

Youth Justice Agency
Annual Report and Accounts
For the year ended 31 March 2021

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by the Department of Justice*

on

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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 2020-21 following my appointment to the Chief Executive role on 17 May 2021. I want to thank my predecessor, Declan McGeown, for his leadership and hard work and wish him every success for the future.

Overall, this has been another excellent year for the Agency during which we have continued to look at ways in which we can provide support for our young people thereby contributing to a safer Northern Ireland. This has been particularly pleasing given that the Agency, as with other statutory bodies, has had to look at ways in which it could continue to deliver its services in the safest possible way, given the current pandemic.

We have continued to deliver high quality services to children, parents and victims throughout the year as borne out by positive survey feedback for 2020-21 which demonstrated that 99.4% (154) of young people and 99.0% (194) of parents/carers surveyed said that they were satisfied with the services they received from the Youth Justice Agency. Furthermore, 100.0% (68) of victims surveyed and who participated in the youth conference process were satisfied with the restorative process.

During 2020-21 the Regional Facilities Programme Team undertook a public consultation exercise on the proposals underpinning the establishment of a Regional Care and Justice Campus. Letters advising of the launch of the consultation were issued to relevant statutory and independent/voluntary/community sector organisations and political representatives and messages encouraging people to have their say on the consultation were shared on social media accounts of both the Department of Justice (DoJ) and Department of Health (DoH). In addition, a child friendly version of the consultation document and an animation explaining the Campus proposals were produced and made available via social media. These child-friendly materials have been used by members of the Programme Stakeholder Reference Group as a basis for undertaking bespoke engagement sessions with children and young people.

FOREWORD BY CHIEF EXECUTIVE (CONTINUED)

In total 73 responses were received and a detailed breakdown is available from the consultation report which has been published on DoJ website at: <https://www.justice-ni.gov.uk/consultations/consultation-establishment-regional-care-and-justice-campus>.

The Programme Team will use the input to shape proposals as we move towards the implementation phase of the programme.

Alongside this we have launched a new operational model of practice drawing from evidence-based interventions in England and Wales. This new model moves away from an offending/risk management paradigm to a “Children First” model. Our new model incorporates aspects of best practice relating to Adverse Childhood Experiences (ACEs) theory, Signs of Safety, trauma informed practice, systemic practice, resilience and desistance. It has been designed using a fully participative model whereby 50 children, along with the Agency’s parents group, gave us their views as to what practice should look like going forward. Ten cross-directorate work streams will oversee and ensure that all of our practice areas are informed and influenced by Children First principles.

The Agency continues to work with justice colleagues and third sector partners to develop and implement Earlier Stage Intervention (ESI) in order to divert children from the formal justice system at the earliest possible stage, whilst providing targeted support where appropriate. The Community Resolution Referral Scheme which we deliver, in partnership with PSNI, has been rolled out across all districts and last year also saw the publication of the first official Youth Engagement Statistical Bulletin, in partnership with our Analytical Services Group colleagues. Children’s Diversion Forums have also been rolled out in partnership with PSNI, the Health Trusts and the Education Authority. The forums provide a multi-disciplinary platform to ensure a joined up and cohesive approach in offering the most effective, earlier stage interventions to children vulnerable to coming into contact with the law. A co-located Mental Health Worker pilot, involving a dedicated Child and Adolescent Mental Health Services (CAMHS) Mental Health worker practising alongside one of our teams, has resulted in swifter pathways to community mental health services and a large increase in the numbers of children engaging with mental health colleagues. We are hopeful, finances permitting, that we can begin rolling out this initiative to more service delivery areas.

Additionally, safeguarding responsibilities have played an important role for the Agency with our managers continuing to be involved with the Safeguarding Board for Northern Ireland at various levels, on committees and working groups associated with developing new standards for practitioners, Case Management Reviews and in reviewing and developing new safeguarding and childcare policies and strategies.

The NI Audit Office published their report on ‘Managing Children who Offend - A Follow-Up Review’ on 1 December 2020. This was a follow up to their 2017 report which was published on 6 July 2017. We have accepted the recommendations which, at their core, highlight the need to build upon the significant progress that has already being made in improving the delivery of youth justice services by the Agency.

FOREWORD BY CHIEF EXECUTIVE (CONTINUED)

All of this would not have been possible were it not for the continued hard work and dedication of our staff who continue to adapt to changing circumstances. Like everyone, the current pandemic has created unprecedented challenges for us all and it is to the absolute credit of our staff that they have continued to put children first to ensure that the Agency meets their needs.

Stephen Martin
Chief Executive and Accounting Officer

STATEMENT OF PURPOSE AND ACTIVITIES

History and statutory background

The Youth Justice Agency (the Agency or YJA) was established on 1 April 2003 as an Executive Agency within the Northern Ireland Office following the recommendations of the Criminal Justice Review. 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.

Our statement of purpose

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

Our mission statement

To reduce offending by supporting children to achieve their full potential.

Our principles

- utilising our professionalism and expertise;
- acting in the best interests of children and promoting their rights;
- advocacy, ensuring that children have access to universal services;
- children should be diverted at the earliest possible stage;
- we will focus on children's needs as well as addressing their deeds;
- promoting resilience, desistance and reintegration;
- we will work restoratively and involve victims when appropriate;
- we will work in partnership with others; and
- we will focus on positive outcomes.

Our shared values

We will:

- treat children as individuals in their own right;
- focus on strengths and be positive;
- promote safety and consider public protection; and
- listen to everyone and everyone will have a voice.

We are:

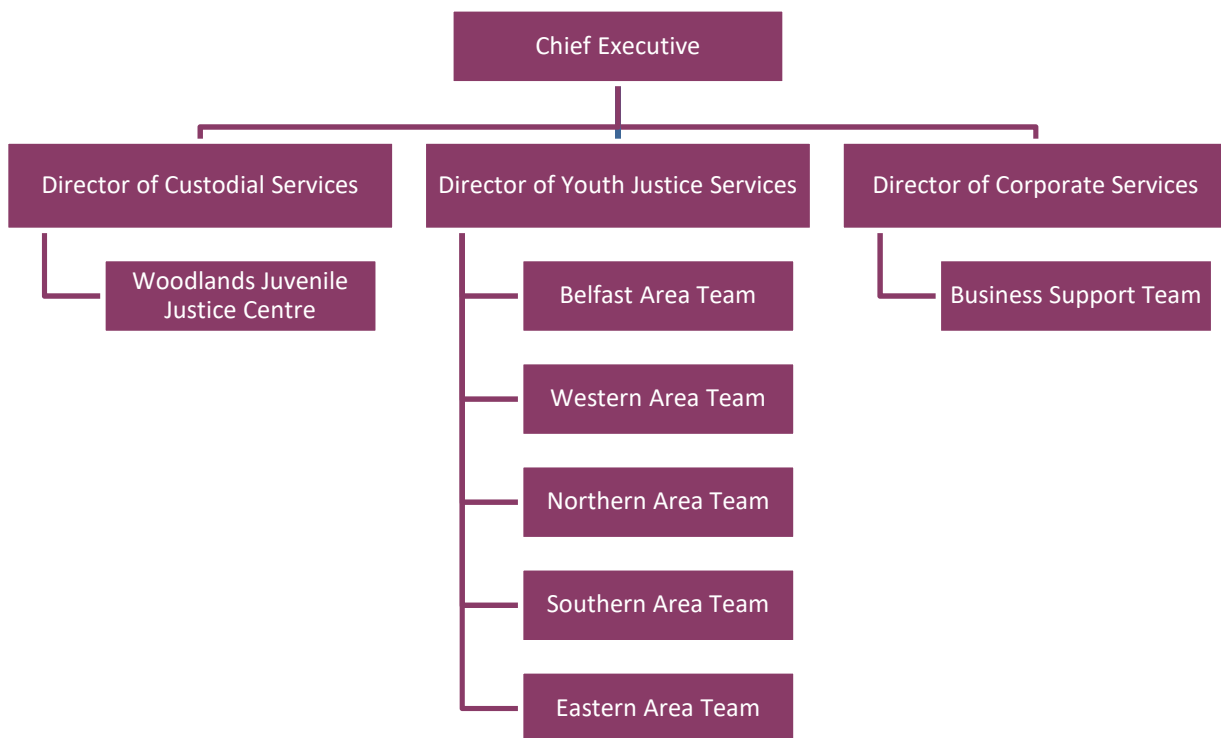
- fair, open and honest;
- kind, compassionate and trauma aware; and
- non-judgemental.

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 organisations. 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 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.

The Agency comprises three Directorates and its management structure is as follows:



Structure (continued)

Youth Justice Services

Community-based services are delivered by our Youth Justice Services (YJS) 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. The focus of our interventions is to ensure children are exited from the youth justice system at the earliest point with appropriate support and to deliver improved outcomes for young people, families, victims and communities. Our aim is to reduce offending and reoffending, to improve a young person's life chances and to work in and with communities in order to achieve this.

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:

- working with young people who are on the cusp of the formal youth justice system in order to intervene at the earliest opportunity (Early Stage Intervention);
- hosting and delivering Youth Engagement Clinics;
- facilitating and delivering Youth Conferences - both Court ordered and diversionary, ensuring that, where appropriate, victims have an input as to the way forward;
- delivering a range of earlier stage and diversionary initiatives;
- supervising and supporting young people, using a Children First model, across the continuum of Early Intervention through to working with the most complex children at risk of custody or on leaving custody;
- 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 to young people and their parents/carers to prevent reoffending.

Structure (continued)***Custodial Services***

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 Police and Criminal Evidence (PACE) legislation. It can accommodate a maximum of 48 young people; however it is staffed and resourced to operate at an optimum level of 36 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 reoffending.

A Case Management process integrates social care, education, healthcare and mental health interventions with tailored group-work 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 actively works 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

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

Other functions, such as financial management and research and statistics, are provided by DoJ on a shared services basis. Personnel services are provided by Northern Ireland Civil Service Human Resources (NICSHR).

Internal Audit services to the DoJ are provided by a Group Internal Audit and Fraud Investigation Service. Internal Audit staff from the Department of Finance (DoF) deliver the internal audit service to the Core Department, its agencies and a number of arm's length bodies.

Key risks and issues

The Agency's Risk Register is regularly reviewed and links with the Department's Corporate Risk Register. This has resulted in a uniform approach across the Department in how we present and manage risk.

The key risks identified in 2020-21 included:

- death or serious harm caused to children in custody;
- failure to deliver required level of service due to unacceptable levels of sickness absence;
- implementation of the Review of Residential Secure Care Report (DoH) recommendations 1-3, 'The Creation of a Secure Joint Campus' involving Woodlands JJC and Lakewood Secure Care Centres; and
- death or serious harm caused to children by infection.

The key issues faced during 2020-21 included:

- responding to the Covid-19 pandemic;
- delivering the required level of service;
- implementing the recommendations of the Review of Residential Secure Care report; and
- implications of the exit from the EU.

Further details are provided in the Performance Analysis section in relation to the risks faced by the Agency and how these are mitigated against. The Governance Statement also provides an overview of the Agency's risk management and internal control system.

Equality of delivery of services to different groups in society

Section 75 of the Northern Ireland Act 1998 placed statutory duties on all public authorities, including the Youth Justice Agency, that, in carrying out our functions, we are to promote equality of opportunity and good relations and to make equality central to public policy decision-making.

In fulfilling these obligations, the Agency promotes equality of opportunity between:

- persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;
- men and women generally;
- persons with a disability and persons without; and
- persons with dependants and persons without.

In addition, we aim to promote good relations between persons of different religious belief, political opinion or racial group.

Section 75 duties are integrated throughout all of our functions whereby any new initiatives, proposals, schemes or programmes are considered within the context of these duties. This complements the outcomes based accountability approach allowing the Agency to focus on improving outcomes for our users and staff.

During 2020-21, a 12 week public consultation on proposals for an integrated Care and Justice Campus concluded in January 2021. The proposals for the Campus were subject to an equality, disability duties and human rights assessment screening exercise. This screening identified a potential positive impact on specific groups through effective and co-ordinated community-based services aimed at preventing admission to secure accommodation where possible; a focus on securing emotional and behavioural stability for those children who do require a secure placement, and facilitating a return to community-based services in the shortest timeframe possible; and a continued focus on safety and stability post-discharge from secure accommodation.

As part of the public consultation, views were sought on the outcome of this draft screening exercise. The screening exercise will be reviewed in light of on the responses received, and consideration given to what further action is required to ensure that plans for an integrated Care and Justice Campus are underpinned by human rights and promote equality and good relations.

The Agency has recently commissioned Queen's University, Belfast to undertake quantitative and qualitative research to better understand if/why there is any over-representation of particular groups of children within the youth justice system. The report is due in autumn 2021.

PERFORMANCE SUMMARY AND FORWARD LOOK

Performance summary

In 2016, the NI Assembly adopted an Outcomes-Based Accountability (OBA) approach for developing 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 challenges us to measure our success by looking at the impact our programmes have on people's lives.

The focus across the Department of Justice is on three specific indicators:

- **reduced crime** - measured by the prevalence rate, which is the % of the population who were victims of any NI Crime Survey crime;
- **reduced reoffending** - measured by the reoffending rate; and
- **an effective justice system** - measured by the average time taken to complete criminal cases.

The DoJ leads on PfG Outcome 7 which is "We have a safe community where we respect the law, and each other". The Youth Justice Agency also contributes to PfG Outcome 12 which is "We give our children and young people the best start in life".

The DoJ produced its own Departmental Business Plan for 2020-21 which underpins its Mission Statement of "Working in partnership to create a fair, just and safe community where we respect the law and each other". It sets out five key priority areas as follows:

- Support safe and resilient communities;
- Address harm and vulnerability;
- Challenge offending behaviours and support rehabilitation;
- Deliver an effective justice system; and
- Secure confidence in the justice system.

Performance summary (continued)

The work of the Youth Justice Agency contributes right across these priorities but more specifically as outlined below:

DoJ Priority: Challenge offending behaviours and support rehabilitation		
Objective	Action	Progress
Caring for children in a safe, secure, therapeutic, child-centred environment.	In conjunction with DoH, complete a public consultation on co-produced service design proposals for a new Care and Justice Campus to support those vulnerable children with complex needs and analyse consultation responses to refine the Campus design proposals in preparation for implementation.	<p>This work programme was temporarily halted due to the Covid-19 pandemic response, with work recommencing late July 2020. The public consultation launched in October 2020 and ran until mid-January 2021. A total of 73 responses were received, from a wide range of individuals and organisations. Work is ongoing to finalise a consultation analysis report which will be published on DoH/DoJ websites.</p> <p>Pending completion of the consultation report, a number of proposals, based on high level analysis of the consultation responses, were presented to the Programme Board in March 2021. From these proposals, options for delivery of the programme will be prepared for consideration by both the Health and Justice Ministers.</p>

DoJ Priority: Challenge offending behaviours and support rehabilitation		
Objective	Action	Progress
To ensure a coherent approach to early intervention through the development and co-ordination of criminal justice partners' early intervention policies and practices.	Develop a strategic Departmental approach to Early Intervention that includes extending a Children's Diversion Forum, working collaboratively with other statutory agencies, to co-ordinate the best approach in helping children avoid entry into the formal justice system.	<p>A Justice Early Intervention Group (JEIG) has been established which has enabled justice partners to map current Early Intervention services, exchange information and best practice, and develop strategic priorities. Sub-groups were set up to look at key thematic/strategic areas. A paper is currently being finalised for the Permanent Secretary's consideration.</p> <p>Following a successful pilot, Children's Diversion Forums have now been rolled out across Northern Ireland. This will allow for Justice and cross-departmental partners to identify those young people on the cusp of the formal system and to agree a plan of appropriate, joined-up intervention.</p>

Performance summary (continued)

Within this context, the Agency has established five key themes, each with an associated strategic outcome, for delivery of its business activities:

Theme	Strategic Outcome
Earlier Stage Intervention	Children are exited from the youth justice system at the earliest point, with appropriate support.
Youth Justice Agency Interventions	Improved outcomes for children, families, victims, and communities.
Custodial Interventions	Improved outcomes for children through the delivery of a safe, secure, therapeutic, child-centred environment.
Resource Management	YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused.
Resource Management	YJA resources are used effectively, complying with corporate and financial governance.

The Agency has continued to develop and refine its internal performance management and reporting systems based upon the principles of OBA and linked to the PfG outcomes and indicators. Performance against pre-determined strategic outcomes is reported to the Agency's Management Board on a quarterly basis by way of a Business Report Card. This is set out in greater detail in the Performance Analysis section.

This analysis is underpinned by the continuous development and refinement of the Agency's data collection and analysis processes. The Agency produces an annual statistical bulletin each autumn showing the previous full financial year's data. Early extraction of data for the 2020-21 year reveals:

- over the six year period through to 2018-19, the number of children entering the formal justice system has reduced by 44.9% (based upon the most recent published figures for entrants to the justice system which relate to the 2018-19 cohort);
- the proportion of Earlier Stage Intervention referrals continues to rise, accounting for 20.1% (259) of all referrals in 2020-21 (2019-20, 16.9%);
- the proportion of statutory referrals has reduced from 88.7% (1,365) in 2016-17 to 72.0% (928) in 2020-21;
- our community-based Youth Justice Service Teams undertook family work with 423 children (2019-20, 471);
- 79.1% of individual victims participated in the youth conferencing process (2019-20, 81.7%); and
- all sentenced young people leaving custody in 2020-21 had a reintegration plan in place before leaving.

Covid-19

In early 2020 a novel strain of coronavirus was detected which spread rapidly, leading the World Health Organisation to declare a pandemic on 11 March 2020.

In response to the Covid-19 situation and social distancing requirements, the Agency put in place an action plan to manage the impact of restrictions which is contained in the YJA Covid-19 Business Recovery Framework. The Agency's operating model has had to respond significantly with minimal face-to-face contact and a reliance upon the innovative use of digital technology to maintain core business functions. This situation has continued during 2020-21 and, while the Agency has delivered essential services in a manner which minimises risk to the safety of staff, young people, families, carers and other strategic partners, there is an ongoing risk that capacity may be reduced which in turn may have an effect on our ability to achieve similar performance targets as in the past.

It has been an extremely challenging year but one where the Agency has met all its departmental goals, strategic objectives and priority outcomes for 2020-21. The challenges have brought with them new opportunities in terms of innovative practice and greater agility in how we deliver our services. The Agency has continued to deliver its services to the young people under our care - whether that be within the community or within custody - in such challenging times, yet in a way that fully respects the wellbeing of our staff and young people.

The Agency has experienced increased expenditure in certain areas in 2020-21 due to measures put in place to further safeguard staff from infection, including the provision of laptops to all Youth Justice Services staff to support remote working. However these additional costs have been offset by reductions in travel and subsistence costs across the Agency.

In terms of cost, the Agency has spent over £100,000 in response to the pandemic and in ensuring the continued delivery of safe and effective services.

	2020-21 £000
Personal protective equipment	38
IT (laptops and mobiles)	52
Working from home expenses	10
Other	13
Total	113

These costs have been self-funded by the Agency from within its 2020-21 budget. The Agency did not receive any specific Covid-19 funding from the Executive.

The Agency did not have to defer to estimates during the course of the year.

EU Exit

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK has been determined by negotiations that took place during the transition period ending 31 December 2020. The Agency will continue to monitor developments and assess the potential impacts in this area while seeking to ensure that future arrangements for safeguarding children will, as far as possible, replicate the current set of EU justice and security measures.

The Agency had no spend during 2020-21 in respect of the UK's exit from the EU.

Forward look

The Agency is an integral part of the criminal justice system in Northern Ireland, providing critical front-line services in a demand-led and ever evolving environment. In delivering our service we are mindful of the new challenges we all face arising from the current pandemic.

Looking ahead to 2021-22 we will continue to drive forward the implementation of a wide-ranging programme flowing from the Scoping Study on Children in the Justice System, in partnership with our Departmental, criminal justice and other statutory partners. Key aims will be, where possible, keeping children out of the formal justice system by providing earlier stage intervention and support; developing community alternatives; maximising exit points and diversionary disposals; and increasing the use of restorative disposals.

During 2021-22, the Regional Facilities Programme Team will use the input received from the public consultation exercise, undertaken in 2020-21, to shape proposals for the service design and key principles which will underpin the operation of the regional Care and Justice Campus. Following consideration by Ministers and the Executive, the programme will move towards the implementation phase to establish the Campus.

Our development of Earlier Stage Intervention (ESI) work continues. Children's Diversion Forums have been rolled out across Northern Ireland, in partnership with PSNI, the Health Trusts and the Education Authority. Pre-court diversionary schemes continue to operate and we are hopeful that the co-located Mental Health Worker pilot scheme can be further rolled out, finances permitting. As part of our work on the Justice Early Intervention Strategy Group, our staff are currently engaged in the delivery of a number of work-streams aimed at targeting information and support to those who are vulnerable or at risk of offending to prevent them entering, or moving deeper into, the justice system.

All of our interventions are now underpinned by our new model of practice, launched in May 2021. The model of practice draws from evidence-based interventions in England and Wales. Our new model moves away from an offending/risk management paradigm to a 'Children First' model incorporating aspects of best practice relating to Adverse Childhood Experiences theory, Signs of Safety, trauma informed practice, systemic practice, resilience and desistance. This will enable us to deliver increasingly better outcomes for children, families, victims and communities.

The NI Audit Office (NIAO) report published in December 2020 contained three recommendations in relation to:

- further developing '*Transitioning Youth Justice*' into a comprehensive strategy;
- continuing to develop our performance reporting regime; and
- further developing our financial management information.

Forward look (continued)

The Agency has already begun the process of addressing these recommendations in a way that will allow us to continue to build on the progress we have made in significantly reducing the number of children coming into the youth justice system. Therefore, with Ministerial approval, we will be:

- using the '*Transitioning Youth Justice*' document as the basis for a more comprehensive strategic framework as it is based on evidence and best practice;
- working with NI Statistics and Research Agency (NISRA) colleagues to further develop our performance management regime with a view to developing metrics which are focused on the impact that our services have in reducing offending among children; and
- working with Departmental economists to ascertain whether a model currently exists to capture and report on the whole system costs of the justice system.

In delivering on the NIAO recommendations [above], we will also be developing, along with policy colleagues in the Department, a Strategic Framework for youth justice, building on the platform and actions currently contained in our "*Transitioning Youth Justice*" document. This will capture the progress already made in delivering on proposals from the Scoping Study, in particular those around the provision of earlier stage intervention and work on the Regional Secure Campus, as well as looking to provide timescales and monitoring arrangements for new and ongoing work streams.

The Agency is confident that these exciting initiatives, coupled with 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.

PERFORMANCE ANALYSIS

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

<p>Theme: Earlier Stage Intervention (ESI)</p> <p>Outcome 1: Children are exited from the youth justice system at the earliest point, with appropriate support</p>	
<p>Business Activities</p> <p>a) Progress work-streams identified by the Justice Early Intervention Group to develop a strategic approach to Early Intervention across the Department and wider Executive.</p> <p>b) Develop and extend a Children’s Diversion Forum (CDF), working collaboratively with PSNI, Education Authority and Health Trusts, to co-ordinate the best approach in helping children avoid entry into the formal justice system.</p> <p>c) Develop and deliver a co-ordinated Schools Programme across NI to educate and support young people to make better-informed decisions.</p> <p>d) Initiate discussions with key stakeholders on the potential for a new informal court hearing process, as envisaged by the Scoping Study.</p>	<p>How well are we doing?</p> <p>a) The two work streams established to look at Pre-Court diversionary schemes and co-ordinated delivery of schools programme across justice partners have met and reported. A summary report is due to go to the Permanent Secretary to highlight work undertaken and to decide next steps.</p> <p>b) Following an evaluation of the CDF pilot, these Forums have now been rolled out across all YJS Area Teams covering all of Northern Ireland and are fully operational, in partnership with PSNI, Education Authority and Health Trusts.</p> <p>c) Whilst direct delivery in schools has been impacted by the pandemic, all YJS teams have liaised with local schools and have developed and agreed programme delivery plans. Sessions have been delivered virtually and some face-to-face work was delivered. A task and finish sub group of the Justice Early Intervention Group has been established to look at better co-ordination of schools work across justice partners.</p> <p>d) Initial discussions were held with DoJ colleagues engaged in developing the Problem Solving Justice (PSJ) agenda. Consideration may be given to developing this new process as a PSJ pilot next year, but will be dependent on other priorities and resource issues.</p>

<p>Theme: Youth Justice Agency Interventions</p> <p>Outcome 2: Improved outcomes for children, families, victims, and communities</p>	
<p>Business Activities</p> <p>a) Implement a Model of Practice which incorporates effective and evidence based interventions.</p> <p>b) Maintain compliance with regional safeguarding policies and standards.</p> <p>c) Contribute to the development and delivery of community facing satellite services in collaboration with the joint DoJ and Health Programme Team.</p> <p>d) Develop and deliver an Enhanced Case Management intervention, working intensively in the community with the highest risk young people to manage and reduce harm to themselves and others.</p>	<p>How well are we doing?</p> <p>a) YJA Model of Practice (MOP) launched in May 2021. Ten cross-Directorate work streams have been established to progress and implement key areas of a “Children First” approach.</p> <p>b) The Agency continues to be involved at a strategic level within Safeguarding Board for Northern Ireland (SBNI) and maintains its compliance with regional policies and standards. We are represented on a number of SBNI Sub-groups including Child sexual exploitation and Neglect. Staff training in safeguarding issues continued in year in line with the YJA Safeguarding Training Plan and in adherence to Covid guidelines and risk management.</p> <p>c) Currently the Community Facing Satellite Services group are mapping community facing mental health provision, generic referral pathways and current service delivery in order to identify gaps and areas for improved collaboration. The newly established multi-disciplinary CDF’s will ensure closer collaboration: the CAMHS Mental Health worker co-located pilot has also ensured improved pathways into community mental health services.</p> <p>d) The development of Enhanced Case Management (ECM) interventions is well underway. ECM development and delivery is one of the ten MOP work streams, as outlined in Outcome 2a) above. Training is currently being procured and will be delivered to all staff working with our highest risk children.</p>

<p>Theme: Custodial Interventions</p> <p>Outcome 3: Improved outcomes for children through the delivery of a safe, secure, therapeutic, child-centred environment</p>	
<p>Business Activities</p> <p>a) Work in partnership with the joint DoJ and DoH Programme Team and other agencies to take forward a formal consultation on the Design Proposals in respect of the Review of Regional Facilities.</p> <p>b) Work with the Education Authority to implement the strategic Learning, Development and Employability Plan for Woodlands Education Otherwise than at School (EOTAS), including a revised curriculum following review.</p> <p>c) Work in partnership with key stakeholders to ensure admissions and discharges to and from Woodlands are managed in a safe and appropriate manner, in the best interests of each child.</p> <p>d) Work with DoJ and legal colleagues to take forward proposed changes to bail and remand legislation through the draft Justice Bill.</p>	<p>How well are we doing?</p> <p>a) The joint DoJ/DoH Programme Team undertook a public consultation exercise on proposals for the service design model, options for ownership and an operating model of the Campus. The consultation launched in October 2020 and ran until mid-January 2021. A total of 73 responses were received, from a wide range of individuals and organisations. Following consideration by the Justice and Health Ministers, a consultation analysis report will be published on DoH/DoJ websites.</p> <p>Work has continued on the work-streams from the Programme Plan, with the Programme Team continuing to engage with stakeholders, in preparation for the implementation phase of the programme.</p> <p>b) The Education Authority’s three year Strategic Development Plan is now in place with a quarterly reporting format measuring progress against the Plan’s targets. An action plan has been drafted to identify key areas to further develop education delivery in line with the EOTAS framework.</p> <p>c) Woodlands continues to contribute fully to the working group of key stakeholders convened as a result of the Review of Regional Facilities recommendations reviewing admission trends and issues of note. Stakeholder involvement continues to be promoted throughout a child’s placement with a multi-disciplinary approach taken in planning for and managing their discharge from Woodlands. Reintegration plans are completed for all young people discharged from Woodlands.</p> <p>d) This work was delivered on time, and with the support of key stakeholders including the judiciary, PSNI, PPS and NICTS. The proposed changes were included in a draft Justice Bill.</p>

<p>Theme: Resource Management</p> <p>Outcome 4: YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused</p>	
<p>Business Activities</p> <p>a) Ensure effective workforce planning throughout YJA and backfill business critical posts.</p> <p>b) Develop and deliver a YJA corporate staff training and development plan.</p> <p>c) Continue to deliver effective YJA communications and staff engagement and wellbeing events and activities.</p>	<p>How well are we doing?</p> <p>a) Regular staffing reviews have been undertaken to ensure adequate staff levels are in place based on workload and specialisms. Induction and initial mandatory training for new night support worker staff within Woodlands has been completed, with staff fully integrated into the support worker role. Appointments to the positions of Corporate Services Director and Staff Officer within the Business Support Team have been completed.</p> <p>b) Despite the pandemic, Youth Justice Services delivered a comprehensive training plan in-year. The training plan was linked to business plan objectives as well as delivering on professional development requirements.</p> <p>Woodlands training priorities delivered in-year have focussed on mandatory and high priority issues such as behaviour management and safeguarding issues. All training has been delivered subject to risk assessment and with Covid safe protocols and mitigations in place.</p> <p>c) Valuing Our People meetings with staff have continued on a virtual basis prior to each monthly Board meeting throughout the pandemic and a 'key message' update is issued to all staff immediately thereafter. Regular Chief Executive notices and additional staff bulletins have been issued throughout the Covid-19 lockdown to ensure that all staff, and particularly those working remotely, were kept informed of developments impacting from Covid-19. An annual staff wellbeing day planned for autumn 2020 had to be cancelled but supporting wellbeing guidance was provided to staff online as an alternative.</p>

<p>Theme: Resource Management</p> <p>Outcome 4: YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused</p>	
<p>Business Activities</p> <p>d) Continue to work with Analytical Services Group on providing accurate data, assisting with quality assurance and delivering an evolving Data Development Agenda to evidence what we do, how well we do it and who is better off as a result.</p> <p>e) Remodel YJA business practice and operating environment to ensure continued delivery of effective services in a safe manner, taking account of ongoing Covid-19 constraints.</p>	<p>How well are we doing?</p> <p>d) YJA Analytical Services Group (ASG) have worked with YJS and JJC staff to identify data that could be used to help meet current and future YJA requirements. These have been added to the Data Development Agenda for regular monitoring of progress. Monthly validations and quality assurance checks on data are undertaken to ensure consistency and accuracy in the way the data is recorded. A statistical workload bulletin was published in October 2020 in a new format and introduced some additional requested analysis.</p> <p>e) Youth Justice Services has continued to deliver services to children, families and victims throughout the pandemic. Our offices have remained open and staff attend on a rota basis. We have supplied all staff with the technology to enable them to work in a blended way. Validated statistics demonstrate no reduction in overall workload and/or services delivered.</p> <p>Woodlands business practice has evolved and responded proactively as the current situation has developed. In line with Public Health Agency (PHA) and government guidance, Woodlands has put in place measures, operating routines and contingencies to reduce risk while retaining its core activities and maintaining a full programme for young people.</p>

<p>Theme: Resource Management</p> <p>Outcome 5: YJA resources are used effectively, complying with corporate and financial governance</p>	
<p>Business Activities</p> <p>a) Operate an effective governance system in line with public sector guidance and taking account of any recommendations in reports on governance</p> <p>b) Maintain effective and secure information and data management arrangements in compliance with General Data Protection Regulation (GDPR) and the Data Protection Act 2018.</p>	<p>How well are we doing?</p> <p>a) The Internal Audit work plan for 2020-21 was completed in full. Final reports all achieved a satisfactory opinion with no Priority 1 recommendations.</p> <p>b) During 2020-21 the Agency received 13 requests for information under the Freedom of Information Act and nine requests regarding personal information under data protection legislation.</p> <p>There was one request for an internal review and no ICO complaints. During 2020-21, the Agency had one minor information security incident.</p> <p>Regular DoJ records management and data security guidance issued to staff via the DoJ intranet.</p>

Risk management

The Agency's Management Board considers the YJA Risk Register on a quarterly basis and risk management has continued to focus on:

- active management of risk within the Agency, including taking into account findings from recent audits of existing procedures and to ensure that risk management procedures reflect best practice guidelines;
- ensuring that risk management is understood and embedded as a management tool across the Agency; and
- ensuring that risk management processes are sufficiently joined-up and are being appropriately applied.

During the course of 2020-21 the Agency faced a number of key issues that could have had significant impact on the Agency's ability to achieve its corporate objectives.

Responding to the Covid-19 pandemic

The Agency has in place an action plan to steer a course through to business recovery, which is contained in the Youth Justice Agency: Covid-19 Business Recovery Framework June 2020. The plan has provided the Agency's response to the pandemic. The Agency has updated its original risk assessment and guidance to staff during the year to reflect best practice advice and ensure adherence to ongoing restrictions. The Agency provides an essential service and has continued to deliver key services during the period of the pandemic.

Delivering the required level of service

The Agency did not experience unacceptable levels of staff absence leading to capacity or capability issues. The Agency did have staff testing positive for the coronavirus, and others shielding or self-isolating at times during the year. However, the application of contingency planning arrangements and the ongoing application of NICSHR management attendance policies, together with local management arrangements ensured that this risk was effectively managed and that key essential services were delivered.

Implementing the recommendations of the Review of Residential Secure Care Report

The Project Team has remained in place during 2020-21 and has continued to deliver on the recommendations of the Review and to drive forward the repurposing programme. The public consultation was launched on 21 October for 12 weeks. The programme plan will be informed by the outcome of the consultation process as it continues to work to move to the implementation phase as soon as possible.

Implications of the exit from the EU

The UK Government left the custom union and single market at the end of 2020. As the implications of exit moved from a potential risk to being actively managed by the Department, it was removed from the Department's risk register. The YJA has also removed this as a potential risk.

Financial Review

Net expenditure

The net expenditure of the Agency for 2020-21 is compared to the previous two financial years in the table below:

	2020-21 £000	2019-20 £000	2018-19 £000
Total operating income	(112)	(122)	(106)
Staff costs	11,421	11,356	9,860
Purchase of goods and services	3,971	4,139	4,721
Depreciation and impairment charges	683	595	544
Provision expense	(60)	506	143
Total operating expenditure	16,015	16,596	15,268
Net operating expenditure	15,903	16,474	15,162
Finance expense	13	29	5
Net expenditure for the year	15,916	16,503	15,167

Staff costs can be analysed further as follows:

	2020-21 £000	2019-20 £000	2018-19 £000
Wages and salaries	8,234	8,202	8,275
Social security costs	852	856	853
Pension costs	2,345	2,298	1,740
Pension provision*	-	-	(1,008)
Staff costs	11,421	11,356	9,860

* As detailed in Note 1.15, a policy decision was taken that it would be more appropriate for all Agency staff in the Northern Ireland Local Government Officers' Superannuation Scheme (NILGOSC) to become members of the NICS pension arrangements, and this transfer became effective from 1 April 2015. Final amounts payable to both NILGOSC and NICS pension schemes were agreed during 2018-19 and payments were made to settle all remaining liabilities. This bulk transfer process was completed in 2018-19.

Non-current assets

Non-Current Asset expenditure movements are detailed in Notes 5 and 6 to the financial statements. Capital expenditure in 2020-21 totalled £0.255m (2019-20: £0.223m).

Financial position

The total net assets of the Agency at 31 March 2021 were £16.895m (2019-20: £16.937m).

Financial Review (continued)

Cash flow

As detailed in the Statement of Cash Flows, the Agency's Net Assembly draw down in 2020-21 was £15.017m (2019-20: £15.506m) and the net increase in Cash and cash equivalents in the year was £0.001m (2019-20: increase £0.098m).

Financial risk

The Agency relies 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.

Cost of custody

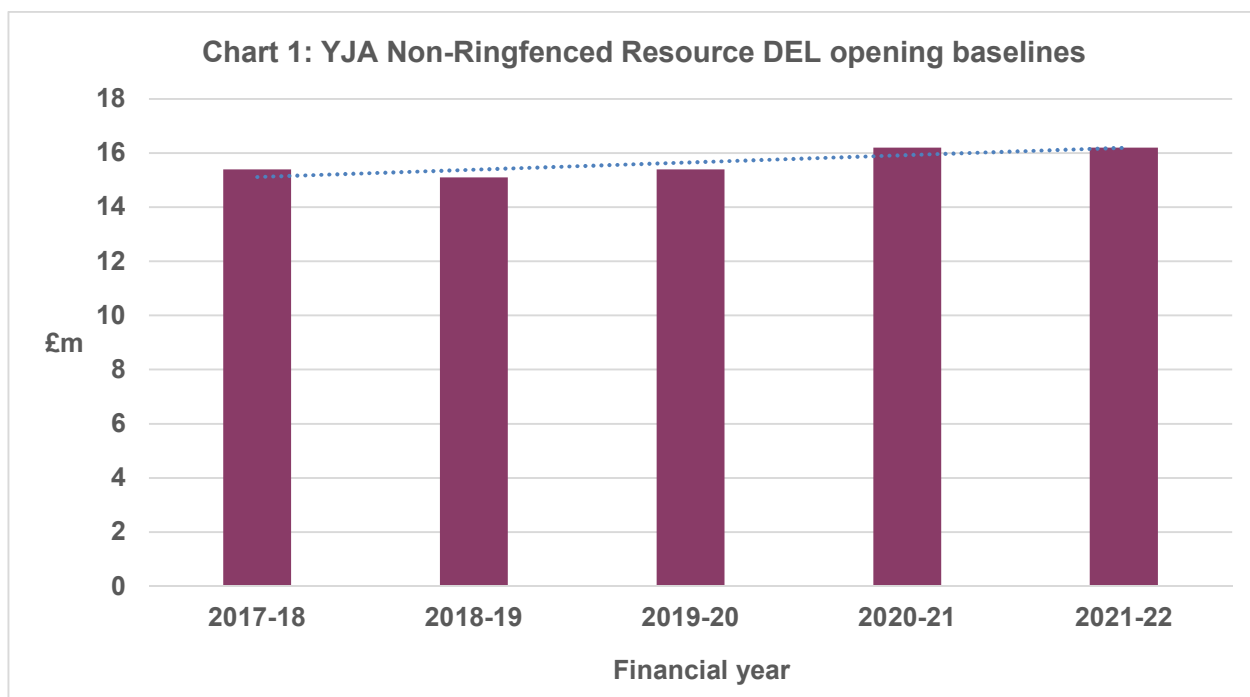
The cost of custody per young person in Northern Ireland was as follows:

- £190,206 (2019-20: £190,432) based on dividing Operating Expenditure (excluding non-standard costs) by the maximum number of available places; or
- £253,608 (2019-20: £253,909) based on dividing Operating Expenditure (excluding non-standard costs) by the number of places the Centre is resourced to accommodate based on current staffing levels and resources available for service delivery.

Operating expenditure relates to the resource expenditure outturn with non-standard cost items removed. These relate to the costs in respect of Youth Justice Services, an apportionment of corporate overheads, the costs associated with the joint project with the Department of Health regarding the proposed repurposing of Woodlands Juvenile Justice Centre, movements in provisions (excluding legal provisions) and impairments arising from the revaluation of fixed assets. The movement in the cost of custody reflects the impact of the Covid-19 pandemic on staff costs, education and medical costs relating to the services provided to Woodlands Juvenile Justice Centre.

Long-term expenditure trends

The chart below shows the movement in the Agency's opening baseline for non-ringfenced Resource Departmental Expenditure Limit (DEL) over the period 2017-18 to 2021-22. This budget pays for programme delivery and running costs excluding non-cash charges for depreciation and impairment of assets.



2020-21 financial year

On 31 March 2020, the Finance Minister set out the 2020-21 budgets for Northern Ireland departments which have been agreed by the Executive.

The Department of Justice's non-ringfenced Resource DEL Budget was as follows:

- a flat cash allocation (2019-20 opening baseline);
- £29.7m of additional security funding for the PSNI was provided from the 'Fresh Start' Agreement;
- £22.5m was provided towards pressures identified by the Department;
- £5.0m contribution towards Legacy costs; and
- £10.7m of funding for EU Exit costs.

In setting 2020-21 budgets, the Youth Justice Agency's allocation was increased by 1.5% to £16.225m.

Long-term expenditure trends (continued)

2021-22 financial year

On 1 April 2021 the Finance Minister set out the 2021-22 budget for Northern Ireland departments which have been agreed by the Executive.

The Department of Justice's non-ringfenced Resource DEL Budget was as follows:

- a flat cash allocation (2020-21 opening baseline);
- £31.2m of additional security funding for the PSNI;
- £10.7m of funding for EU Exit costs;
- £7.7m of Covid-19 allocation;
- £4.2m contribution towards Legacy costs; and
- £0.7m of Technical Adjustments.

In setting 2021-22 budgets, the Youth Justice Agency received a flat cash allocation of £16.225m.

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 £18,100 (2019-20: £18,000).

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. The C&AG published his follow-up VFM report on Managing Children Who Offend on 1 December 2020. The Agency is developing an action plan in response and continues to ensure that the three recommendations in the report are addressed.

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 92.9% (2019-20: 93.5%) of invoices paid to suppliers within 10 working days following receipt of a properly rendered invoice. The Agency achieved an average of 97.1% (2019-20: 96.6%) of invoices paid to suppliers within 30 calendar days following receipt of a properly rendered invoice.

Anti-corruption and anti-bribery

The Agency is committed to the values of probity and accountability which foster a positive organisational culture. It is also committed to the elimination of any fraud within the Agency, to the rigorous investigation of any prima facie case, and, where fraud or other criminal acts are proven, to ensure that wrongdoers are dealt with appropriately. The Agency will take proportionate steps to recover any assets lost as a result of fraud, corruption or theft. The Agency has a zero tolerance approach towards acts of bribery and corruption by staff, associated persons and organisations.

Whistleblowing

The Agency adheres to the DoJ Whistleblowing policy, which is designed to reassure staff that it is safe and acceptable to speak up when they have a concern about malpractice. The procedures provide arrangements so that such concerns can be addressed at an early stage and in a fair and proper way. The Head of Internal Audit is involved in conducting independent investigations into issues raised under the policy.

Human rights

Civil servants have a statutory duty to respect, protect and fulfil people's human rights when developing and delivering government policy and services. The Northern Ireland Human Rights Commission (NIHRC) interactive guide to Human Rights is available to staff in the Agency to ensure they have knowledge of human rights law and standards and the core principles through which human rights are realised. The training is designed to increase human rights knowledge and strengthen the culture of human rights awareness and good practice within the Agency.

Estates review

The Agency's estate requirements are reviewed regularly by the Estates, IT and Procurement Committee. Management of the Agency estate is driven by strategic developments in the wider NICS and its accommodation activities are governed by the Executive's Asset Management Strategy and the property controls that this strategy put in place. In practice this has seen a move away from small leased premises towards maximising the utilisation of NICS premises, and freehold properties (as far as possible), as well as active consideration being given to co-location with other government bodies, where practicable.

Environmental and sustainability 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.

Freedom of information

The Freedom of Information (FOI) 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 2020-21 the Agency received 13 requests for information under the Freedom of Information Act and 9 requests regarding personal information under data protection legislation. There was 1 request for an internal review and no ICO complaints.

PERFORMANCE REPORT



Stephen Martin
Chief Executive and Accounting Officer
30 June 2021

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.

The Corporate Governance Report includes:

- Directors' Report;
- Non-Executive Members' 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 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 2021 are set out below. Directors were in post for the full financial year unless otherwise noted.

Post	Member
Chief Executive	Stephen Martin (from 17 May 2021)
Chief Executive	Declan McGeown (until 16 May 2021)
Acting Director of Custodial Services	Paul McStravick
Director of Youth Justice Services	Mary Aughey
Director of Corporate Services	Paul Gibson (from 7 September 2020)
Non-Executive Member	Nick Fullerton (from 1 April 2020)
Non-Executive Member	Hilary McCartan (from 1 April 2020)

Stephen Martin was appointed as the new Chief Executive of YJA, replacing Declan McGeown, with effect from 17 May 2021.

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 16 to the Accounts for Related Party Transactions.

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 2020-21, the Agency had one minor information security incident.

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 for 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.

Our staff have significant contact with children and families, and witness many of the current day stressors that impact on children within their families and communities. We recognise that our role is to promote early recognition, understanding and appropriate staff action with those children, parents/carers where safeguarding concerns may be emerging or confirmed. Our staff are vigilant regarding the needs of the children we work with and their siblings.

Currently the predominant safeguarding themes reported within the Agency include: issues of mental health, self-harm and substance misuse, and children under threat within the community. However, practice experience informs us that safeguarding issues regarding e-safety (including sexting and bullying); domestic abuse (including peer on peer abuse and child to parent violence), child sexual exploitation (of young men and young women), and concerns regarding neglect (whether it be physical, emotional, medical or educational) are some of the child protection concerns that impact children in receipt of our services.

As a member Agency of SBNI, we are committed to continuing to integrate the latest research and best practice in the field of Youth Justice alongside our safeguarding responsibilities.

Youth Justice Agency staff continue to make child protection referrals as appropriate. A significant proportion of these relate to issues regarding alleged community threat, serious substance misuse and concerns for children for whom there may be mental health issues or the risk of serious self-harm. Safeguarding procedures are followed in each case.

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 2020-21 report is reproduced below. People who remain unhappy with an ICR decision have the right to refer their concerns to the Northern Ireland Public Services Ombudsman (NIPSO). More information about the NIPSO can be found at www.nipso.org.uk/nipso.

During 2020-21 a total of three 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

Jodi Berg OBE is the Independent Complaints Review service for the Youth Justice Agency

The ICR service is free to people unhappy with the answers they have received to their complaint from the Youth Justice Agency and who want someone independent to look into it. The ICR leaflet 'Seeking a Fair Resolution' is available from the Youth Justice Agency.

Introduction by Jodi Berg OBE

I am pleased to present my annual report. My role is to deal with complaints escalated to independent review if people are dissatisfied with the response given by the Youth Justice Agency (YJA) itself. I also monitor the operation of the internal complaint process by carrying out an annual audit. The YJA has committed to responding to all complaints in an open and courteous way and to learning the lessons both from internal complaints and from any that are referred on for independent review.

In carrying out complaint review, I take into account what people can reasonably expect from the YJA and whether appropriate standards were met in their case. On initial contact, I will find out from the complainant what has caused their complaint and what they would like the YJA to do to put things right. Where possible, I will try to bring about an amicable settlement by agreeing an outcome that both the complainant and the YJA find acceptable but, where this is not possible, I will carry out a thorough investigation to decide whether the complaint is justified. If I uphold a complaint, I can recommend redress such as an apology or action to put things right. I can also recommend improvements to the YJA's service.

Report by Independent Complaints Reviewer - continued

Most years I make an in person visit to the YJA to carry out an on-site inspection of internal complaints procedures and to speak directly to staff members and to young people the YJA serves about how well the complaints process works. This year again, due to the Covid-19 pandemic, this has not been possible. However, I have carried out a documentary inspection of complaints data and followed this up with a 'virtual' meeting with the YJA's Head of Communications and Business Performance, who is responsible for the internal complaint handling process.

I am pleased to report that in my opinion the Agency continues to meet high standards in terms of its complaint procedure and implementation. Staff resolve any complaints that arise informally and for the most part it proves unnecessary to take matters further. This means that it is rarely necessary for a Director to become involved and even less often are complaints referred to me. The Management Board receives quarterly reports from the Head of Communications and Business Performance who diligently collates data from across the YJA about complaints received and at what stage of the process they were settled, and also provides an explanation of what they were about and what steps were taken to resolve any problems. The Board also takes an interest in any learning points that arise from complaints that can be shared across the YJA. Finally, and importantly, following my previous recommendation the Board also receives details of compliments about the service so that individual staff members and teams can receive due recognition for excellent service and communication.

I recommend that the YJA takes steps in the coming year to ensure that the previous staff training provided is reinforced by a follow-up reminder of the importance of recording complaints.

The reporting year

During the year, the Agency recorded only three internal complaints, less than half those recorded in the previous year. Of these, two were resolved at Step 1 of the process (talk to a member of staff) and the third at Step 2 (complain to a senior manager). All of these complaints arose at Woodlands Juvenile Justice Centre, where numbers are remarkably low noting that custodial services confine young people in a residential setting with the inevitable limitations on their freedom and movements. This year in particular the Centre has had to introduce an adjusted regime to manage the risks to young people and to staff caused by the pandemic, which has placed even greater restrictions on leisure activities, mixing with peers and freedom of movement. However the YJA has continued to try to provide support and opportunities for young people in custody and it is perhaps poignant to note that young people at Woodlands are now able to complete the full Bronze Level Duke of Edinburgh Award.

Complaints made during the year included one from a young person who felt he had been discriminated against because of his ethnicity by staff who stepped in to settle a dispute he had with another resident. This was resolved by explaining that action taken by staff was in response to his aggressive manner towards them, which was not mirrored by the other resident. Another resident complained that a film crew was allowed into the Centre, whereas he could not have family visits due to Covid-19 restrictions.

Report by Independent Complaints Reviewer - continued

This was resolved by explanation that the film crew were restricted to a non-residential area and had no contact with any young person. The final complaint was about incoming personal correspondence that had been opened before reaching the young person, which was settled by an explanation of security checking procedures. No complaints were referred to me during this year.

The YJA also received positive feedback regarding a number of service delivery areas. This has included judicial comment about the quality of reports, including youth conference reports, and the value of the Agency's intervention. Reports have been described as providing "impressive work and analysis", and as being "excellent and thorough" and on achieving "a meaningful outcome". One young person remarked that staff members had been "brilliant and wonderful" in helping them through the conferencing process. During lockdown, in the main youth conferences and community-based services have been delivered 'remotely' but some face-to-face consultations with individual young people on a one-to-one basis have taken place during the year, with consent and following a full risk assessment. It is to the YJA's credit that it is in the forefront of restorative justice which can change lives of both victim and perpetrator for the better.

As in many organisations, the YJA has had to up its game in respect of use of IT, and at Woodlands the existing video-link technology used to facilitate court appearances has been extended and enhanced to cover a broader range of virtual interactions with young people including professional meetings, legal consultations and family visits. Across the YJA, as 'remote' meetings have become the norm, staff have been equipped with the necessary technology to support this. The YJA also deserves praise for recognizing the problems caused by the pandemic across its vulnerable users and has played its part in organising and delivering food parcels and providing learning opportunities for children and parents.

The Schools Programme outreach initiative continues to receive praise from local schools for service delivery to young people and for its educational activities. Finally, compliments continue to be received from parents who value the role of the YJA and the support given to families in the difficult situations their children face. One moving tribute to a staff member was that the young person's mother saw her intervention as the reason why her daughter "settled and became the best person she is today". These kinds of comments demonstrate how important the work of the Agency is and the value it can add to the lives of young people and their families.

Finally, I record my thanks to the Agency Board, the Chief Executive Declan McGeown, and senior managers for their support for the ICR role.

Report by Independent Complaints Reviewer - continued*Contact the ICR*

The ICR treats everyone with fairness and sensitivity, understanding how difficult it can be to complain about people in positions of authority.

I respect the privacy of complainants and do not publish information about them or their case, nor discuss individual complaints with any third party. I am able to access all of the Youth Justice Agency's files and information in order to investigate a complaint, but I have no authority to release any of this information to anyone else, including the person making the complaint. Requests for data or information must be made direct to the Agency.

Complainants who are not happy with an ICR decision have the right to refer their concerns to the Northern Ireland Ombudsman. More information about the Ombudsman can be found at: www.ni-ombudsman.org.uk

Contact me at: e-mail: enquiries@icrev.org.uk.
Telephone: 020 7930 0749

NON-EXECUTIVE MEMBERS' REPORT

Overview

We were delighted to take up appointment as Non-Executive Members of the Youth Justice Agency Management Board and Audit and Risk Committee (ARC) with effect from 1 April 2020. This is our first Non-Executive Members' Report in this role.

The 2020-21 year has been a challenging but also very productive year for the Youth Justice Agency. Our role as independent Non-Executive Members is to advise and support the Senior Management Team on key matters discussed at the Board and ARC including policy, performance and corporate governance. During the year under review, we have had comprehensive oversight and input to the work of the Agency, including its business planning process and progress against performance targets, implementation of arrangements to deal with the Covid-19 pandemic, and the risk management and governance frameworks.

Agency Board

As a direct result of the Covid-19 pandemic, and the need to comply with social distancing requirements, the Agency had to change its operating model with minimal face-to-face contact and a reliance on technology to help deliver its core functions. The extraordinary efforts of staff during the public health emergency as they continued to deliver the range of programmes and interventions to young people, victims, families and communities was (and continues to be) commendable. As independent Non-Executive Members we were assured that services continued to be delivered safely and responsibly.

Our visit to Woodlands Juvenile Justice Centre in March 2020 to meet the Director of Custodial Services, plus the staff and young people, was very informative and reassuring. During the course of our meetings, we were assured that young people in Woodlands are being appropriately cared for and managed in accordance with the aims of the Centre, and in compliance with statutory provisions and safeguarding regulations. Separately, we commend the ongoing work in relation to the establishment of a new integrated Care and Justice Campus led by the Regional Facilities Programme Team and look forward to viewing the report summarising the results of the formal public consultation exercise in due course.

During the year, as Non-Executive Members, we also valued the opportunity, along with the Senior Management Team, to engage virtually with the Northern, Western, Belfast and Eastern Teams as part of 'Valuing Our People' sessions and look forward to meeting the Southern Team via virtual means during 2021-22. In the midst of a global pandemic, we were very encouraged by the uninterrupted delivery of high-quality services across the Agency functions from the individual professional teams. Staff continued to service all Youth Courts across Northern Ireland, supervise young people, run Youth Conferences, conduct Community Resolution Notice programmes and Youth Engagement Clinics, support families, engage with victims, maintain community links and facilitate multi-agency work.

NON-EXECUTIVE MEMBERS' REPORT (CONTINUED)

In addition, as Non-Executive Members of the Management Board we were privileged to meet with the Belfast, Eastern and Southern Teams and hear for ourselves examples of the inspirational work that is taking place on the ground including early intervention initiatives, diversionary youth conferences, community service placements, parents support groups and the continuation of the Schools Programme. We look forward to further meetings with all of the Teams when Covid-19 restrictions are relaxed.

Our role also included overseeing the Agency's response to the publication of the Northern Ireland Audit Office value for money report entitled 'Managing Children who offend'. The report highlighted the good progress made so far and made three recommendations which the Agency is currently progressing.

From a policy perspective, we were delighted to endorse the Model of Practice in January 2021 which builds on the 'Children First' philosophy by putting children at the heart of everything the YJA does. We look forward to the progression of the work-streams in a joint enterprise between the community-based teams and custody.

Audit and Risk Committee

The ARC consists of two Non-Executive Members and Mrs Bernie Rooney, Independent Member and a senior civil servant. The role of ARC is to support the Management Board in its responsibilities for issues of internal control, risk management and corporate governance by reviewing the comprehensiveness of assurances in meeting the Board and Accounting Officer's assurance needs, and reviewing the reliability and integrity of these assurances.

ARC met on three occasions during this reporting period and received ongoing reports from internal and external auditors, regular updates in relation to information assurance, the corporate risk register, draft annual accounts and guidance in relation to finance circulars. The ARC welcomed the satisfactory assurance received from internal audit in respect of internal audit assignments and the unmodified audit opinion on the 2020-21 Accounts. We are assured by the robust standards of financial management and corporate governance operating in the Agency. Separately, the ARC Chair (Hilary McCartan) has prepared an Annual Report to the Board on the work of the Committee.

Conclusion

We take this opportunity to thank the Chief Executive, senior management team and all the staff for their hard work, remarkable adaptability and resilience during an unprecedented period of challenge as they delivered important front-line services as key workers. We look forward to continued good working relationships with the Senior Management Team and staff during 2021-22.

Nick Fullerton and Hilary McCartan
Non-Executive Members

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 Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual 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;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer for 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.

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

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 the 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 MPMNI are met.

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

A Framework Document is in place - this 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 Business Plan and regularly reviews the Agency's progress through regular review meetings.

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.

2. Purpose of the governance framework (continued)

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 2021 and up to the date of approval of the accounts.

3. Governance framework

Management Board

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 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 three Directors each have specific areas of responsibility. The two Non-Executive Members bring a good mix of previous knowledge and experience from a wide range of other organisations both public and private sector. I thank them for providing the benefit of their professional skills and advice.

The Management Board, which currently comprises six members, meets each month and the meetings are chaired by me, the Chief Executive. The Management Board is supported by the Agency's designated Financial Shared Services Accountant, NICSHR representative and the Head of Communications who also attend the monthly meetings.

3. Governance framework (continued)

Management Board (continued)

Attendance by members is shown below for the nine meetings of the Agency Board during 2020-21:

Position	Member	Attendance
Chief Executive	Declan McGeown (Chair)	9
Acting Director of Custodial Services	Paul McStravick	9
Director of Youth Justice Services	Mary Aughey	9
Director of Corporate Services	Paul Gibson (from 7 September 2020)	5
Non-Executive Member	Nick Fullerton	9
Non-Executive Member	Hilary McCartan	9

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 May 2019.

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 information being presented to them each month. The Committees are:

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

3. Governance framework (continued)

Audit and Risk Committee

I am also supported by the Agency's Audit and Risk Committee which meets quarterly with a membership of:

- the Agency's two Non-Executive Members (NEMs); and
- a senior civil servant independent of the Agency from within the NICS.

Attendance by members is shown below for the three meetings of the Audit and Risk Committee during 2020-21:

Position	Member	Attendance
Non-Executive Member	Hilary McCartan (Chair)	3
Non-Executive Member	Nick Fullerton	3
Independent Member	Bernie Rooney	2

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 Northern Ireland 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 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; and
- anti-fraud policies, whistle blowing processes and arrangements for special investigations.

3. Governance framework (continued)

Communications Committee

The Communications Committee meets regularly throughout the year. It is chaired by the Chief Executive with membership comprising representation, at a senior level, from each Directorate and from the DoJ Communications (Press Office) Team. The Committee operates under agreed Terms of Reference and meetings are recorded. Regular monthly reports are provided to the Management Board by the Head of Communications on behalf of the Committee.

The Committee is responsible for oversight of all communications activities both internally and externally to support the Agency's strategic aims in accordance with its corporate plan. This includes:

External

- establishing and maintaining an appropriate public/media profile for the Agency consistent with the requirements of the Management Board; and
- promoting the work of the Agency to key stakeholders, the media, and to the general public.

Internal

- delivering effective internal communications across the Agency; and
- enhancing staff engagement opportunities.

The Committee also has responsibility for the oversight and delivery of the Agency's charity policy and procedures, and oversees the planning and delivery of corporate social responsibility initiatives and corporate events.

Estates, IT and Procurement Committee

The Estates, IT and Procurement Committee meets regularly throughout the year. It 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 regular updates to the Management Board.

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 NICS strategic direction.

The Committee is also responsible for all issues of control, governance and associated assurances in relation to the procurement of goods and services across the Agency. An internal Premises Forum was established within the Agency to link regional offices and ensure local office needs are met and efficiency is maintained across the estate.

3. Governance framework (continued)

Estates, IT and Procurement Committee (continued)

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 guidance from DoF's Construction and Procurement Delivery (CPD);
- 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, 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 and Risk 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 issues. The format of the Agency's Risk Register is consistent with the Department's Corporate Risk Register which ensures a uniform approach across the Department in how we present and manage risk. 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 and Risk 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.
- 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 and Risk 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.

4. Risk management and internal control (continued)

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 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 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 and Risk Committee. Assurance is also obtained from the external auditors who present their report to the Audit and Risk 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 NI (CJINI);
- NI Children's Commissioner (NICCY);
- NI Human Rights Commission (NIHRC);
- Department of Health (DoH);
- Independent Complaints Reviewer (ICR);
- Independent Monitoring Role; and
- Health and Safety Executive NI (HSENI).

There were no significant control weaknesses identified from reviews carried out by these independent bodies in 2020-21.

The C&AG published his follow-up Value for Money (VFM) Report on Managing Children Who Offend on 1 December 2020. The Agency is developing an action plan in response and continues to ensure that the three recommendations in the report are addressed.

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 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 and Risk Committee, and from reports by executive managers within the Agency who have responsibility for the development and maintenance of the internal control framework.

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

Regular meetings took place throughout the year between the Agency and its Sponsor Directorate with the Chief Executive meeting monthly with the 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 Internal Audit. During 2020-21, the following audits were completed by Internal Audit:

Area	Status
Outcome Based Accountability	Completed - Satisfactory
Early Intervention Transformation Programme	Completed - Satisfactory
Restitution in Youth Conference Orders and Plans	Completed - Satisfactory
Government Procurement Card	Completed - Satisfactory
Petty Cash	Completed - Satisfactory

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.

5. Review of effectiveness of the governance framework (continued)

The recommendations made in the Internal Audit Reports carried out in 2020-21 have all been accepted by the Agency. All recommendations have been drawn up into Action

Plans for implementation, the progress of which is reported to the Audit and Risk Committee.

Looking ahead the following internal audit reviews will be carried out in 2021-22:

- Estates Management;
- Procurement and Contract management;
- Travel and Subsistence; and
- Cyber Security.

In addition to these assurances, the Audit and Risk 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 2020-21 acknowledged that 'the Agency continues to meet high standards in terms of its complaint procedure and implementation'.
- In 2020-21, independent monthly monitoring visits to JJC were undertaken by a senior member of the management team from DoJ's Reducing Offending Directorate. These visits are to ensure that young people are being appropriately treated and managed in accordance with the aims of the Centre. A report of each visit was presented to and reviewed by the Agency's Management Board. These reports have been encouraging and have demonstrated that young people are being appropriately treated and managed.

6. Budget position

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all departments for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise departments' access to cash and use of resources for the early months of the 2021-22 financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

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 2020-21.

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 Internal Audit 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 her professional opinion on the level of assurance that she can provide based on the work done. The Head of Internal Audit forms her professional opinion on the basis of the Internal Audit work completed over a three year period and she has provided overall satisfactory assurance.

The Agency has maintained a framework of control to ensure that there are sufficient control processes in place to provide assurance over financial and operational risks, as well as performing a regular review of the effectiveness of the system of internal control. I am therefore satisfied that I have effective governance arrangements and the necessary policies and procedures in place to provide a sound system of internal control to support the Agency in delivering its statutory duties and to meet the aims and objectives set by the Minister, while safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in my letter of delegation and in Managing Public Money Northern Ireland.

REMUNERATION AND STAFF REPORT

REMUNERATION REPORT

Remuneration policy

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS), is approved by the Minister of Finance. The Minister has set the 2020-21 NI public sector pay policy (September 2020) in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff, including SCS, for 2020-21 has been finalised but not yet paid.

The pay of SCS is 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.

The Chief Executive is the only member of staff within YJA who is a member of the SCS. Staff at Grade 7 and below fall within the same pay settlement arrangements as NICS staff at the same grades.

Service contracts

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

Unless otherwise stated, the officials covered by this report hold appointments that 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 for Northern Ireland can be found at www.nicscommissioners.org.

Nick Fullerton and Hilary McCartan were appointed as Non-Executive Members on 1 April 2020 for a fixed period of three years, with the possibility of one extension.

Remuneration and pension entitlements - Officials

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

[Audited information]

<u>Single total figure of remuneration</u>				2020-21
Officials and NEMs	Salary	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1,000)	Total
	£000	£000	£000	£000
Declan McGeown Chief Executive	75-80	-	45	120-125
Paul McStravick Acting Director of Custodial Services (from 1 April 2020)	60-65	-	24	85-90
Mary Aughey Director of Youth Justice Services	55-60	-	22	80-85
Paul Gibson Director of Corporate Services (from 7 September 2020)	30-35 (full year equivalent 50-55)	-	6	35-40 (full year equivalent 60-65)
Hilary McCartan Non-Executive Member (from 1 April 2020)	5-10	-	-	5-10
Nick Fullerton Non-Executive Member (from 1 April 2020)	5-10	0.2	-	5-10

Remuneration and pension entitlements - Officials (continued)

<u>Single total figure of remuneration</u>				2019-20
Officials and NEMs	Salary	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1,000)	Total
	£000	£000	£000	£000
Declan McGeown Chief Executive	75-80	-	36	110-115
Brian Ingram Director of Custodial Services (until 31 March 2020)	55-60	-	(14)	40-45
Mary Aughey Director of Youth Justice Services	55-60	-	25	80-85
Sarah Havlin Non-Executive Member (until 31 March 2020)	5-10	0.1	-	5-10
David Brown Non-Executive Member (until 31 March 2020)	10-15	2.3	-	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 severance or ex gratia payments.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Agency and treated by HM Revenue and Customs as a taxable emolument. The benefits in kind shown above are in respect of expenses incurred on Agency business including approved mileage claims and parking. In line with revised guidance from HMRC for Non-Executive Members (NEMs) with effect from 1 April 2019, expenditure on benefits in kind has been grossed up for individual NEMs and PAYE/NIC rules applied in line with normal payroll procedures.

Pay multiples*[Audited information]*

	<u>2020-21</u>	<u>2019-20</u>
Band of highest paid Director's Total Remuneration*	£75-£80,000	£75-£80,000
Median Total Remuneration* (£)	£34,580	£34,014
Ratio	2.24	2.28

**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 2020-21 was £75,000 to £80,000 (2019-20: £75,000 to £80,000). This was 2.24 times (2019-20: 2.28 times) the median remuneration of the workforce which was £34,580 (2019-20: £34,014).

No employees (2019-20: None) received remuneration in excess of the highest paid Director.

Remuneration ranged from £19,000 to £75-£80,000 (2019-20: £19,000 to £75-£80,000).

Pension entitlements - Officials

[Audited information]

Officials	Accrued pension at pension age as at 31/3/21 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/21	CETV at 31/3/20*	Real increase in CETV	Employer contribution to partnership pension account	Nearest £100
	£000	£000	£000	£000	£000		
Declan McGeown Chief Executive	25-30 plus a lump sum of 50-55	0-2.5 plus a lump sum of 0-2.5	464	418	27	-	
Paul McStravick Acting Director of Custodial Services (from 1 April 2020)	30-35 plus a lump sum of 45-50	0-2.5 plus a lump sum of 0-2.5	576	552	14	-	
Mary Aughey Director of Youth Justice Services	20-25 plus a lump sum of 30-35	0-2.5 plus a lump sum of 0-2.5	321	300	12	-	
Paul Gibson Director of Corporate Services (from 7 September 2020)	20-25 plus a lump sum of 65-70	0-2.5 plus a lump sum of 0-2.5	537	528	6	-	

* Or date of joining if later.

No pension benefits are provided to the Non-Executive Members.

Northern Ireland Civil Service (NICS) Pension Schemes

Pension benefits are provided through the NICS pension schemes which are administered by Civil Service Pensions (CSP).

The alpha pension scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did 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 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 accrual rate is 2.32%.

Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relates to the different schemes e.g. classic, alpha etc. and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the Civil Service Pensions schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>. Currently new entrants joining can choose between membership of alpha or joining a '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 also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.3%.

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). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium or joining the partnership pension account.

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.

Northern Ireland Civil Service (NICS) Pension Schemes (continued)

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).

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of **classic**, **premium**, and **classic plus** and 65 for members of **nuvos**. The normal scheme 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/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in 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 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

Employee contribution rates for all members for the period covering 1 April 2021 to 31 March 2022 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates - all members
From	To	
£0	£24,199.99	4.60%
£24,200.00	£55,799.99	5.45%
£55,800.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

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 2015 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.

Compensation 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	2020-21 £000 Total	2019-20 £000 Total
Wages and salaries		7,978	256	8,234	8,202
Social security costs		852	-	852	856
Other pension costs		2,335	-	2,335	2,298
Total costs*	2	11,165	256	11,421	11,356

* Of the total, £Nil has been charged to capital.

The NICS main 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 Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

For 2020-21, employers' contributions of £2,250,027 were payable to the NICS pension arrangements (2019-20: £2,231,581) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Staff costs (continued)

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2019-20: £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2019-20: 8% to 14.75%) of pensionable pay. The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £Nil,0.5% (2019-20: £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.

One person (2019-20: three persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £13,665 (2019-20: £Nil).

Average number of persons employed

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

[Audited information]

			2020-21 Number	2019-20 Number
	Permanently employed staff	Other	Total	Total
Operational staff	212	4	216	216
Administration and support staff	15	3	18	15
Total	227	7	234	231

Staff composition

The number of persons employed was as follows:

	At 31 March 2021			At 31 March 2020		
	Female staff	Male staff	Total staff	Female staff	Male staff	Total staff
Agency Board	2	4	6	2	3	5
Senior Civil Service	-	1	1	-	1	1
Agency Employees	150	96	246	150	93	243

Managing attendance

The actual out-turn figure in relation to Sickness Absence at 31 March 2021 is 12.7 days per SYE (Staff Year Equivalent). This illustrates a decrease of 1.6 days from the out-turn figure at the same time last year which was 14.3 days per SYE. Management of Sickness Absence will continue to be a high priority for the Agency into the new reporting year.

Staff engagement scores

The 2020 NICS People Survey was conducted by NISRA across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey. For the DoJ there were 3,378 (2019: 3,343) staff invited to complete the survey, of which 1,091 individuals participated, including temporary/agency workers (2019: 1,366); a response rate of 31.3% (2019: 41.4%) excluding temporary/agency workers.

Due to the short timeframe for completion of the 2020 survey it was not possible to put in place the necessary arrangements to allow full participation by NIPS operational staff which impacted on response rates. The Employee Engagement Index (EEI) is the weighted average of responses to the five employee engagement questions, and it ranges from 0% to 100%. DoJ responses indicated an Employee Engagement Index of 55% (2019: 51%), compared to the NICS average of 57% (2019: 51%). Details of the Benchmark Scores can be accessed at www.finance-ni.gov.uk/publications/nics-people-survey-results.

Due to the structuring of the 2020 People Survey, YJA specific answers were not available in terms of staff engagement scores.

Staff turnover

Based on information provided by NISRA (Northern Ireland Statistics and Research Agency) the level of staff turnover for 2020-21 was as follows:

	Departmental Turnover Rate	General Turnover Rate
Youth Justice Agency	4.3%	3.5%

The Turnover Rate % is calculated as the number of leavers within the year divided by the average number of staff in post over the year. The definitions employed for Turnover are: 'Departmental Turnover' (staff leaving the NI Civil Service or a particular department) and 'General Turnover' (staff leaving the NI Civil Service as a whole). 2020-21 is the first financial year that disclosures for staff turnover are required by FReM and comparative information for 2019-20 is not available.

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. The Agency is also represented on the Department of Justice Equality, Diversity and Inclusion Network.

Equality, diversity and inclusion

In the NICS, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. We want to make use of all the talent that exists across the NICS to ensure we are a well-led, high performing, outcome-focused Service and a Service that is a great place to work.

The NICS People Strategy includes a range of actions that will help accelerate our ambition of a truly inclusive NICS, which reflects the society we serve.

As a key element of the People Strategy, our ambitious diversity and inclusion programme of work is delivered through the implementation of an annual NICS Diversity Action Plan, and overseen by the leadership of the NICS Board, the NICS Diversity Champions Network, Departmental Diversity Champions and Thematic Diversity Champions, NICS colleague networks and NICS HR (the NICS centralised human resources function which falls under the responsibility of the Department of Finance), as well as through partnership working with stakeholder organisations.

The NICS Diversity Action Plan sets out our priorities for action by diversity and inclusion theme, cross-cutting priorities, departmental priorities and includes supporting plans on communications and outreach. Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. The NICS commitment to equality of opportunity is outlined in its Equality, Diversity and Inclusion Policy.

As part of the NICS efforts to ensure equality of opportunity, the NICS continually conducts comprehensive reviews into the composition of its workforce and recruitment activity, publishing a wide range of NICS human resource statistics.

The annual "Equality Statistics for the Northern Ireland Civil Service" reports work force composition and trends over time and, where appropriate, makes comparisons with the wider labour market and the Civil Service in Great Britain.

Equality, diversity and inclusion (continued)

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees. In addition, the NICS conducts a similar formal review of the gender profile of its workforce. The findings are published in the NICS Article 55 and Gender Reviews,

The NICS uses the findings of all the equality monitoring and analysis to inform its programme of targeted outreach activity to address any areas of under-representation.

As a public authority, the NICS has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions. Further information on the Agency's equality scheme is available at www.justice-ni.gov.uk

Employment, training and advancement of disabled persons

The NICS applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias, is offered to all members of NICS recruitment panels. Unconscious bias training is available to all staff.

To maintain and promote a diverse and inclusive workforce, the NICS has policies in place to support adjustments to the working environment required by disabled persons. The NICS has a wide and active network of Diversity Champions and one of its Deputy Secretaries is the NICS Diversity Lead for Disability. The NICS has a Disability Working Group and is a lead partner with Employers for Disability Northern Ireland. During 2020-21 the NICS established a Disability Staff Network. This Network plays a key role in promoting disability equality and inclusion across the NICS.

The NICS is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. The NICS promotes a number of schemes for disabled people, including a Work Experience Scheme for People with Disabilities.

Employee consultation and Trade Union relationships

DoF is responsible for the NICS Industrial Relations Policy. NICSHR, consults on HR policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

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 preceded 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. However these meetings with staff were temporarily suspended, but subsequently reinstated virtually, due to Covid-19 restrictions. Throughout 2020-21 the Agency published regular Covid-19 updates, 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.

Learning and development

The NICS recognises the importance of having skilled and engaged employees and continues to invest in learning and development. Development and delivery of generic staff training is centralised in NICSHR (the NICS centralised human resources function which falls under the responsibility of the Department of Finance). Training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

Talent management is a key theme of the NICS People Strategy and this year the focus was on improving the quality of the development conversation between managers and staff, with the introduction of a talent management toolkit. The NICS offers a wide range of career development opportunities through mentoring, secondment and interchange opportunities, elective transfers, temporary promotion, job rotation and job shadowing.

Pay policy

Under the *Civil Service (NI) Order 1999*, DoF is responsible for the pay arrangements of NICS civil servants (apart from those agencies, non-ministerial government departments and other bodies with an agreed pay delegation). The pay award system aims to:

- be a system which will help to recruit, retain and motivate staff to perform efficiently the duties required of them;
- encourage staff to improve their individual performance by providing a direct and regular link between satisfactory performance and pay;
- ensure equity of treatment in respect of pay in accordance with legal requirements and the equal opportunities policy of the NICS;
- secure the confidence of staff that their pay will be determined fairly;
- secure the confidence of the public and their representatives in the system for determining the pay of the staff; and
- enable the Government to reconcile its responsibilities for the control of public expenditure with its responsibilities as an employer.

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. The Agency has developed an effective management system based on the HSG65 management model issued by the Health and Safety Executive for Northern Ireland (HSENI). This system ensures that legislative requirements are met and relies on the commitment of management and staff at all levels. The Agency also continues to work closely with the HSENI on related matters.

The programme of health and safety inspection audits across the core estate continues on a rolling basis. The aim of these audits is to ensure proactive monitoring of health and safety, and to inform management of legal requirements and best practice. The audits also provide valuable information that contributes to policy development. To complement the inspection programme, the Agency continues to monitor performance through the health and safety management checklist which is used at both a local and corporate level to improve the management of health and safety within the Agency.

Basic health and safety training continues to be provided via e-learning including Fire Safety, Office Safety and Display Screen Equipment Awareness. Completion of this suite of courses is mandatory for all staff. Additional training for specialist roles and training needs identified by the risk assessment process will continue to be provided by NICSHR L&D.

The Agency has had to adapt its workplaces in response to the Covid-19 pandemic in order to accommodate the changes required under associated legislation. This has had a significant impact upon our staff and particularly their resilience in developing safer, healthier ways of delivering our services to children and their families. Our safe system of work shows we have embraced the 'virtual environment' and reconfigured our office spaces to comply with social distancing requirements. Our custodial environment has been transformed with medical led Covid-19 infection control measures to the fore. The use of virtual technology has enabled us to maintain a safe and secure environment while also allowing children, their families, legal representatives and courts to interact in a safe manner.

Expenditure on consultancy

The Agency incurred no expenditure on consultancy during 2020-21 or 2019-20.

Off-payroll engagements

There were no off-payroll engagements requiring disclosure during 2020-21 or 2019-20.

Reporting of Civil Service and other compensation schemes - exit packages

There were no exit packages requiring disclosure during 2020-21 (2019-20: Nil).

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT**ASSEMBLY ACCOUNTABILITY DISCLOSURES****Regularity of expenditure**

[Audited information]

Losses and special payments

There were no losses or special payments that require disclosure in 2020-21 or 2019-20.

Remote contingent liabilities

In addition to contingent liabilities reported within the meaning of International Accounting Standard (IAS) 37 *Provisions, Contingent Liabilities and Contingent Assets*, the Agency is required to report liabilities for which the likelihood of economic benefit in settlement is too remote to meet the definition of a contingent liability. The Agency has no such liabilities.

Note 15 provides further details regarding the contingent liabilities that are included within the financial statements.

ACCOUNTABILITY REPORT

Stephen Martin
Chief Executive and Accounting Officer
30 June 2021

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Youth Justice Agency for the year ended 31 March 2021 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the European Union and interpreted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Youth Justice Agency's affairs as at 31 March 2021 and of its net expenditure for the year then ended; and
- 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 regularity

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

Basis for opinions

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

My staff and I are independent of the Youth Justice Agency in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, and have fulfilled our other ethical responsibilities in accordance with these requirements

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY (CONTINUED)

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Youth Justice Agency's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Youth Justice Agency's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited and my audit certificate and report. The Accounting Officer is responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY (CONTINUED)

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Youth Justice Agency and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY (CONTINUED)

- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- assessing the Youth Justice Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Youth Justice Agency will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Youth Justice Agency through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on the Youth Justice Agency's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY (CONTINUED)

- completing risk assessment procedures to assess the susceptibility of the Youth Justice Agency's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY (CONTINUED)

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

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

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Upper Galwally
Belfast
BT8 6RB

5 July 2021

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2021

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	2020-21 £000	2019-20 £000
Revenue from contracts with customers	4	(2)	(3)
Other operating income	4	(110)	(119)
Total operating income		(112)	(122)
Staff costs	2	11,421	11,356
Purchase of goods and services	2	3,971	4,139
Depreciation and impairment charges	2	683	595
Provisions expense	2	(60)	506
Total operating expenditure		16,015	16,596
Net operating expenditure		15,903	16,474
Finance expense	2	13	29
Net expenditure for the year		15,916	16,503
Other comprehensive net expenditure			
Items that will not be reclassified to Net operating expenditure:			
- net (gain) on revaluation of property, plant and equipment	5	(227)	(1,013)
- net (gain) on revaluation of intangibles	6	-	(1)
Comprehensive net expenditure for the year		15,689	15,489

The notes on pages 78 to 99 form part of these accounts.

Statement of Financial Position

As at 31 March 2021

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	2021 £000	2020 £000
Non-current assets			
Property, plant and equipment	5	19,751	19,945
Intangible assets	6	19	26
Total non-current assets		19,770	19,971
Current assets			
Trade and other receivables	9	180	180
Cash and cash equivalents	8	2	2
Total current assets		182	182
Total assets		19,952	20,153
Current liabilities			
Trade and other payables	10	(2,249)	(2,305)
Provisions	11	(482)	(95)
Total current liabilities		(2,731)	(2,400)
Total assets less current liabilities		17,221	17,753
Non-current liabilities			
Provisions	11	(326)	(816)
Total non-current liabilities		(326)	(816)
Total assets less total liabilities		16,895	16,937
Taxpayers' equity and other reserves			
General Fund		12,212	12,283
Revaluation Reserve		4,683	4,654
Total equity		16,895	16,937



Stephen Martin
Chief Executive and Accounting Officer

30 June 2021

The notes on pages 78 to 99 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2021

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	2020-21 £000	2019-20 £000
Cash flows from operating activities			
Net expenditure for the year		(15,916)	(16,503)
Adjustment for non-cash transactions	3	1,265	1,725
(Increase) in trade and other receivables	9	-	(10)
(Decrease) in trade and other payables	10	(55)	(307)
<i>Less movement in payables relating to items not passing through the SCNE</i>		64	41
Use of provisions	11	(55)	(90)
Net cash outflow from operating activities		(14,697)	(15,144)
Cash flows from investing activities			
Purchase of property, plant and equipment		(319)	(264)
Net cash outflow from investing activities		(319)	(264)
Cash flows from financing activities			
Net Assembly Funding		15,017	15,506
Net financing		15,017	15,506
Net increase in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		1	98
Receipts due to the Consolidated Fund		7	26
Payments of amounts due to the Consolidated Fund		(7)	(26)
Net increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		1	98
Cash and cash equivalents at the beginning of period	8	(21)	(119)
Cash and cash equivalents at the end of period	8	(20)	(21)

The notes on pages 78 to 99 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2021

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 2019		12,553	3,772	16,325
Net Assembly Funding		15,506	-	15,506
Comprehensive net expenditure for the year		(16,503)	1,014	(15,489)
Auditor's remuneration	2	18	-	18
Other notionals	2	577	-	577
Transfer between reserves		132	(132)	-
Balance at 31 March 2020		12,283	4,654	16,937
Net Assembly Funding		15,017	-	15,017
Comprehensive net expenditure for the year		(15,916)	227	(15,689)
Auditor's remuneration	2	18	-	18
Other notionals	2	612	-	612
Transfer between reserves		198	(198)	-
Balance at 31 March 2021		12,212	4,683	16,895

The notes on pages 78 to 99 form part of these accounts.

Notes to the Accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2020-21 Government Financial Reporting Manual (FReM) issued by the Department of Finance. 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 the year and the preceding year in dealing with items considered material in relation to the accounts unless otherwise stated.

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.

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
Vehicles, plant and machinery	4 - 15 years
Information Technology	3 - 10 years
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 17.

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

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which the Agency is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Agency: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Sale of goods and services

Revenue from the sale of goods is recognised either:

- at the point in time when the customer obtains control of the goods, which is generally at the time of delivery; or
- over time as the services are rendered based on either a fixed price or an agreed rate.

Other operating income

Other operating income is income which relates directly to the operating activities of the Agency. It includes both income classified as Accruing Resources and income due to the Consolidated Fund, which in accordance with the FReM, is treated as operating income.

Rental income

Rent revenue from properties is recognised on a straight-line basis over the lease term.

Other income

Other revenue is recognised when it is received or when the right to receive payment is established.

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.

1.15 Pension costs

Employees of the Agency are covered by the provisions of the NICS pension arrangements 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.

Further details are contained in the Staff Report and Note 2 to the Accounts.

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, the Department of Finance 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 Agency staff in NILGOSC to become members of the NICS pension arrangements, and this transfer became effective from 1 April 2015.

Members of YJA staff at the time were 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. Final amounts payable to both NILGOSC and NICS pension schemes were agreed and payments were made to settle all remaining liabilities. This bulk transfer process was completed in 2018-19.

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 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.

Post-retirement benefits

The Agency accounts for post-retirement benefits in accordance with IAS 19 *Employee Benefits*. In determining the provision a number of assumptions are used which include the discount rate, salary growth, price inflation 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, amendments, interpretations or other updates that were issued and effective for the 2020-21 financial year

The Agency has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Agency's accounting periods beginning on or after 1 April 2020 or later periods, but which the Agency has not adopted early. The Agency considers that these are not relevant or material to its operations.

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

The Agency has considered those new standards, interpretations and amendments to existing standards which have been published and are mandatory for the Agency's accounting periods beginning on or after 1 April 2021 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 16 Leases (replaces IAS 17 Leases and related interpretations)
Effective date	January 2019 (EU endorsed 31 October 2017)
FReM application	2022-23
Description of revision	<p>The IASB issued IFRS 16 in January 2016 with an effective date for annual periods beginning on or after 1 January 2019. Early application is permitted for those entities applying IFRS 15. IFRS 16 represents a significant change in lessee accounting by largely removing the distinction between operating and finance leases and introducing a single lessee accounting model. A lessee is required to recognise assets and liabilities for all leases, unless they qualify for low value or short-term exemptions. In addition, there are updated disclosure requirements.</p> <p>The lessor accounting model is generally unchanged from IAS 17 but entities should be aware of the introduction and impacts of IFRS 9 Financial Instruments, enhanced disclosure requirements and that a sub-lessor now determines whether a lease is finance or operating based on the right of use asset it subleases.</p>
Comments	<p>IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.</p> <p>The Agency has undertaken a preliminary assessment of the potential impact of IFRS 16 on its future financial statements. It is currently considered that approximately £1.3m of leases will be capitalised on the Statement of Financial Position in 2022-23 and it is not expected to have a material impact on the Statement of Comprehensive Net Expenditure.</p>

1.23 Financial reporting - future developments

The Agency has considered the accounting initiatives identified by HM Treasury covering amendments or interpretations from the 2018-20 Annual Improvement cycle, and projects where standards, amendments or interpretations are in development. The Agency considers that these changes are not relevant or material to its operations.

2. Programme expenditure

	Note	2020-21 £000	2019-20 £000
Staff costs*			
Wages and salaries		8,234	8,202
Social security costs		852	856
Other pension costs		2,335	2,298
		11,421	11,356
Purchase of goods and services			
Accommodation costs, maintenance and utilities		1,143	1,162
IT, communications and office services		104	106
Consumables, equipment and transport costs		36	43
Contracted out and managed services		455	292
Professional and consultancy costs		46	67
Client and other programme operating costs		943	1,068
Rentals under operating leases		435	470
Staff related costs		176	329
Other costs		4	7
		3,342	3,544
Non-cash items:			
(Profit) on disposal of non-current assets		(1)	-
Auditor's remuneration		18	18
Notional charges		612	577
		629	595
		3,971	4,139
Depreciation and impairment charges			
Depreciation	5	676	589
Amortisation	6	7	6
		683	595
Provisions expense			
Provided in year	11	70	563
Written back in year	11	(130)	(57)
		(60)	506
Finance expense			
Borrowing costs on provisions	11	13	29
		13	29
Total programme expenditure		16,028	16,625

*Further analysis of Staff costs is located in the Staff Report within the Accountability Report.

3. Non-cash costs

	Note	2020-21 £000	2019-20 £000
Purchase of goods and services	2	629	595
Depreciation and impairment charges	5, 6	683	595
Provisions expense	11	(60)	506
Finance expense		13	29
		1,265	1,725

4. Income

	2020-21 £000	2019-20 £000
Revenue from contracts with customers		
Sales of goods and services	2	3
	2	3
Other operating income		
Rental income	107	113
Other non-trading income	3	6
	110	119
Total operating income	112	122

5. Property, plant and equipment

2020-21

	Land £000	Buildings £000	Vehicles, Plant and Machinery £000	Information Technology £000	Total £000
Cost or valuation					
At 1 April 2020	300	19,304	1,437	159	21,200
Additions	-	89	156	10	255
Disposals	-	-	(5)	(3)	(8)
Reclassification	-	18	(18)	-	-
Revaluation released to SCNE	-	-	-	-	-
Revaluation	-	(390)	6	-	(384)
At 31 March 2021	300	19,021	1,576	166	21,063
Depreciation					
At 1 April 2020	-	-	1,106	149	1,255
Charged in year	-	613	59	4	676
Disposals	-	-	(5)	(3)	(8)
Reclassification	-	-	-	-	-
Revaluation released to SCNE	-	-	-	-	-
Revaluation	-	(613)	2	-	(611)
At 31 March 2021	-	-	1,162	150	1,312
Carrying amount at 31 March 2021	300	19,021	414	16	19,751
Carrying amount at 31 March 2020	300	19,304	331	10	19,945
Asset financing:					
Owned	300	19,021	414	16	19,751
Carrying amount at 31 March 2021	300	19,021	414	16	19,751

5. Property, plant and equipment (continued)

2019-20

	Land £000	Buildings £000	Vehicles, Plant and Machinery £000	Information Technology £000	Total £000
Cost or valuation					
At 1 April 2019	300	18,743	1,304	162	20,509
Additions	-	99	122	2	223
Disposals	-	-	(6)	(9)	(15)
Reclassification	-	-	(3)	3	-
Revaluation released to SCNE	-	-	-	-	-
Revaluation	-	462	20	1	483
At 31 March 2020	300	19,304	1,437	159	21,200
Depreciation					
At 1 April 2019	-	-	1,061	150	1,211
Charged in year	-	543	42	4	589
Disposals	-	-	(6)	(9)	(15)
Reclassification	-	-	(3)	3	-
Revaluation released to SCNE	-	-	-	-	-
Revaluation	-	(543)	12	1	(530)
At 31 March 2020	-	-	1,106	149	1,255
Carrying amount at 31 March 2020	300	19,304	331	10	19,945
Carrying amount at 31 March 2019	300	18,743	243	12	19,298
Asset financing:					
Owned	300	19,304	331	10	19,945
Carrying amount at 31 March 2020	300	19,304	331	10	19,945

5. Property, plant and equipment (continued)

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) at least 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 2021. LPS valued the land and building at Juvenile Justice Centre at depreciated replacement cost using BCIS indices.

As a result of Covid-19, LPS considers that, as at 31 March 2021 there is an absence of relevant/sufficient market evidence on which to base their judgements. The valuation is therefore reported as being subject to 'material valuation uncertainty' as set out in VPS 3 and VPGA 10 of the RICS Valuation - Global Standards.

Consequently, in respect of the valuation less certainty and a higher degree of caution should be attached to the valuation figures than would normally be the case.

However this does not mean that the valuation cannot be relied upon. Rather, this 'material valuation uncertainty' declaration has been included to ensure transparency and to provide further insight as to the market context under which the valuation opinion was prepared. In recognition of the potential for market conditions to move rapidly in response to changes in the control or future spread of Covid-19, LPS highlight the importance of the valuation date.

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

6. Intangible assets

	2020-21 £000	2019-20 £000
Cost or valuation		
At 1 April	39	87
Additions	-	-
Disposals	(6)	(49)
Revaluation	-	1
At 31 March	33	39
Amortisation		
At 1 April	13	56
Charged in year	7	6
Disposals	(6)	(49)
Revaluation	-	-
At 31 March	14	13
Carrying amount at 31 March	19	26
Asset financing:		
Owned	19	26
Carrying amount at 31 March	19	26

Intangible assets are 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

	2020-21 £000	2019-20 £000
Balance at 1 April	(21)	(119)
Net change in cash and cash equivalent balances	1	98
Balance at 31 March	(20)	(21)
The following balances at 31 March are held at:		
NI banking pool	(22)	(23)
Cash in hand	2	2
Balance at 31 March	(20)	(21)

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

	Note	2020-21 £000	2019-20 £000
Current assets		2	2
Current liabilities	10	(22)	(23)
Total		(20)	(21)

9. Trade receivables, financial and other assets

	2020-21 £000	2019-20 £000
Amounts falling due within one year:		
VAT recoverable	75	79
Trade receivables	7	7
Other receivables	42	44
Prepayments and accrued income	56	50
	180	180

10. Trade payables, financial and other liabilities

	Note	2020-21 £000	2019-20 £000
Amounts falling due within one year:			
Bank overdraft	8	22	23
Trade payables		34	2
Other payables		862	872
Accruals and deferred income		1,331	1,408
		2,249	2,305

11. Provisions for liabilities and charges

	Legal costs	Early retirement	Holiday pay	2020-21 £000 Total
Balance at 1 April 2020	139	312	460	911
Provided in the year	70	-	-	70
Provisions not required written back	(33)	(25)	(73)	(131)
Provisions utilised in the year	(36)	(19)	-	(55)
Borrowing costs	-	13	-	13
Balance at 31 March 2021	140	281	387	808

	Legal costs	Early retirement	Holiday pay	2019-20 £000 Total
Balance at 1 April 2019	105	361	-	466
Provided in the year	103	-	460	563
Provisions not required written back	(6)	(51)	-	(57)
Provisions utilised in the year	(63)	(27)	-	(90)
Borrowing costs	-	29	-	29
Balance at 31 March 2020	139	312	460	911

11.1 Analysis of expected timing of discounted flows

	Legal costs	Early retirement	Holiday pay	2020-21 £000
				Total
Not later than one year	75	20	387	482
Later than one year and not later than five years	65	74	-	139
Later than five years	-	187	-	187
Balance at 31 March 2021	140	281	387	808

	Legal costs	Early retirement	Holiday pay	2019-20 £000
				Total
Not later than one year	74	21	-	95
Later than one year and not later than five years	65	79	460	604
Later than five years	-	212	-	212
Balance at 31 March 2020	139	312	460	911

11.2 Legal costs - £0.140m (2019-20: £0.139m)

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

11.3 Early retirement costs - £0.281m (2019-20: £0.312m)

This provision relates to inherited pension costs associated with the early departure of staff in the years prior to the creation of the Agency and benefits payable in respect of loss of earning capacity (or loss of support in respect of a death).

The pension costs are payable to NILGOSC and are payable over the lifetime of the retired staff member and his/her spouse (where applicable).

All benefits payable under the Civil Service Injury Benefit Scheme (Northern Ireland) are charged to the Agency by Civil Service Pensions (Northern Ireland) on a monthly basis. The allowance is payable to the former employee for life. Provision is made for the costs of providing injury awards to employees based on the current number of injury awards and the estimated life expectancy.

11.4 Holiday pay - £0.387m (2019-20: £0.460m)

This provision relates to backdated holiday pay. The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for holiday pay shortfall can be taken back to 1998. However, the PSNI appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for 23 and 24 June 2021 but this has subsequently been adjourned. The 2020-21 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020. There are still some very significant elements of uncertainty around this estimate for a number of reasons:

- the appeal to the Supreme Court (as detailed above);
- lack of accessible data for years previous to 2011;
- ongoing negotiations with Trade Unions; and
- the provision includes a pension element which is based on formulae provided by the Government Actuary's Department (GAD) with a variable capitalisation factor (CF). The CF used for these calculations is 12 which is based on the commutation value currently used in public sector pensions. This figure is subject to change as the calculation has not been agreed with Trade Unions.

12. Leases

Operating leases

£0.435m (2019-20: £0.470m) was included as an expense on operating leases in the Statement of Comprehensive Net Expenditure.

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

	2020-21 £000	2019-20 £000
Obligations under operating leases comprise:		
<i>Land and buildings</i>		
Not later than one year	414	414
Later than one year and not later than five years	550	839
	964	1,253

13. Capital commitments

	2020-21 £000	2019-20 £000
Contracted capital commitments at 31 March not otherwise included in these financial statements:		
Property, plant and equipment	45	37
Total	45	37

14. 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 and service fees relating to its leasehold properties. Total future commitments are shown in the table below analysed according to the period in which the payments fall due.

	2020-21 £000	2019-20 £000
Not later than one year	463	447
Later than one year and not later than five years	533	579
Total	996	1,026

15. 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.

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.

16. Related party transactions

The Youth Justice Agency is an Executive Agency of the Department of Justice. During the year, the Agency had various material transactions with the Core Department and other agencies within the Department including Forensic Science Northern Ireland, Northern Ireland Prison Service and Northern Ireland Courts and Tribunals Service.

The Agency also had various material transactions with other entities for which the Department of Justice is regarded as the parent Department including Probation Board for Northern Ireland. In addition, the Agency had various transactions with other government departments and central government bodies. Most of these transactions have been with the Department of Health (DoH) and Department of Finance (DoF).

None of the members of the Management Board or key management of the Agency had any material personal transactions with the Agency. A Non-Executive Member is also a Non-Executive Director for the Southern Health and Social Care Trust. During 2020-21, the Agency paid £26,137 (2019-20: Nil) to the Trust. All transactions were conducted at arm's length.

17. 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 £2,852 as at 31 March 2021 (2019-20: £4,140).

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 2021 is £141 (2019-20: £631).

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 £310 at 31 March 2021 (2019-20: £193).

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 2020 £000	Gross Inflows £000	Gross Outflows £000	31 March 2021 £000
Monetary assets such as bank balances	5	21	(23)	3

18. Events after the reporting period

There were no events after the reporting period date that required adjustment to or disclosure in these financial statements.

Date for authorisation of issue

The Accounting Officer authorised these financial statements for issue on 5 July 2021.

OTHER**Addresses and contact details**

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