at 31 March	57	(158)

9. Trade receivables and other assets

	2015-16	2014-15
	£000	£000
Amounts falling due within one year:		
Trade receivables	-	4
Other receivables	15	23
Prepayments and accrued income	51	60
VAT	47	107
	113	194

10. Trade payables and other current liabilities

	2015-16	2014-15
	£000	£000
Amounts falling due within one year:		
Other taxation and social security	285	180
Trade payables	2	16
Other payables	448	225
Accruals and deferred income	1,065	1,125
Consolidated Fund Extra Receipts to be paid to the Consolidated Fund:		
• Received	9	-
	1,809	1,546

11. Provisions for liabilities and charges

	NILGOSC pension	NILGOSC bulk transfer	Early retirement	Legal costs	2015-16 £000 Total
Balance at 1 April 2015	5,931	1,969	353	122	8,375
Provided in the year	139	8,761	-	56	8,956
Actuarial loss/(gain)	(3,631)	-	(31)	-	(3,662)
Provisions not required written back	-	-	-	(72)	(72)
Provisions utilised in the year	(5,956)	-	(34)	(17)	(6,007)
Borrowing costs	194	-	13	-	207
Balance at 31 March 2016	(3,323)	10,730	301	89	7,797

	NILGOSC pension	NILGOSC bulk transfer	Early retirement	Legal costs	2014-15 £000 Total
Balance at 1 April 2014	6,283	-	374	154	6,811
Provided in the year	1,204	1,969	41	88	3,302
Actuarial loss/(gain)	893	-	-	-	893
Provisions not required written back	-	-	(24)	(84)	(108)
Provisions utilised in the year	(2,725)	-	(38)	(36)	(2,799)
Borrowing costs	276	-	-	-	276
Balance at 31 March 2015	5,931	1,969	353	122	8,375

11.1 Analysis of expected timing of discounted flows

	NILGOSC pension	NILGOSC bulk transfer	Early retirement	Legal costs	2015-16 £000 Total
Not later than one year	-	-	32	89	121
Later than one year and not later than five years	(3,323)	10,730	130	-	7,537
Later than five years	-	-	139	-	139
Balance at 31 March 2016	(3,323)	10,730	301	89	7,797

	NILGOSC pension	NILGOSC bulk transfer	Early retirement	Legal costs	2014-15 £000 Total
Not later than one year	-	-	38	122	160
Later than one year and not later than five years	5,931	1,969	152	-	8,052
Later than five years	-	-	163	-	163
Balance at 31 March 2015	5,931	1,969	353	122	8,375

11.2 NILGOSC pension – £3.323m asset (2014-15: £5.931m liability)

The Youth Justice Agency previously made employer contributions to the Northern Ireland Local Government Officers Superannuation Committee (NILGOSC) Scheme which is a funded scheme of the defined benefit type. However, a policy decision was taken by Corporate HR within the Department of Finance (DoF) [formerly Department of Finance and Personnel (DFP)] to recruit all new entrants to the Agency on Northern Ireland Civil Service terms and conditions. Subsequently it was deemed more appropriate for staff previously contributing to the NILGOSC scheme to transfer to the NICS pension arrangements. This transfer took effect on 1 April 2015 and as such a provision for the bulk transfer value has been created (see Note 11.3 for details).

The NILGOSC Scheme is governed by the Northern Ireland Government Officers Superannuation Committee. No employee of the Youth Justice Agency sits on this committee. Under the Local Government Pension Scheme Regulations (Northern Ireland), an actuarial valuation of the NILGOSC Scheme must be completed every three years. Following these valuations, the Committee agrees the level of Employer Contributions. As the Youth Justice Agency no longer admits new employees to the NILGOSC Scheme, an individual employer contribution is calculated for the Agency.

11.2 NILGOSC pension – £3.323m asset (2014-15: £5.931m liability) (continued)

Since 2006-07 it has been possible to define the Agency's share of the Fund's assets and liabilities and as a result the following disclosures are provided in line with IAS 19. The latest actuarial valuation of the Scheme was carried out at 31 March 2010. The actuarial valuation of the scheme as at 31 March 2013 was finalised after 31 March 2014. The liability and cost calculations are based on actuarial assumptions as at 31 March 2016.

Risks associated with the Scheme

Asset Risk

The assets held by the Scheme are weighted towards equities, properties and gilts. The liabilities are calculated using a discount rate set by reference to corporate bond yields. As a result of this, the assets and liabilities are not correlated and therefore a reduction in assets may occur at the same time as an increase in liabilities, increasing the IAS19 deficit.

Inflation Risk

Most of the Scheme's benefits are linked to inflation. If inflation is higher/(lower) than expected, the actual liabilities will be higher/(lower) than expected.

Mortality Risk

Most of the Scheme's benefits are provided to the member until death, therefore an increase in the life expectancy will increase liabilities

The principal actuarial assumptions used for the calculations were:

	31/03/16 %	31/03/15 %	31/03/14 %
Discount rate	3.5%	3.2%	4.4%
Future Increase in RPI	3.0%	3.0%	3.3%
Future Increase in CPI	2.0%	2.0%	2.3%
Future rate of salary increase	3.5%	3.5%	3.8%
Future rate of increase in pensions in payment	2.0%	2.0%	2.3%

Average expected future life at age 65 for:	31/03/16 Years	31/03/15 Years	31/03/14 Years
Male currently aged 65	21.8	21.6	21.9
Female currently aged 65	24.3	24.0	24.5
Male currently aged 45	23.6	23.3	24.1
Female currently aged 45	26.3	26.0	26.6

11.2 NILGOSC pension – £3.323m asset (2014-15: £5.931m liability) (continued)

Assets and liabilities

	Value at 31/03/16 £000	Value at 31/03/15 £000	Value at 31/03/14 £000
Assets:			
• Equities	51,923	44,286	37,792
• Property	9,519	9,841	8,398
• Bonds	8,726	8,201	6,999
• Cash	1,948	3,280	2,799
Total value of assets	72,116	65,608	55,988
Defined benefit obligation	(68,793)	(71,539)	(62,271)
Defined benefit asset/(liability)	3,323	(5,931)	(6,283)
Restriction to defined benefit asset due to asset ceiling	-	-	-
Unfunded liabilities	-	-	-
Total defined benefit asset/(liability)	3,323	(5,931)	(6,283)
Related deferred tax (liability)/asset	no allowance	no allowance	no allowance
Net asset/(liability)	3,323	(5,931)	(6,283)

Reconciliation of the value of the assets	2015-16 £000	2014-15 £000
Opening value of assets		
Movement in the year:	65,608	55,988
• Opening balance adjustment	(139)	-
• Expected return	2,070	2,467
• Actuarial gains/(losses)	168	5,468
• Employer contributions	5,956	2,725
• Member contributions	7	484
• Benefits paid	(1,554)	(1,524)
Closing value of assets at 31 March	72,116	65,608

11.2 NILGOSC pension – £3.323m asset (2014-15: £5.931m liability) (continued)

Reconciliation of the value of the defined benefit obligation	2015-16	2014-15
	£000	£000
Opening defined benefit obligation	71,539	62,271
Movement in the year:		
• Employer service cost	-	1,182
• Administration expenses	-	22
• Member contributions	7	484
• Interest cost	2,264	2,743
• Actuarial (gains)/losses	(3,463)	6,361
Benefits paid	(1,554)	(1,524)
Closing defined benefit obligation at 31 March	68,793	71,539

Return on the assets	2015-16	2014-15
	£000	£000
Actual return on scheme assets	2,238	7,935

Analysis of amount to be charged to the Statement of Comprehensive Net Expenditure	2015-16	2014-15
	£000	£000
Employer service costs	-	1,182
Administration expenses	-	22
Interest charged/(credited) in respect of defined benefit liability/(asset)	194	276
	194	1,480

Actuarial loss/(gain) to be recognised in the Statement of Changes in Taxpayers' Equity	2015-16	2014-15
	£000	£000
Actuarial gain/(loss)	3,631	(893)

Cumulative actuarial gain or loss recognised in the Statement of Changes in Taxpayers' Equity	2015-16	2014-15
	£000	£000
Cumulative gain/(loss)	2,161	(1,463)

History of liabilities/assets and experience (gains)/losses	2015-16	2014-15	2013-14	2012-13	2011-12
	£000	£000	£000	£000	£000
Defined benefit obligation	(68,793)	(71,539)	(62,271)	(61,240)	(52,446)
Fair value of assets	72,116	65,608	55,988	51,299	43,759
Surplus/(deficit)	3,323	(5,931)	(6,283)	(9,941)	(8,687)
Experience adjustment on liabilities - gain/(loss)	-	2,547	-	(14)	1
Experience adjustment on assets - gain/(loss)	168	5,468	2,161	4,951	(999)

11.2 NILGOSC pension – £3.323m asset (2014-15: £5.931m liability) (continued)

Sensitivity Analysis

The key assumptions used to calculate the IAS 19 liabilities are: discount rate, salary growth, inflation and mortality.

The sensitivity of the liabilities to these assumptions are as follows:

Assumption	Change in assumption	Increase/(Decrease) in liabilities
Discount Rate	Increase by 0.5%	(8%)
	Decrease by 0.5%	9%
Salary Growth	Increase by 0.5%	2%
	Decrease by 0.5%	(2%)
CPI Inflation (excluding salary growth impact)	Increase by 0.5%	6%
	Decrease by 0.5%	(5%)
Life Expectancy	Increase by 1 year	2%

11.3 NILGOSC bulk transfer – £10.730m (2014-15: £1.969m)

Following the devolution of policing and justice powers to the Northern Ireland Assembly in April 2010, Corporate HR within the Department of Finance (DoF) [formerly Department of Finance and Personnel (DFP)] decided that future recruitment to any Youth Justice Agency post should be on NICS Terms and Conditions of Service, which included membership of the NICS pension arrangements. Since that date the Youth Justice Agency continued to operate the NILGOSC pension scheme, albeit on a 'closed' basis, (i.e. no new membership).

In view of this, a policy decision was taken by the Department that it would be more appropriate for all current Agency staff in NILGOSC to become members of the NICS pension arrangements, and this transfer became effective from 1 April 2015.

Subsequent work has been ongoing throughout the reporting year with respective actuaries to identify and agree a process to address the current pension deficit and to provide staff with the relevant information in relation to the transfer of pension contributions.

Whilst it is not currently possible to quantify the actual financial exposure, initial actuarial estimates indicate that the potential shortfall will range from £1.830m to £10.730m depending on how many members elect to transfer their accrued pension benefits from NILGOSC to NICS pension arrangements.

In order to be prudent, a provision of £10.730m (2014-15: £1.969m) has been included in the financial statements as the best estimate of the potential shortfall. This provision is in addition to the £3.323m asset (2014-15: £5.931m liability) in Note 11.2. There are however, inherent uncertainties in this transfer value and Note 13 to the Accounts provides further detail on these uncertainties.

11.4 Early retirement costs – £0.301m (2014-15: £0.353m)

This provision relates to inherited pension costs associated with the early departure of staff in the years prior to the creation of the Agency. The costs are payable to NILGOSC and are payable over the lifetime of the retired staff member and his/her spouse (where applicable).

11.5 Legal costs – £0.089m (2014-15: £0.122m)

This provision relates to potential compensation payments and associated legal costs of staff personal injury claims and industrial tribunal cases against the Agency.

12. Capital and other commitments

12.1 Capital commitments

	2015-16 £000	2014-15 £000
Contracted capital commitments at 31 March not otherwise included in these financial statements:		
Property, plant and equipment	-	-
Intangible assets	-	-
Total	-	-

12.2 Commitments under leases

Operating leases

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

	2015-16 £000	2014-15 £000
Obligations under operating leases comprise:		
Land and buildings		
Not later than one year	388	422
Later than one year and not later than five years	929	1,029
Later than five years	589	794
	1,906	2,245
Photocopiers and vehicles:		
Not later than one year	8	10
Later than one year and not later than five years	9	11
Later than five years	-	-
	17	21
Total	1,923	2,266

12.3 Other financial commitments

The Agency has entered into non-cancellable contracts (which are not lease or PFI contracts) for reception, security duties and planned maintenance at the Juvenile Justice Centre; service fees relating to its leasehold properties; and funding payable to certain voluntary and community sector organisations for the delivery of programmes and initiatives. Total future commitments are shown in the table below analysed according to the period in which the payments fall due.

	2015-16 £000	2014-15 £000
Not later than one year	376	530
Later than one year and not later than five years	224	530
Later than five years	114	141
Total	714	1,201

13. Contingent liabilities

The Agency's contingent liabilities have been outlined below on the basis that amounts have not been recognised as provisions because their existence will only be confirmed by the occurrence of one or more uncertain future events, not wholly within the Agency's control.

NILGOSC Bulk Transfer

The transfer of staff to the NICS pension arrangements on the 1 April 2015 may give rise to an increase in the estimated shortfall for the cost of the bulk transfer as there is uncertainty in respect of the number of members who are likely to transfer their past service. In addition there may be additional costs to buy in to the NICS pension arrangements dependent on the specific assumptions. As these amounts are dependent on members electing to transfer their past service, it is not possible to quantify the exact liability at the reporting date. (See Note 11 for further details).

Legal and compensation costs

The Agency is currently contesting a number of personal injury or industrial tribunal claims brought by staff or young people. Provision has been made in these financial statements for cases where it is considered probable that payment may be made in the future. (See Note 11 for further details).

However, there are cases which have not been provided for as the Agency does not consider it likely that payment will be made e.g. because it expects that the Agency will be able to successfully defend these cases.

14. Related party transactions

The Youth Justice Agency is an Executive Agency of the Department of Justice.

The Department of Justice is regarded as a related party. During the year, the Agency has had various material transactions with the Department, and with other entities for which the Department of Justice is regarded as the parent Department, viz:

- Police Service of Northern Ireland;
- Northern Ireland Prison Service;
- Forensic Science Northern Ireland;
- Northern Ireland Courts and Tribunals Service;
- Probation Board for Northern Ireland; and
- Northern Ireland Policing Board.

In addition, the Agency has had various transactions with other government departments and central government bodies. Most of these transactions have been with the Department of Health (DoH) [formerly Department of Health, Social Services and Public Safety (DHSSPS)], Department of Finance (DoF) [formerly Department of Finance and Personnel (DFP)] and related Agencies.

Whilst none of the members of the Management Board or key management of the Agency had any material personal transactions with the Agency, the Agency had transactions with the following organisations connected to members of the Management Board and senior management.

An Independent Board Member is also an Independent Board Member for the Probation Board for Northern Ireland. During 2015-16, the Agency paid £6,824 (2014-15: £10,493) to the Probation Board for the staff administration of the Duke of Edinburgh Award Scheme. During 2015-16, Probation Board for Northern Ireland paid £44,770 (2014-15: Nil) to the Agency for the rental of property and associated costs. All the transactions were conducted at arm's length.

15. Third-party assets

Youth Conference Compensation

Where a youth conference plan requires a young person to compensate a victim, the money is collected by the Agency and held in a separate bank account until it is paid over to the victim. The Youth Conference Compensation Account has a balance of £1,986 as at 31 March 2016 (2014-15: £2,604).

Young Persons Cash

The young people in custody have a private cash facility for the lodgement of their pocket money and for funding tuck-shop purchases. When the young people are discharged they are paid in full the balance on their account in cash. The balance held at 31 March 2016 is £1,270 (2014-15: £1,143).

Young Person Trust Account

The Trust Account was set up with donations for the benefit of young people. The donations were invested in a Trust Account which has a balance of £3,728 at 31 March 2016 (2014-15: £3,273).

Assets held

The monies noted above are not included within the Agency's assets as they do not belong to the Agency. The assets held at the reporting period date to which it was practical to ascribe monetary values are set out in the table below:

	31 March 2015 £000	Gross Inflows £000	Gross Outflows £000	31 March 2016 £000
Monetary assets such as bank balances	7	41	(41)	7

16. Events after the reporting date

There were no events after the reporting date that required disclosure.

Date for authorisation of issue

The Accounting Officer authorised these financial statements for issue on 27 June 2016.

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