



Youth Justice
Agency

**ANNUAL REPORT
AND ACCOUNTS
2016 - 2017**

making communities safer
by helping children to stop offending



ANNUAL REPORT AND ACCOUNTS 2016 - 2017

For the year ended 31 March 2017

*Laid before the Northern Ireland Assembly under
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and Accounts Act (Northern Ireland) 2001
by the Department of Justice*

on

3 July 2017



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Performance Report

OVERVIEW

The purpose of the Overview is to provide sufficient information to ensure that the remit and purpose of the Agency is understood. The Overview includes:

- a statement from the Chief Executive providing his perspective on the performance of the Agency over the period;
- a statement of the purpose and activities of the Agency;
- the key issues and risks that could affect the Agency in delivering its objectives; and
- a performance summary.



Foreword By Chief Executive

I am pleased to present the Youth Justice Agency's Annual Report and Accounts for 2016-17.

This year saw significant changes to the political landscape at both the beginning and end of the year. I consider the Agency has adjusted and adapted effectively to this changing environment and continued to deliver on its commitments to a very high standard.

A key focus of the past year - and which continues on through to 2017-18 - is a programme of work to deliver an enhanced regime within Woodlands Juvenile Justice Centre (JJC). The key strands of this wide-ranging programme include healthcare, education, business delivery and process management. We have already made notable progress in a number of areas. One such example has been our positive relationship with colleagues in the Department of Education (DE), along with those in the Education Authority (EA), which has enabled good progress to be made on the establishment of an Education Other Than At School (EOTAS) within the JJC - I am hopeful that the transfer of education will be successfully completed by September 2017.

Progress also continues on the further enhancement of the healthcare aspect in Woodlands. We have established strong links with colleagues in the Department of Health which will undoubtedly help drive and implement the desired healthcare model in the coming year.

Furthermore, a Review of Regional Children's and Young People's facilities with regards to Secure Care, commissioned by the Health and Social Care Board, has included Woodlands Juvenile Justice Centre within its scope. This Review, which commenced in early 2017, will look holistically at the relationships between Secure Children's Homes and the range of services provided by each Centre to determine whether outcomes for children accessing these services can be increased and improved through more effective collaborative working and resource-sharing. This Review is expected to complete its work by July 2017 and we await its outcome and will plan forward accordingly.

Another feature of this year has been a continued focus on Early Intervention. As an Agency, we have targeted resources at trying to reduce the number of first-time entrants into the formal justice system and diverting as many young people as possible from it at the earliest possible stage. Our involvement in early intervention is led by our Youth Justice Services staff in conjunction with the community and voluntary sector. We received £130k this year from the Early Intervention Transformation Programme (EITP) which was invested in a broad range of initiatives including, inter alia, the production of three DVDs: 'No Harm Done', 'One Punch' and 'One Glance' - focusing on the consequences of good/bad decision making, physical violence and irresponsible driving respectively, and 'Mind Games' - a play about Domestic Violence. These were presented to various audiences including children/young people (both in custody and in community) and parents, and were very well received. They can be viewed on the Department's website (www.justice-ni.gov.uk).

I am confident that the funding from EITP for 2017-18 will enable us to provide more successful and welcomed interventions for our young people and community.

A further key area of work for the Agency during this year has been a focus on legislation pertaining to children in the justice system and how we might make it simpler for all involved. Work is well underway to deliver a consultation paper on how we might take this forward.

On the staffing front I am delighted to report that we had a seamless transition from National Joint Council (NJC) Terms and Conditions to those of the Northern Ireland Civil Service (NICS) and I am grateful to everyone who was affected for working with us on this major change. We also took proactive measures to backfill a number of key posts vacated by colleagues who left under the NICS Voluntary Exit Scheme and completed a review of our administrative services.

Lastly, but importantly, I am grateful to staff for their continued forbearance and commitment throughout this year of change.

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 DOJ.

The Agency sits 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, namely:

- 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 statute-based and non-statutory support services to young people who offend between the ages of 10 to 17 years, both within the community and within custody. In doing so, it works alongside key justice partners, such as the Public Prosecution Service (PPS) and Police Service of Northern Ireland (PSNI); other statutory bodies, including the Departments of Education (DE), Health (DoH) and Communities (DfC); and voluntary and community-based bodies. 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, with restorative and reparative justice at its core.

The services delivered by the Agency are subject to inspection and review by the Criminal Justice Inspection Northern Ireland (CJINI) and by the Department of Health (DoH). 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 DE.

Our community-based services are delivered by our **Youth Justice Services** Directorate staff, overseen by the Director of Youth Justice Services. It comprises both administrative and front-line operational staff currently based in five Area Teams strategically located across Northern Ireland.

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 the only custodial facility for children in Northern Ireland. It is overseen by the Director of Custodial Services supported by a team of Social Workers, Care Workers, Nurses, Teachers, Vocational Instructors, support staff and administrative staff. JJC 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 young people under PACE legislation. It can accommodate a maximum of 48 young people.

JJC 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 JJC and the wider Agency, providing a range of support services.

JJC 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 Business Support Team based in the Agency's Headquarters delivers an amalgam of core administrative and executive business services on behalf of the Chief Executive, including corporate governance, Ministerial/Assembly business, communications, business performance, records management, information technology and estates management.

Other functions, such as financial management, research and statistics and personnel support is provided by DOJ on a Shared Services basis.

From the beginning of the 2017-18 year, a single NICS Internal Audit team has been established within the Department of Finance and this will incorporate the DOJ Internal Audit team. The Internal Audit service to the DOJ will continue to be provided as before with the same personnel and to the same professional standards.

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 Northern Ireland Civil Service (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 2016-17 year in light of 3.9% efficiency cuts;
- re-prioritisation of business objectives completed by Senior Management;
- monthly financial reporting to the Agency Board; and
- reduced overtime spend during 2016-17 year.

ii - Failure to adequately manage future change proposals affecting the Agency

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 approved; and
- review of financial impact and budget implications in light of anticipated further funding reductions in 2017-18 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 audit on Attendance Management;
- provision of physiotherapy and psychology therapies by the Police Rehabilitation and Retraining Trust to staff as necessary;
- following the move to NICS HR, monthly meetings with the Strategic HR Business Partner (SHRBP) will be established to discuss individual cases, appropriate support and next steps;
- SHRBP attendance at monthly Directors meeting and Management Board to enable direct reporting on absence management;
- all long term sickness absence/inefficiency cases referred to HR;
- 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

Following the May 2016 election, the Assembly adopted an outcomes-based accountability (OBA) approach to develop the 2016-21 Programme for Government (PfG). This encourages cross-departmental collaborative working and external stakeholder engagement to successfully deliver the desired outcomes. Outcomes-based accountability will challenge us to measure our success by looking at the impact our programmes have on people's lives.

The Department of Justice leads on Outcome 7 which is 'We have a safe community where we respect the law, and each other'. Outcome 7 has five primary Indicators and the Department of Justice leads on three of these:

- PfG Indicator 1: Reduce crime;
- PfG Indicator 38: Increase the effectiveness of the justice system; and
- PfG Indicator 39: Reduce re-offending.

In October 2016, the DOJ published its own Departmental Business Plan covering the final six months of 2016-17. This plan translates Ministerial priorities into delivery objectives and achievement targets under the following core objectives:

- to reduce crime and the harm and vulnerability caused by crime;
- to increase the effectiveness of the justice system;
- to reduce the risk of re-offending; and
- to maximise the efficiency of the Department.

The Agency contributes directly into two key deliverables within the 'Youth Offending' strand of the 'Reduce the risk of re-offending' objective:

PfG Outcome 7: We have a safe community where we respect the law and each other		
PfG Measure: Reduced Re-offending		
DOJ Objective: Reduce the risk of re-offending		
Deliverable	SMART Performance Target	Update
Develop a plan of action to implement agreed proposals in the 'Scoping Study on Children in the Criminal Justice System'	By March 2017 to have Ministerial approval to move to the next phase of the Scoping Study	<p>The then Justice Minister met individually with the then Health and Education Ministers to discuss how their respective Departments could work together to improve the experience of children and young people.</p> <p>Preparatory work towards implementation is well advanced. However, implementation will require the endorsement of the Justice Minister.</p>
Finalise the transfer of education and training to the Education Authority (EA)	By 31 December 2016 to have JJC established as an EA operated EOTAS (Education Other Than At School) Centre	<p>Preparation for the transfer of education service delivery from YJA to EA is ongoing. It is anticipated that the transfer will be completed by September 2017.</p> <p>It has been agreed that YJA will retain responsibility for the provision and general management of Vocational Training services.</p>

The Agency has been proactive in developing internal performance management and reporting systems based upon the principles of Outcome Based Accountability (OBA) and linked to these PfG outcomes and indicators. The introduction of a Business Report Card 2016-17 has enabled the Agency's Management Board to monitor and evaluate performance against pre-determined strategic outcomes. This is set out in greater detail in the Performance Analysis section.

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.

Going forward in 2017-18, the Agency will drive forward the implementation of a wide-ranging programme flowing from the Scoping Study on the youth justice system, in partnership with our Departmental, criminal justice and other statutory partners. Key aims will be, where possible, keeping children out of the system altogether by providing early intervention and support; developing community alternatives; maximising exit points and diversionary disposals; and increased use of restorative disposals.

There is a shared desire to widen our focus beyond a justice approach when dealing with young people who offend - to one which has the welfare of the child at its heart. To this end, we will progress our well-established positive and productive engagement with colleagues in the Department of Health (DoH) looking at ways of providing the most effective service which can address the needs of young people.

We are also hopeful of completing the formal transfer of education to the Education Authority (EA), thus firmly establishing our Education Centre at JJC as an EOTAS (Education Other Than At School) facility which will offer the best education possible to our young people in custody.

The Agency is confident that the genuine and determined commitment to work more closely together, to develop and deliver a more holistic, seamless and supportive structure, will ensure that children will be provided with the most appropriate help at key stages of their lives.

In respect of finance, we will continue to take a 'zero-based' approach to our financial planning which simply means that our budget will be prioritised to ensure that the finances are available to cover our key areas of work. Furthermore, the Agency will want to ensure that effective workforce planning is carried out to ensure that we deliver on our priorities. The Agency is also keen to progress the Pension changes with regards to former National Joint Council (NJC) staff and will work to ensure that this process is completed as soon as possible.

PERFORMANCE ANALYSIS

The performance of the Agency against its pre-determined strategic outcomes is detailed below.

Outcome 1:	
<ul style="list-style-type: none"> • Children in custody have access to appropriate education and healthcare; • Children in custody are challenged and supported to make positive choices; and • Families, carers and community engage with and support children in custody. 	
Developments / Activities / Actions	How well are we doing?
<p>a. Health - Develop and maintain adequately resourced and professionally accredited healthcare provision to include Children and Adult Mental Health Services (CAMHS) and Occupational Therapy (OT) services.</p>	<p>a. A consistent pool of agency nursing staff is delivering an effective and reliable service, with oversight and clinical governance provided by a seconded Senior Nurse Manager. Healthcare screening of children, which includes a mental health component, is undertaken upon committal. An in-reach CAMHS service operates in collaboration with the nurse clinical practice team.</p> <p>A seconded Occupational Therapist is in place and has determined the level of need for OT services going forward into 2017-18. Weekly GP clinics have continued without disruption during 2016-17 and there is ongoing provision for dental care and ophthalmology.</p> <p>Internal procedures for dispensing medication have been piloted and developed to achieve increased efficiency.</p>
<p>b. Education - Finalise arrangements for the transfer of education and vocational training to the EA, upholding JJC as an established EOTAS centre.</p>	<p>b. Preparation for the transfer of education service delivery from the Agency to the EA is ongoing. It is anticipated that the transfer will be completed by September 2017. It has been agreed that the Agency will retain responsibility for the provision and general management of Vocational Training services for all children.</p>

Outcome 1:

- Children in custody have access to appropriate education and healthcare;
- Children in custody are challenged and supported to make positive choices; and
- Families, carers and community engage with and support children in custody.

Developments / Activities / Actions How well are we doing?

<p>c. Education - Further develop and deliver an enhanced regime through a high quality core curriculum, in accordance with the National Entitlement Framework.</p>	<p>c. Since September 2016 a steady state for educational and vocational service delivery has been achieved with almost all children attending 'school' or training on each weekday. Substitute teachers have been used to provide a range of core subjects for all children while vocational instructors from Springvale Learning Centre have further enhanced the regime for post-school leavers. The introduction of personal development programmes has added to the spectrum of provision that complies with EOTAS philosophy.</p>
<p>d. Families - Encourage and support families and carers involvement to help prepare young people for a life outside custody.</p>	<p>d. The developing scope of work with families is evidenced through the work of the Parents' Support Group in providing training and support for families. The role of staff in engaging families in the planning for their child's release is a key part of the Case Management process.</p>
<p>e. Business processes - Review the JJC Case Management process to ensure compliance with corporate standards.</p>	<p>e. Case files are audited to ensure that Agency standards apply with regard to meeting schedules, completion of assessments and formal plans for pre and post release.</p>

Outcome 2:

- Children are offered opportunities to desist from criminal behaviour, re-integrate into society and improve their life chances;
- Victims of crime have access to restorative justice; and
- Children are engaged in their community and recognise both their rights and responsibilities.

Developments / Activities / Actions	How well are we doing?
<p>a. Contribute to the next phase of the scoping study of children in the justice system.</p>	<p>a. The Agency has moved towards identifying and delivering targeted interventions to young people on the fringes of the youth justice system. To date over 1,000 young people have been facilitated via Youth Engagement Clinics. Woodlands JJC has been included in a Review of Special (Secure) Facilities as commissioned by the NI Health and Social Care Board. This will look holistically at the relationship between Secure Children’s Homes and the range of services provided by each Centre to determine whether outcomes for children can be improved through more effective collaborative working and resource-sharing.</p>
<p>b. Ensure effective and responsible support and challenges are provided to children based on assessment of need and risk.</p>	<p>b. The Agency continues to work on the basis of proportionality. Each intervention is tailor-made in order to address need and risk, to support the young person in desisting from further offending, as well as improving their life circumstances. An assessment based approach allows more intensive work with the highest risk children whilst ensuring lower risk children are not burdened with intensive interventions.</p>

Outcome 2:

- Children are offered opportunities to desist from criminal behaviour, re-integrate into society and improve their life chances;
- Victims of crime have access to restorative justice; and
- Children are engaged in their community and recognise both their rights and responsibilities.

Developments / Activities / Actions	How well are we doing?
<p>c. Review staffing roles and responsibilities to best deliver quality community interventions.</p>	<p>c. A fundamental review of staff roles and responsibilities resulted in a reduction of the number of local teams to five, and a realignment with council boundaries. Local management teams have been supported to undertake a more significant role in order to enable area managers to focus on more strategic priorities. A critical review of administrative roles and responsibilities will lead to more effective and efficient time management and delivery of essential services and duties.</p>
<p>d. Promote and deliver Bail Information and Support (BIS) interventions across all courts to include effective assessments and professional court representation.</p>	<p>d. Bail Support is delivered with the overarching aim of reducing the numbers of young people in custody by providing support during their period on bail in the community. In agreement with the Probation Board for Northern Ireland, YJA staff, in the main, represent both organisations at all Youth Court sittings across Northern Ireland.</p>

Outcome 3:

- YJA has a multi-skilled and flexible workforce which delivers a high quality service.

Developments / Activities / Actions	How well are we doing?
a. Apply Management Attendance Policy in a robust manner.	a. Monthly HR Business Partner meetings have been established and staff sickness levels continue to be monitored in line with Managing Attendance Policy. A total of 16.1 days per Staff Year Equivalent were lost during 2016-17.
b. Apply the Performance Management Policy.	b. Arrangements are in place to have all in-year staff performance reviews completed within deadline. An Agency Corporate Training Plan is in place.
c. Develop an internal communication and staff engagement strategy.	c. An Agency Communications Committee has been established to oversee internal and external communications. The Agency is represented on the DOJ Staff Engagement Forum.

Outcome 4:

- YJA resources are used effectively to deliver best value and best practice is operated in corporate governance.

Developments / Activities / Actions	How well are we doing?
a. Operate an effective financial management system, in line with public sector guidance e.g. Managing Public Money NI (MPMNI), NI Guide to Expenditure Appraisal (NIGEAE) and Government Financial Reporting Guidance (FReM).	a. Monthly monitoring and reporting of financial performance against budget is ongoing. Budget planning for 2017-18 has been completed.
b. Maintain an effective and secure information and data management system.	b. No information breaches during 2016-17.

Financial Review

Net Expenditure

The net expenditure of the Agency for 2016-17 is compared to the previous two financial years in the table below:

	2016-17	2015-16	2014-15
	£000	£000	£000
Total operating income	(114)	(77)	(147)
Staff costs	22,211	23,282	15,307
Purchase of goods and services	4,011	3,754	4,056
Depreciation and impairment charges	502	153	(631)
Provision expense	(24)	191	319
Total operating expenditure	26,700	27,380	19,051
Net operating expenditure	26,586	27,303	18,904
Finance expense	5	-	(4)
Net expenditure for the year	26,591	27,303	18,900

Staff costs can be analysed further as follows:

	2016-17	2015-16	2014-15
	£000	£000	£000
Wages and salaries, social security and pension costs	10,912	11,872	12,156
NICS Voluntary Exit Scheme (VES) costs	-	2,510	-
Pension provision	11,299	8,900	3,151
Staff costs	22,211	23,282	15,307

Non-Current Assets

Non-Current Asset expenditure movements are detailed in the notes to the financial statements. Capital expenditure in 2016-17 totalled £0.003m (2015-16: £0.095m).

Financial position

The total net assets of the Agency at 31 March 2017 were £2.158m (2015-16: £8.470m).

Cash flow

As detailed in the notes to the Accounts, the Agency's Net Assembly draw down in 2016-17 was £19.806m (2015-16: £23.275m) and the net decrease in Cash and cash equivalents in the year was £0.113m (2015-16: increase £0.215m).

Financial risk

For 2016-17, 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.

Long-term expenditure trends

Following departmental restructuring in May 2016, the Planning Appeals Commission and Water Appeals Commission (PACWAC) transferred from the then Office of the First and Deputy First Minister to the NI Courts and Tribunals Service, an Executive Agency of the Department of Justice. The figures given for long term expenditure trends have not been restated in line with the Statement of Assembly Supply not being restated. Consequently, the figures given for 2013-14, 2014-15 and 2015-16 do not include PACWAC expenditure of approximately £2.0m.

The charts opposite show:

- **Chart 1:** the movement in the Department of Justice non-ringfenced Resource DEL opening baseline over the period 2013-14 to 2017-18; and
- **Chart 2:** the indicative 2017-18 non-ringfenced Resource DEL 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 Non-Ringfenced Resource DEL opening baseline

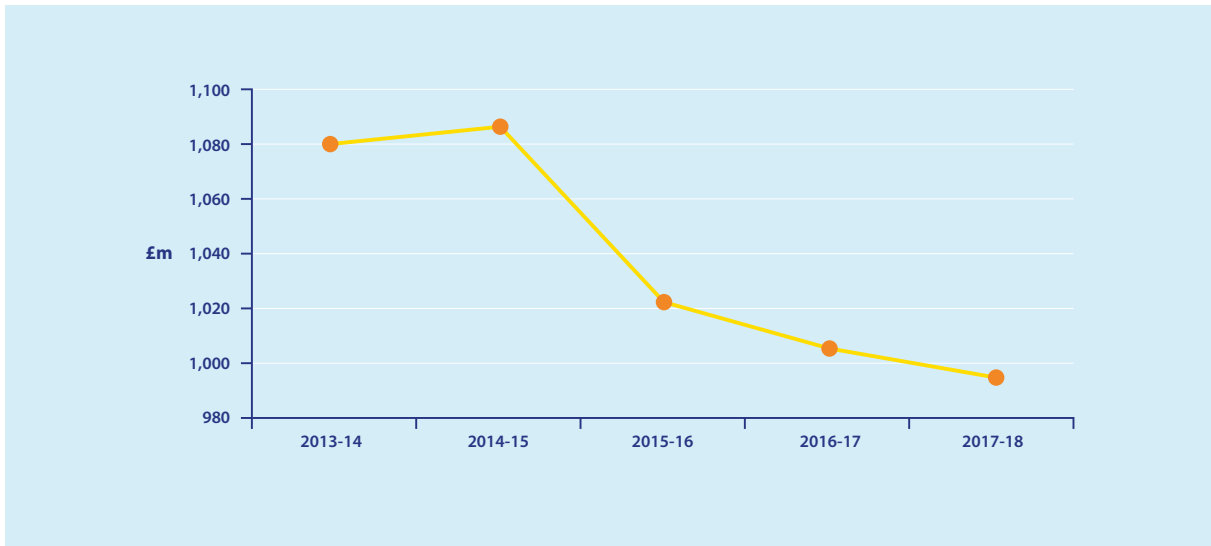
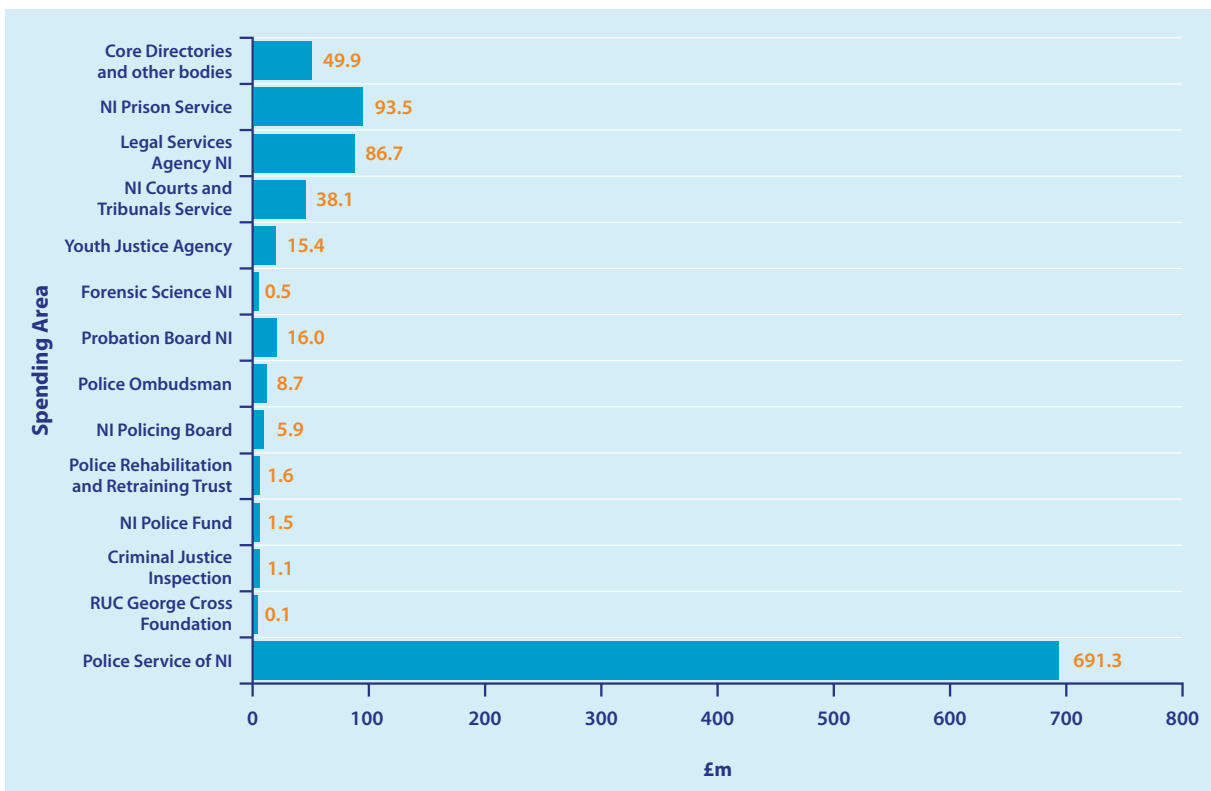


Chart 2: DOJ 2017-18 Non-Ringfenced Resource DEL indicative budgets



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 non-ringfenced 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

As noted above, 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 was provided by the Executive; and
- additional Voluntary Exit Scheme (VES) funding of £12.4m was available.

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.

2017-18 financial year

In a statement to the House of Commons on 24 April 2017, the Secretary of State for Northern Ireland outlined an indicative Budget position for NI departments. This position was based on the advice of the Head of the NI Civil Service (NICS) in conjunction with the NICS Board. The purpose of this statement was to provide clarity to departments as to the basis for departmental allocations in the absence of an Executive, so that Permanent Secretaries can plan and prepare to take more detailed decisions in that light.

The departmental allocations set out by the Secretary of State provide the basis on which departments are now planning for 2017-18. However, the Secretary of State was clear that the indicative budget position did not constrain the ability of an incoming Executive to adjust its priorities during the year. He also advised that some £42 million Resource DEL and £7 million Capital DEL was left unallocated in order to maintain flexibility for a new Executive to allocate resources to meet further priorities as they deem appropriate.

Therefore, while there is the potential for an incoming Executive to adjust these plans and also to allocate the unallocated resources, individual departments cannot anticipate any additional funding at this stage until such decisions are made.

The starting point for the DOJ's indicative non-ringfenced Resource DEL budget was as follows:

- a 4% cut was applied to the opening budget;
- 25% of the PSNI budget was protected and had no % cut;
- £34m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement; and
- £20m was provided towards pressures.

In setting indicative 2017-18 budgets, the Youth Justice Agency's indicative allocation fell by 4.0%.

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 (2015-16: £14,500).

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 (VFM) reports. A draft VFM report has been issued by NIAO to the Agency for consideration.

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 82.8% (2015-16: 91.9%) of invoices paid to suppliers within 10 working days following receipt of a properly rendered invoice. The Agency achieved an average of 92.6% (2015-16: 97.2%) 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 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 2016-17, further reducing the number of offices within the Youth Justice Services Directorate. Offices in Omagh and Lisburn closed and work has commenced to secure a shared office with PBNI in Omagh.

In addition, work is underway to rationalise our two offices in Londonderry into one office.

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 2016-17 the Agency received 14 requests for information under the Freedom of Information Act and 15 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

16 June 2017

Accountability Report

The Accountability section of the Annual Report outlines how the Agency meets its key accountability requirements to the Assembly and ensures best practice with corporate governance norms and codes. The three sub-sections within the Accountability Report are outlined below.

i - Corporate Governance Report

The purpose of this section is to explain the composition and organisation of the Agency's governance structures and how they support the achievement of its objectives.

As a minimum, the corporate governance report must include:

- Directors' Report;
- Statement of Accounting Officer's responsibilities; and
- Governance Statement.

ii - Remuneration and Staff Report

This section sets out the Agency's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors as salary and pension entitlements.

In addition the report provides information relating to remuneration and staff that the Assembly and other users see as key to accountability.

iii - Assembly Accountability and Audit Report

This section brings together the key Assembly accountability documents within the Annual Report and Accounts. It comprises:

- regularity of expenditure;
- Assembly accountability disclosures; and
- Certificate and Report of the Comptroller and Auditor General to the Assembly.

CORPORATE GOVERNANCE REPORT

Directors' Report

Management Board

The 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 2017 are set out below. Directors were in post for the full financial year unless otherwise noted.

Post	Member
Chief Executive	Declan McGeown
Director of Custodial Services	Brian Ingram
Director of Youth Justice Services	Mary Aughey
Acting Director of Corporate Services	Jill Brown (until 30 September 2016)
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 DOJ to minimise the risk of compromise of that information. Information assurance issues are reported quarterly to the Agency Management Board.

During 2016-17, the Agency had no information breaches.

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 a 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 staff are fully trained in the updated Safeguarding Guidance and Procedures which came into effect in June 2015.

During 2016-17 a total of 44 child protection allegations/referrals were received by the Agency. All but one of these related to occurrences 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. One referral arose within Woodlands Juvenile Justice Centre.

Fifteen of these 44 disclosures were reported by staff in Woodlands Juvenile Justice Centre and 29 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, particularly where they may be at risk of serious self-harm.

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 2016-17 report is contained overleaf.

During 2016-17 a total of 21 complaints were received by the Agency.

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 2016-17 is as follows:

Independent Complaint Reviewers Annual Report 2016-17

Introduction by Jodi Berg OBE

Complaints about the YJA are not common, and for the most part those that are made are settled quickly by YJA staff. However, when they do arise they need to be dealt with in an open and transparent way with the intention of giving a fair response to the complainant and, where necessary, learning from problems that have arisen. The ICR office sits at the end of the YJA's internal complaints procedure and aims to resolve all complaints referred to us in an amicable way by agreement. Where this is not possible we will reach a decision on whether or not the complaint was justified and, if it was, what action YJA should take to put things right. This can include giving an apology, an explanation, or making improvements to the way things are done.

In addition, our role is to monitor the operation of YJA's internal complaints procedure. We are able to do this through our visits to YJA's head office, its community-based offices and Woodlands Juvenile Justice Centre. During visits we are able to meet with the Chief Executive and members of his team, as well as hearing direct from staff and young people about their experience of YJA. This year I visited the YJA Eastern Area Team's Newtownards office and Woodlands JJC.

My meeting with the Chief Executive was again positive and constructive and underlined the YJA's commitment to helping young people avoid coming into contact with the criminal justice system, as well as doing all that can be done to help those who have done so to move forward towards pro-social lives.

The visit to the community-based office demonstrated how few serious complaints are raised that require the involvement of senior managers. When this happens considerable care and attention is given to settling matters in a satisfactory way. However, it remains a concern that most issues are settled without the information flowing from them reaching the Board.

It is generally the case, as this year, that more complaints arise in the custodial setting than in the community. This is not a surprise when one considers the position of young people in custody and the kinds of day to day problems that can arise regarding their activities and general living arrangements. However, all concerns, no matter how trivial they may seem to be are treated seriously by staff, who take the trouble to talk through any problems with a young person in their charge to try and reach an agreed way forward. It is clear in talking to young people at the JJC that they appreciate the stability and structure that is offered to them at Woodlands, the purposeful activities on offer to them, and the interest that staff take in them. This view is supported by the positive reports received by the YJA from the two unannounced visits to Woodlands by the Criminal Justice Inspectorate this year.

Our recommendations this year are that YJA makes more effort to record and make use of information flowing from complaints and concerns that do not meet the 'complaint' threshold and also develops a way to capture and share some of the positive feedback received in compliments made to YJA staff and managers.

Overall we are satisfied that the complaints process is effectively communicated to young people and that YJA staff deal fully and properly with concerns as they arise.

As always, I record our thanks to the Agency Board, its Head of Communications and senior managers for their support for the ICR role. We look forward to working with the YJA in the coming year.

Jodi Berg OBE

The ICR Office

Jodi Berg OBE and Elizabeth Derrington head the ICR office, the Independent Complaints Review service for the Youth Justice Agency (YJA). With backgrounds as solicitors and mediators, both are experts in dispute resolution and complaint review.

The ICR service is free to people with cause to complain about the service given by the YJA. Once the YJA has had the chance to respond to their concerns, if they remain unhappy then the final step in the Agency's complaints procedure is a referral to the ICR. We respond to all contacts in an efficient and courteous way. Our leaflet *Seeking a Fair Resolution* which says more about our service is available on our website at www.icrev.org.uk or from the YJA.

We treat everyone with 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 any third party. 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 to anyone else, including the person making the complaint. Requests for data or information must be made direct to the Agency.

The reporting year

During the year, the Agency recorded 21 internal complaints. Of these 11 were resolved at stage 1 of the process ("talk to a member of staff") and 9 at stage 2 ("complain to a senior manager") and 1 complaint progressed to the final internal Director stage (step 3) where it is ongoing but no complaints were made to the ICR office (step 4). As always, most complaints (20) were made about Custodial Services, however numbers remain very low. Complaints made included a complaint about the perceived lack of educational opportunities; being refused specific food; being placed on single separation for safeguarding reasons; and feeling others were treated better. All complaints were resolved by conversations between staff and young people explaining why things were dealt with in that way. Of more concern were complaints raised not about YJA itself but about treatment in custody before arrival at Woodlands. These are sensitive issues which the YJA takes forward with the Police or other agencies involved.

Overall, we are satisfied that the Agency has dealt with complaints well during the year. We are pleased to note that consideration is being given to the introduction of a new complaints summary form which will be part of the return given by Directors and will be used to inform senior managers and the Board about issues arising around the Agency. We welcome these changes which we feel are appropriate and will set the Agency on the right path for the future. We will be able to see how well these changes have been incorporated in practice on our next visit to the Agency.

Contact the ICR team

Contact us at:

e-mail: enquiries@icrev.org.uk

telephone: 020 7930 0749

website: www.icrev.org.uk

Please note: People who remain unhappy 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.

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act (Northern Ireland) 2001, the Department of Finance (DoF) 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 judgements 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 Agency is an Executive Agency of the 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.

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 has been revised and is in place - this 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 through regular review meetings.

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

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 2017 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 policy, planning and priority setting and the monitoring of business performance. The two Directors each 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 some changes in 2016-17 with the Acting Director of Corporate Services reverting to her substantive grade with effect from 1 October 2016. The Management Board, which currently comprises five members, meets each month and the meetings are chaired by me, the Chief Executive. The Management Board is also supported by the Agency’s designated Financial Shared Services Accountant, HR representative 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 2016-17:

Position	Member	Attendance
Chief Executive	Declan McGeown (Chair)	10/10
Director of Custodial Services	Brian Ingram	9/10
Director of Youth Justice Services	Mary Aughey	8/10
Acting Director of Corporate Services	Jill Brown (until 30 September 2016)	5/5
Independent Board Member	Sarah Havlin	8/10
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 meets 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 four meetings of the Audit and Risk Committee during 2016-17:

Position	Member	Attendance
Independent Board Member	Sarah Havlin (Chair)	4/4
Independent Board Member	David Brown	3/4
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 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:

Estates

- carry out a fundamental review of the Agency estate, particularly in relation to Youth Justice Services Directorate (regionally-based);
- ensure the Youth Justice Services estate is fit for purpose and is of the right configuration to meet caseload;
- work towards achieving value for money through reducing the estate or by collaborative accommodation arrangements within the wider DOJ family; and
- monitor maintenance contracts in place in the JJC, Headquarters and Youth Justice Services and costs.

IT

- ensure IT provision meets the business needs of the Agency;
- ensure the Agency's IT strategy and policies are aligned to DOJ;
- oversee the IT User Group; and
- ensure adequate arrangements are in place across all Agency premises in the interests of the security of staff, IT, records and assets.

Procurement

- ensure best practice in the procurement and contract management of goods and services in line with the public procurement policy and CPD guidance;
- ensure the Agency procurement strategy supports the objectives set out in the Corporate Plan;

- ensure transparency, equality of opportunity and consistency in all procurement practices;
- work towards achieving value for money through competitive tender, collaborative opportunities within the wider DOJ family etc;
- provide advice to Senior Managers on the most efficient, economic and effective process for the procurement of goods and services;
- identify areas for efficiency and establish Agency wide contracts for generic services; and
- consider all procurement proposals in relation to goods and services, IT, premises; external funding to voluntary and community groups (including EITP), small grants, learning and development and consultancy.

4. Risk Management and Internal Control

The management of risk is controlled by the 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. 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 budget managers 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 have been issued to all managers and are accessible by staff through the Agency section of the DOJ 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.
- 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);

- Independent Complaints Reviewer (ICR);
- Independent Monitoring Role - David Brown (YJA Independent Board member); and
- Health and Safety Executive NI (HSENI).

There were no significant control weaknesses identified from reviews carried out by these independent bodies in 2016-17.

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 Statement 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 Directors and Acting Director to discuss progress against key priorities. At these review meetings I reported on the Agency's overall performance, which included updates on our 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 2016-17, the following audits were completed by Internal Audit:

- **Attendance Management** (follow up - February 2017) - satisfactory assurance - no priority 1 recommendations;
- **Business Continuity** - satisfactory assurance - no priority 1 recommendations;
- **Third Party Funding** - satisfactory assurance - no priority 1 recommendations;
- **Line of Business ICT** - satisfactory assurance - no priority 1 recommendations;
- **Management Accounts** - satisfactory assurance - no priority 1 recommendations;
- **Validation of Reported Performance Against Targets** - limited assurance - no priority 1 recommendations;
- **Creditors Payments, including Gifts & Hospitality** - satisfactory assurance - no priority 1 recommendations; and
- **Travel and Subsistence** - satisfactory assurance - no priority 1 recommendations.

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

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 2016-17 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 2017-18:

- Independent Validation of Reported Performance;
- Corporate Governance;
- Attendance Management;
- Financial Accounts;
- Line of Business ICT; and
- Procurement and Contract Management.

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 2016-17 acknowledged that 'the Agency had dealt with complaints well during the year' and specifically reported that the ICR was 'satisfied that the complaints process is effectively communicated to young people and that YJA staff deal fully and properly with concerns as they arise'.
- Independent monthly monitoring visits to JJC are undertaken by one of the Agency's IBMs. 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. 2017-18 Budget Position

The Northern Ireland Assembly was dissolved as from 26 January 2017 for an election which took place on 2 March, on which date Ministers also ceased to hold office. An Executive was not formed following the election within the period specified in the legislation. As a consequence, a Budget Act is not yet in place for 2017-18. In the absence of a budget for 2017-18 determined by an Executive, Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 provide for the Permanent Secretary of the Department of Finance to issue cash to departments and agencies from the NI Consolidated Fund. These powers are an interim measure designed to ensure that services can be maintained until such times as a budget is agreed and a Budget Act passed.

7. Significant Internal Control Issues

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

There were no significant internal control issues during 2016-17.

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.

8. 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. The minimum point has been removed in each year from 2014 to 2016 (the scales now have 8 pay points) 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; 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.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would 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 IBMs on 31 March 2014 for a period of three years, renewable by agreement. Both contracts have recently been extended for a further three year period.

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]

2016-17				
Officials and IBMs	Salary	Benefits in kind (to nearest £100)	*Pension Benefits £000	Total £000
	£000			
Declan McGeown Chief Executive	65-70	-	34	100-105
Brian Ingram Director of Custodial Services	55-60	-	7	60-65
Mary Aughey Director of Youth Justice Services	50-55	-	21	75-80
Jill Brown Acting Director of Corporate Services (until 30 September 2016)	20-25 (45-50 full year equivalent)	-	9	30-35
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 and any increase or decrease due to a transfer of pension rights.*

[Audited information]

2015-16				
Officials and IBMs	Salary	Benefits in kind	*Pension Benefits	Total
	£000	(to nearest £100)	£000	£000
Declan McGeown Chief Executive	65-70	-	34	100-105
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
Jill Brown Acting Director of Corporate Services	45-50	-	24	70-75
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 and any increase or decrease 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 ex gratia payments.

Benefits in Kind

No benefits in kind were provided to members of the Management Board during 2016-17 (2015-16: Nil).

Fair pay disclosure

	2016-17	2015-16
Band of highest paid Director's Total Remuneration*	£70-75,000	£65-70,000
Median Total Remuneration*	£32,625	£34,017
Ratio	2.22	1.98

**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 2016-17 was £70,000 - £75,000 (2015-16: £65,000-£70,000). This was 2.22 times (2015-16: 1.98 times) the median remuneration of the remaining workforce which was £32,625 (2015-16: £34,017).

No employees (2015-16: Nil) in a specialist post received a full-time equivalent remuneration which was in excess of the highest paid Director. Remuneration ranged from £16,000 to £70-75,000 (2015-16: £16,000 to £65-70,000).

Pension entitlements

[Audited information]

Officials	Accrued pension at pension age as at 31/3/17* and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/17* £000	CETV at 31/3/16 £000	Real increase in CETV £000	Employer contribution to partnership pension account (Nearest £100)
Declan McGeown Chief Executive	15-20 plus lump sum of 45-50	0-2.5 plus lump sum of 0-2.5	290	260	15	-
Brian Ingram Director of Custodial Services	20-25 plus lump sum of 70-75	0-2.5 plus lump sum of 0-2.5	545	539	6	-
Mary Aughey Director of Youth Justice Services	15-20 plus lump sum of 30-35	0-2.5 plus nil lump sum	248	234	9	-
Jill Brown Acting Director of Corporate Services (until 30 September 2016)	15-20 plus nil lump sum	0-2.5 plus nil lump sum	234	222	4	-

**or date of leaving if earlier*

No pension benefits are provided to the Independent Board Members.

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the Northern Ireland Civil Service pension schemes 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 reviewed annually in line with changes in the cost of living. Prior to 2011, pensions were reviewed 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 reviewed annually in line with changes in the cost of living.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved 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 reviewed annually in line with changes in the cost of living.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2016 was 1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2017.

Employee contribution rates for all members for the period covering 1 April 2017 to 31 March 2018 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates - Classic members or classic members who have moved to alpha	Contribution rates - All other members
From	To		
£0	£15,000.99	4.60%	4.60%
£15,001.00	£21,422.99	4.60%	4.60%
£21,423.00	£51,005.99	5.45%	5.45%
£51,006.00	£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 8% and 14.75% (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 is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website:

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 2008 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. 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) 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 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 for further details).

Compensation on early retirement or for loss of office

There were no compensation benefits paid by the Agency to any members of the Management Board during the financial year.

Staff Report

Staff costs

[Audited information]

	Note	Permanently Employed Staff	Others	2016-17 £000 Total	2015-16 £000 Total
Wages and salaries		7,913	500	8,413	11,738
Social security costs		836	-	836	759
Other pension costs		1,663	-	1,663	1,885
Employer service costs - present		-	-	-	139
Pension provision	11	11,299	-	11,299	8,761
Total Gross Costs		21,711	500	22,211	23,282
Less recoveries in respect of outward secondments		-	-	-	-
Total Net Costs		21,711	500	22,211	23,282

The Northern Ireland Civil Service pension schemes 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 DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2017.

For 2016-17, employers' contributions of £1,641,369 were payable to the NICS pension arrangements (2015-16: £1,863,576) 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 2017-18, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2016-17 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 (2015-16: £Nil) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2015-16 3% to 14.7%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £Nil, 0.5% (2015-16: £Nil 0.5%) of pensionable pay, were payable to the NICS Pension schemes 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.

0 persons (2015-16: 2 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2015-16: £Nil).

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 2016-17, the contribution rates were 17.7% for employers, and range from 9.3% to 11.3% for employees (2015-16: 8.6% to 10.2%). The total employer pension cost during the year was £24,852 (2015-16: £49,284).

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]

	2016-17			2015-16		
	Permanently employed staff	Other	Total	Permanently employed staff	Other	Total
Operational staff	217	14	231	246	9	255
Administration and support staff	18	1	19	20	2	22
Total	235	15	250	266	11	277

Staff composition

The number of persons employed at 31 March 2017 was as follows:

	Female staff	Male staff	Total staff
Agency Board	2	3	5
Senior Civil Service	-	1	1
Agency Employees	147	94	241

Managing attendance

The provisional year-end outturn figure for sickness absence at 31 March 2017 was 16.1 days per SYE (Staff Year Equivalent). Although this represents a slight decrease on last year's figure of 16.6 days per SYE, this will continue to be a high priority area for the Agency 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 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. Throughout 2016-17 the Agency published regular staff bulletins and Board briefings via e-mail and staff intranet. 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 Agency incurred no expenditure on consultancy during 2015-16 or 2016-17.

Off-Payroll Engagements

There were no off-payroll engagements at a cost of over £58,200 per annum in place during 2016-17: (2015-16: Nil).

Reporting of Civil Service and other compensation schemes - exit packages

[Audited information]

Exit package cost band			2016-17	2015-16
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Total number of exit packages by cost band
<£10,000	-	-	-	1
£10,000 - £25,000	-	-	-	13
£25,000 - £50,000	-	-	-	30
£50,000 - £100,000	-	-	-	18
£100,000 - £150,000	-	-	-	-
£150,000 - £200,000	-	-	-	-
over £200,000	-	-	-	-
Total number of exit packages	-	-	-	62
Total resource cost £	-	-	-	£2,509,730

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 or 2016-17.

Remote Contingent Liabilities

There were no contingent liabilities requiring disclosure under Assembly reporting requirements. The Agency had no significant remote contingent liabilities during 2016-17 (2015-16: £Nil) that require disclosure. Note 13 provides further details regarding the contingent liabilities that are included within the financial statements.

Accountability Report



Declan McGeown

Chief Executive and Accounting Officer
16 June 2017

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 of Northern Ireland for the year ended 31 March 2017 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 Taxpayer's 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 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 Officer's 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 examine, 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 Financial Reporting Council'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 of Northern Ireland's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Youth Justice Agency of Northern Ireland; 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 of Northern Ireland's affairs as at 31 March 2017 and of the net expenditure, cash flows and changes in taxpayers' equity 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 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 the Management Commentary 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 part of the Remuneration Report 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 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
28 June 2017

Financial Statements

Statement of Comprehensive Net Expenditure For the year ended 31 March 2017

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	2016-17 £000	2015-16 £000
Income from sale of goods and services	4	-	-
Other operating income	4	(114)	(77)
Total operating income		(114)	(77)
Staff costs	2	22,211	23,282
Purchase of goods and services	3	4,011	3,754
Depreciation and impairment charges	3	502	153
Provision expense	3	(24)	191
Total operating expenditure		26,700	27,380
Net operating expenditure		26,586	27,303
Finance expense	3	5	-
Net expenditure for the year		26,591	27,303
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	(559)	(1,116)
• net (gain)/loss on revaluation of intangibles	6	-	-
• actuarial (gain)/loss on pension liability	11	924	(3,662)
Comprehensive net expenditure for the year		26,956	22,525

The notes on pages 68 to 96 form part of these accounts.

Statement of Financial Position

As at 31 March 2017

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	2016-17 £000	2015-16 £000
Non-current assets			
Property, plant and equipment	5	17,932	17,884
Intangible assets	6	14	22
Total non-current assets		17,946	17,906
Current assets			
Trade and other receivables	9	201	113
Cash and cash equivalents	8	4	57
Total current assets		205	170
Total assets		18,151	18,076
Current liabilities			
Cash and cash equivalents	8	(60)	-
Trade and other payables	10	(1,639)	(1,809)
Provisions	11	(4,761)	(121)
Total current liabilities		(6,460)	(1,930)
Total assets less current liabilities		11,691	16,146
Non-current liabilities			
Provisions	11	(9,533)	(7,676)
Total non-current liabilities		(9,533)	(7,676)
Total assets less total liabilities		2,158	8,470
Taxpayers' equity and other reserves			
General fund		396	7,236
Revaluation reserve		1,762	1,234
Total equity		2,158	8,470



Declan McGeown

Chief Executive and Accounting Officer

16 June 2017

The notes on pages 68 to 96 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2017

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	2016-17 £000	2015-16 £000
Cash flows from operating activities			
Net expenditure for the year		(26,591)	(27,303)
Adjustment for non-cash transactions	3	12,635	9,992
(Increase)/decrease in trade and other receivables	9	(88)	81
Increase in trade and other payables	10	(170)	263
<i>Less movement in payables relating to items not passing through the SCNE</i>	10	21	9
Use of provisions	11	(5,702)	(6,007)
Net cash outflow from operating activities		(19,895)	(22,965)
Cash flows from investing activities			
Purchase of property, plant and equipment		(14)	(114)
Purchase of intangible assets		-	-
Proceeds of disposal of property, plant and equipment		-	10
Net cash outflow from investing activities		(14)	(104)
Cash flows from financing activities			
Net Assembly Funding		19,806	23,275
Net financing		19,806	23,275
Net (decrease)/increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		(103)	206
Receipts due to the Consolidated Fund		1	9
Payments of amounts due to the Consolidated Fund		(11)	-
Net (decrease)/increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		(113)	215
Cash and cash equivalents at the beginning of the period	8	57	(158)
Cash and cash equivalents at the end of the period	8	(56)	57

The notes on pages 68 to 96 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2017

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 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
Net Assembly Funding		19,806		19,806
Comprehensive net expenditure for the year		(27,515)	559	(26,956)
Auditor's remuneration	3	15	-	15
Other notionals	3	823	-	823
Transfer between reserves		31	(31)	-
Balance at 31 March 2017		396	1,762	2,158

The notes on pages 68 to 96 form part of these accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2016-17 *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 2 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*:

Issued and effective in 2016-17 for the first time:

The Agency has considered the accounting initiatives identified by HM Treasury effective in 2016-17 for the first time and considers that these changes are not relevant or material to its operations.

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 2017 or later periods, but which the Agency has not adopted early. Other than as outlined below, the Agency considers that these standards are not relevant or material to its operations.

Standard	IFRS 15 - Revenue from Contracts with Customers (IAS 18 Revenue replacement) (new)
Effective date	1 January 2018 (not yet EU adopted) - with a view to include in the 2018-19 <i>FReM</i>
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>
Comments	The introduction of IFRS 15 is subject to analysis and review by HM Treasury and the other Relevant Authorities. HM Treasury issued an Exposure Draft on IFRS 15 over the Summer of 2016. Feedback from this consultation process has been considered and will inform updates to the <i>FReM</i> . No adaptations to IFRS 15 have been proposed.

Standard	IFRS 16 - Leases (IAS 17 Leases replacement) (new)
Effective date	1 January 2019 (not yet EU adopted) - with a view to include in the 2019-20 FReM
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>
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 early 2018.

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	2016-17 £000	2015-16 £000
Wages and salaries		8,413	11,738
Social security costs		836	759
Other pension costs		1,663	1,885
Employer service costs - present		-	139
Pension provision	11	11,299	8,761
Total Gross Costs		22,211	23,282
Less recoveries in respect of outward secondments		-	-
Total Net Costs		22,211	23,282

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

	Note	2016-17 £000	2015-16 £000
Purchase of goods and services			
Staff related costs		349	290
Rentals under operating leases		454	486
Accommodation costs		1,192	1,093
Office services		155	179
Contracted out services		340	349
Professional and consultancy costs		108	61
Client and other programme operating costs		402	467
Other costs		153	81
		3,153	3,006
Non-cash items:			
Loss on disposal of non-current assets	5, 6	-	4
Auditor's remuneration and expenses		15	14
Notional charges		534	502
Intra-departmental notional charges		289	228
Intra-departmental transfer of assets		20	-
		858	748
		4,011	3,754
Depreciation and impairment charges			
Depreciation	5	500	466
Amortisation	6	8	11
Revaluation released to SCNE	5, 6	(6)	(324)
		502	153
Provisions expense			
Provided in year	11	948	56
Written back in year	11	(867)	(72)
Borrowing costs	11	(105)	207
		(24)	191
Total Programme costs excluding Finance expense		4,489	4,098
Finance expense		5	-
Total Programme costs including Finance expense		4,494	4,098

3. Programme costs (continued)

Summary of Non-cash costs

	Note	2016-17 £000	2015-16 £000
Pension provision	11	11,299	8,900
Purchase of goods and services	3	858	748
Depreciation and impairment charges	5, 6	502	153
Provision expense	11	(24)	191
		12,635	9,992

4. Income

	2016-17 £000	2015-16 £000
Sales of goods and services	-	-
Other operating income		
Rental income	99	40
Other non-trading income	15	37
	114	77
Total operating income	114	77

5. Property, plant and equipment

2016-17	Land	Building	Vehicles, Plant and Machinery	Information Technology	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2016	300	17,254	1,282	222	19,058
Additions	-	-	-	3	3
Disposals	-	-	(2)	(13)	(15)
Reclassification	-	-	(45)	-	(45)
Revaluation released to SCNE	-	1	-	-	1
Revaluation	-	138	18	2	158
At 31 March 2017	300	17,393	1,253	214	19,160
Depreciation					
At 1 April 2016	-	-	995	179	1,174
Charged in year	-	421	59	20	500
Disposals	-	-	(2)	(13)	(15)
Reclassification	-	-	(25)	-	(25)
Revaluation released to SCNE	-	(5)	-	-	(5)
Revaluation	-	(416)	14	1	(401)
At 31 March 2017	-	-	1,041	187	1,228
Carrying amount at 31 March 2017	300	17,393	212	27	17,932
Carrying amount at 31 March 2016	300	17,254	287	43	17,884
Asset financing:					
Owned	300	17,393	212	27	17,932
Carrying amount at 31 March 2017	300	17,393	212	27	17,932

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 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 2017 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)

2015-16	Vehicles, Plant and Information Technology				Total £000
	Land £000	Building £000	Machinery £000	Technology £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

6. Intangible assets

	2016-17	2015-16
	£000	£000
Cost or valuation		
At 1 April	52	247
Additions	-	-
Disposals	-	(195)
Reclassification	-	-
Revaluation released to SCNE	-	-
Revaluation	1	-
At 31 March	53	52
Amortisation		
At 1 April	30	214
Charged in year	8	11
Disposals	-	(195)
Reclassification	-	-
Revaluation released to SCNE	-	-
Revaluation	1	-
At 31 March	39	30
Carrying amount at 31 March	14	22
Asset financing:		
Owned	14	22
Carrying amount at 31 March	14	22

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

	2016-17	2015-16
	£000	£000
Balance at 1 April	57	(158)
Net change in cash and cash equivalent balances	(113)	215
Balance at 31 March	(56)	57
The following balances at 31 March are held at:		
Commercial banks and cash in hand	(56)	57
Balance at 31 March	(56)	57

Balances for Cash and cash equivalents are disclosed in the Statement of Financial Position as follows:

	2016-17	2015-16
	£000	£000
Current assets	4	57
Current liabilities	(60)	-
Total	56	57

9. Trade receivables and other assets

	2016-17	2015-16
	£000	£000
Amounts falling due within one year:		
Trade receivables	26	-
Other receivables	32	15
Prepayments and accrued income	65	51
VAT	78	47
	201	113

10. Trade payables and other current liabilities

	2016-17	2015-16
	£000	£000
Amounts falling due within one year:		
Other taxation and social security	-	285
Trade payables	7	2
Other payables	834	448
Accruals and deferred income	798	1,065
Consolidated Fund Extra Receipts to be paid to the Consolidated Fund:		
• Received	-	9
	1,639	1,809

11. Provisions for liabilities and charges

	Pension liability	Legal costs	Early retirement	2016-17 £000 Total
Balance at 1 April 2016	7,407	89	301	7,797
Provided in the year	12,100	147	-	12,247
Actuarial loss	910	-	14	924
Provisions not required written back	(801)	(66)	-	(867)
Provisions utilised in the year	(5,600)	(70)	(32)	(5,702)
Borrowing (credit)/cost	(116)	-	11	(105)
Balance at 31 March 2017	13,900	100	294	14,294

	Pension liability	Legal costs	Early retirement	2015-16 £000 Total
Balance at 1 April 2015	7,900	122	353	8,375
Provided in the year	8,900	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)	(17)	(34)	(6,007)
Borrowing costs	194	-	13	207
Balance at 31 March 2016	7,407	89	301	7,797

11.1 Analysis of expected timing of discounted flows

	Pension liability	Legal costs	Early retirement	2016-17 £000 Total
Not later than one year	4,633	96	32	4,761
Later than one year and not later than five years	9,267	4	130	9,401
Later than five years	-	-	132	132
Balance at 31 March 2017	13,900	100	294	14,294

	Pension liability	Legal costs	Early retirement	2015-16 £000 Total
Not later than one year	-	89	32	121
Later than one year and not later than five years	7,407	-	130	7,537
Later than five years	-	-	139	139
Balance at 31 March 2016	7,407	89	301	7,797

11.2 Pension liability - £13.900m (2015-16: £7.407m)

Prior to 1 April 2015, the Agency 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) 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.

The NILGOSC Scheme closed on 31 March 2015 for YJA employees but the accrued pension benefits of NILGOSC for pensioners and deferred members will remain in NILGOSC.

Current members of YJA staff have been given the option to retain their accrued pension benefits up to 31 March 2015 in NILGOSC or transfer to NICS pension arrangements by way of a bulk transfer. Whilst it is not currently possible to quantify the actual financial exposure, the following provisions have been included in the financial statements as the best estimate of the potential liabilities.

	2016-17	2015-16
	£000	£000
NILGOSC - cessation payment	1,800	7,407
NICS pension - shortfall payment	12,100	-
	13,900	7,407

Given the underlying uncertainty in terms of timings, number of staff and amounts involved, a Contingent Liability has been disclosed in Note 13.

NILGOSC - IAS 19 disclosures

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.

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 2017.

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.

NILGOSC - IAS 19 disclosures (continued)

Assumptions

The principal actuarial assumptions used for the calculations were:

	31/03/17 %	31/03/16 %	31/03/15 %
Discount rate	2.50%	3.50%	3.20%
Future Increase in RPI	3.20%	3.00%	3.00%
Future Increase in CPI	2.20%	2.00%	2.00%
Future rate of salary increase	3.70%	3.50%	3.50%
Future rate of increase in pensions in payment:			
• Guaranteed Minimum Pension (CPI max 3%)	1.95%	2.00%	2.00%
• Excess pension (CPI)	2.20%	2.00%	2.00%

Average expected future life at age 65 for:	31/03/17 Years	31/03/16 Years	31/03/15 Years
Male currently aged 65	21.0	21.8	21.6
Female currently aged 65	23.4	24.3	24.0
Male currently aged 45	22.7	23.6	23.3
Female currently aged 45	25.3	26.3	26.0

NILGOSC - IAS 19 disclosures (continued)

Assets and liabilities

	Value at 31/03/17 £000	Value at 31/03/16 £000	Value at 31/03/15 £000
Assets:			
Equities	67,268	51,923	44,286
Property	9,481	9,519	9,841
Bonds	10,384	8,726	8,201
Cash	3,160	1,948	3,280
Total value of assets	90,293	72,116	65,608
Defined benefit obligation	(92,093)	(68,793)	(71,539)
Defined benefit asset/(liability)	(1,800)	3,323	(5,931)
Restriction to defined benefit asset due to asset ceiling	-	-	-
Unfunded liabilities	-	-	-
Total defined benefit asset/(liability)	(1,800)	3,323	(5,931)
Related deferred tax (liability)/asset	no allowance	no allowance	no allowance
Net asset/(liability)	(1,800)	3,323	(5,931)

Reconciliation of the value of the assets	2016-17 £000	2015-16 £000
Opening value of assets	72,116	65,608
Movement in the year:		
Opening balance adjustment	-	(139)
Expected return	2,496	2,070
Actuarial gains/(losses)	11,667	168
Employer contributions	5,600	5,956
Member contributions	-	7
Benefits paid	(1,586)	(1,554)
Closing value of assets at 31 March	90,293	72,116

NILGOSC - IAS 19 disclosures (continued)

Reconciliation of the value of the defined benefit obligation	2016-17 £000	2015-16 £000
Opening defined benefit obligation	68,793	71,539
Movement in the year:		
Employer service cost	-	-
Administration expenses	-	-
Member contributions	-	7
Interest cost	2,380	2,264
Actuarial (gains)/losses	12,577	(3,463)
Settlement	9,929	-
Benefits paid	(1,586)	(1,554)
Closing defined benefit obligation at 31 March	92,093	68,793

Return on the assets	2016-17 £000	2015-16 £000
Actual return on scheme assets	14,163	2,238

Analysis of amount to be charged to the Statement of Comprehensive Net Expenditure	2016-17 £000	2015-16 £000
Employer service costs	-	-
Administration expenses	-	-
Settlement	9,929	-
Interest charged/(credited) in respect of defined benefit liability/(asset)	(116)	194
	9,813	194

Actuarial loss/(gain) to be recognised in the Statement of Changes in Taxpayers' Equity	2016-17 £000	2015-16 £000
Actuarial gain/(loss)	(910)	3,631

NILGOSC - IAS 19 disclosures (continued)

Cumulative actuarial gain or loss recognised in the Statement of Changes in Taxpayers' Equity	2016-17 £000	2015-16 £000
Cumulative gain/(loss)	1,251	2,161

History of liabilities/assets and experience (gains)/losses	2016-17 £000	2015-16 £000	2014-15 £000	2013-14 £000	2012-13 £000
Defined benefit obligation	(92,093)	(68,793)	(71,539)	(62,271)	(61,240)
Fair value of assets	90,293	72,116	65,608	55,988	51,299
Surplus/(deficit)	(1,800)	3,323	(5,931)	(6,283)	(9,941)
Experience adjustment on liabilities - gain/(loss)	-	-	2,547	-	(14)
Experience adjustment on assets - gain/(loss)	11,667	168	5,468	2,161	4,951

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%	5%
	Decrease by 0.5%	(5%)
Life Expectancy	Increase by 1 year	3%

11.3 Legal costs - £0.100m (2015-16: £0.089m)

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

11.4 Early retirement costs - £0.294m (2015-16: £0.301m)

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).

12. Capital and other commitments

12.1 Capital commitments

	2016-17	2015-16
	£000	£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.

	2016-17	2015-16
	£000	£000
Obligations under operating leases comprise:		
<i>Land and buildings:</i>		
Not later than one year	312	388
Later than one year and not later than five years	902	929
Later than five years	383	589
	1,597	1,906
<i>Photocopiers and vehicles:</i>		
Not later than one year	9	8
Later than one year and not later than five years	3	9
Later than five years	-	-
	12	17
Total	1,609	1,923

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.

	2016-17	2015-16
	£000	£000
Not later than one year	159	376
Later than one year and not later than five years	170	224
Later than five years	71	114
Total	400	714

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 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), Department of Finance (DoF) 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 2016-17, the Agency paid £9,924 (2015-16: £6,824) to the Probation Board for the staff administration of the Duke of Edinburgh Award Scheme. During 2016-17, Probation Board for Northern Ireland paid £102,881 (2015-16: £44,770) to the Agency for the rental of property and associated costs. All the transactions were conducted at arm's length.

An Independent Board Member is a Board Member for the Regulation and Quality Improvement Authority. She has no involvement in the inspections and all transactions are 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 £3,932 as at 31 March 2017 (2015-16: £1,986).

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 2017 is £624 (2015-16: £1,270).

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 £2,591 at 31 March 2017 (2015-16: £3,728).

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 2016 £000	Gross Inflows £000	Gross Outflows £000	31 March 2017 £000
Monetary assets such as bank balances	7	34	(34)	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 28 June 2017.

Other

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