



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

# **ANNUAL REPORT AND ANNUAL ACCOUNTS 2022-23**



**The Children's Court Guardian Agency for Northern Ireland  
Accounts for the Year ended 31 March 2023**

**Laid before the Northern Ireland Assembly under section 11(3) (c)  
of the Government Resources and Accounts Act (Northern Ireland) 2001  
by the Department of Health**

**On**

**7<sup>th</sup> September 2023**



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## Children’s Court Guardian Agency for Northern Ireland

The Children’s Court Guardian Agency for Northern Ireland is the new name for the Northern Ireland Guardian Ad Litem Agency (NIGALA). In this annual report and accounts the use of the name Children’s Court Guardian Agency for Northern Ireland includes the period of the year the organisation was known as NIGALA.

### Board Members as at 31<sup>st</sup> March 2023

Mrs Gemma Loughran (Chair)

Ms Dawn Shaw (Chief Executive)

Ms Veronica Callaghan (Non-Executive Director)

Mr Lee Wilson (Non-Executive Director)

Mr David Douglas (Non-Executive Director) *with effect from 1<sup>st</sup> February 2023*

Mrs Gillian McGaughey (Non-Executive Director) *term ended 31<sup>st</sup> January 2023*

Mr Fred Smyth (Non-Executive Director) *term ended 31<sup>st</sup> January 2023*

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# FOREWORD by the Chair

Mrs Gemma Loughran, Chair

of the Children's Court Guardian Agency for Northern Ireland



**As chair of the Board of what is now known as the Children's Court Guardian Agency for Northern Ireland, I am pleased to present our Annual Report and Accounts for the period 1 April 2022 to 31 March 2023.**

The Northern Ireland Guardian ad Litem Agency was established in 1995 and has seen many changes in the twenty-seven years since then. Among the changes which have affected the Agency in the last year are our change of name and the change of name of our guardians who are now known as children's court guardians with effect from 6 March 2023. As is obvious from the presentation of this Report we have taken the opportunity, with very helpful advice from our children and young people, to modernise the look of the Agency. We have also, later than anticipated because of c, moved to new premises at James House. These changes would not have been possible without the exceptional dedication of our Chief Executive and our Senior Leadership Team to whom the Board is most grateful.

In each of our last two reports I referred to the continuing challenge of the pandemic for all society and, while this challenge has been diminishing in the year covered in this Report, its effects are still being felt particularly by those who have lost loved ones due to the COVID-19 virus and by those who continue to suffer from its effects. We have been encouraging the gradual and safe resumption by our guardians of important pre-COVID-19 practices including face to face contact with children and young people and their families and direct observation of family contact.

One of the highlights of the last year was the meeting in December 2022 between our staff and our Board and the Lady Chief Justice, The Right Honourable Dame Siobhan Keegan, and the Director of Family and Children's Policy in the Department of Health, Eilis McDaniel. This meeting was an opportunity to reflect – a little belatedly because of COVID-19 – on the work of the Agency over a 25-year period. The Lady Chief Justice highlighted the international recognition of the need to ensure that the views of children and young people involved in public law proceedings are before the court and the crucial role of guardians in this context. She referred to the fact that guardians have helped to create the situation in which Northern Ireland has led the way in the development of "open adoption". Ms McDaniel reminded us that, since

1995, guardians have represented more than 23,000 children and young people in the family courts and that we should be proud of the endorsement by children and young people themselves of the quality of this representation. She also acknowledged the important role of the guardian in promoting the interests of children and young people and the fact that we have a helicopter view of what is happening within families in Northern Ireland and within HSC Trusts and a strong sense of the unprecedented scale of the pressures on children's services.

An illustration of that pressure is that we received last year 768 requests relating to 1,153 children for the allocation of a guardian compared with 724 requests relating to 1,073 children in the previous year. There was an increase of 12.88% in the number of care order applications from 388 involving 621 children in 2021-22 to 438 involving 729 children in 2022-23.

The staff of our Agency are our most precious asset and the Board is very proud of the cooperation between guardians and our corporate and business support teams which is vital to our work with and for vulnerable children and young people. We appreciate the exemplary commitment and professionalism of all our staff and thank them for responding so positively and effectively to the many challenges of the last few years and for continuing to seek to offer the very best to all whose needs we serve. I am grateful to every member of staff for their unfailing dedication and for their success in balancing their work, their own well-being and the needs of their own families, including the clinically vulnerable.

I referred last year to the appointment in April 2021 of our new Chief Executive, Dawn Shaw, and I am delighted to congratulate Dawn on the award to her in the Birthday Honours' List in June 2022 of Her Majesty the Queen of an OBE for her outstanding work in children's services. An important thrust of Dawn's strong leadership of our Agency is transformation, in cooperation with the Senior Leadership Team, in pursuit of collaborative working and the strengthening of a team culture. The motivation and aspirations of all staff are being renewed with the continuing assistance of the Leadership Centre. Dawn represents the Agency on the Shadow Family Justice Board and on the Safeguarding Board and is promoting the central role played by the Agency in co-operation with other stakeholders in the service of vulnerable children and young people. The Board wishes to place on public record its very sincere appreciation of the inspirational work of Dawn during the last year.

In January 2023 the term of office of two of our Board members, Gillian McGaughey and Fred Smyth, came to an end. Gillian brought to the Agency her very rich experience in family law complemented by her key role in bodies charged with transforming some aspects of court

practice and these have been of immeasurable benefit to us. Fred's invaluable knowledge and very wide experience of accounting and corporate governance enabled him to be an outstanding chair of our crucially important Audit and Risk Management Committee. I thank Gillian and Fred for their role in the Agency over a period of nine years.

I am very pleased to welcome to the Board David Douglas who was appointed in February 2023 and who comes to us with a particularly strong background in protecting children and young people, having worked as Assistant Director for Family Support and Safeguarding Children in the Southern Health & Social Care Trust.

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

I said last year that, while recognising our achievements, none of the stakeholders involved with vulnerable families can ignore the long-standing problem of delay and its negative impact on the children and young people whose future has to be decided in court. As at 31st March 2023, 221 children and young people whose cases are before our Family Courts have been waiting over 400 days for a legal determination of their welfare. Throughout the family justice system, there is continuing concern about this delay and among the efforts to address the problem is a pilot project organised by our Agency and Health and Social Care Trusts to review the causes of delay in a selection of cases which are currently before the courts. The hope must be that, when the project has been completed in August 2023, there will be an evidence-based approach towards minimising delay.

Delay in the finalisation of current cases has an impact on the most significant challenge which has faced our Agency in the last year; that challenge is the timely allocation of a guardian to new cases. Our statutory duty is to allocate a guardian to a case when the Court has decided to appoint a guardian and, regrettably, there has throughout 2022-2023 always been a waiting list for the allocation of guardians. I promised last year that we would maintain our sharp focus on this very concerning problem but I have to report that, at the end of March 2023, the very high number of unallocated cases was 93. I want to applaud the very creative and robust approaches of our senior leadership team and our allocation managers to reduce this number. I want to thank those guardians who have generously accepted an unusually high case-load and hope that the imminent appointment of 3 guardians to replace those who have retired will be of some assistance in this context. I thank the Department of Health for recognising the limited control our Agency has over this problem as we are a demand-led service and express



the hope that funding will be available for additional guardian appointments. I also want to acknowledge the stress suffered by all our staff in their uphill struggle with this major challenge.

Looking forward to 2023 and beyond, the Children's Court Guardian Agency will publish our Strategic Plan for the next five years. We will continue to engage with other stakeholders, both locally and nationally. We hope to play our part in the implementation of the recommendations in the Report by Professor Ray Jones on Children's Services

Our society is justifiably grateful for the high quality of care provided to vulnerable children and young people and their families by social workers and guardians. We must be ever vigilant to ensure that such high quality is maintained in the interests of the welfare of the children and young people who are at the heart of our work and whom we are privileged to serve.

We are an Arm's Length Body financed and supported by the Department of Health. I wish to acknowledge publicly our gratitude to the Department for their invaluable support. I also wish to thank the Permanent Secretary for his personal interest in our work which was reflected in a very positive meeting with our Board in January 2023.

I am pleased to commend this Annual Report.



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**Gemma Loughran**

**Chair**

**15 August 2023**

# OVERVIEW by the Chief Executive

Ms Dawn Shaw, Chief Executive  
of the Children's Court Guardian Agency for Northern Ireland



**This year has been one of significant change and challenge for the Agency. This will be the last year that the Agency will report as the Northern Ireland Guardian Ad Litem Agency (NIGALA).**

With the commencement of the implementation of The Adoption and Children Act (2022), The Children's Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023 came into force on the 6<sup>th</sup> March 2023. This changed the name of the Agency from the Northern Ireland Guardian Ad Litem Agency to the Children's Court Guardian Agency for Northern Ireland. The Guardians Ad Litem will now be known as Children's Court Guardians.

The Agency provides a needs-led service to children and young people who are subject to public law proceedings within the Family Courts. The numbers of children subject to care proceedings has continued to increase, a 17.5% increase from 2021-22. Once appointed by the Court a Guardian is allocated by the Agency to a case. During this year the numbers of cases, and ultimately children, who have not been allocated or have had to wait for a Guardian has remained high (24 cases at the lowest, 97 cases at the highest, as at March 2023). The Agency has taken a number of steps to improve the allocation process, we have strengthened the process and have created two Guardian Services Manager posts which support the allocation of cases. They also facilitate the new model of group supervision for Guardians in line with the regional Social Work supervision policy and the Signs of Safety model of Social Work Practice across NI.

Timely allocation of cases remains our highest priority and this impacts on the decision-making processes for children's lives. We rely on the continued commitment and hard work of the Guardians to fulfil our statutory function on behalf of the Agency.

Our staff are the most important part of the organisation, the Guardians who fulfil their role and the business support and corporate staff who support them. Like other organisations we are impacted by staff vacancies, sickness and this year industrial action which impacts on our ability to deliver the service we aspire to.

The longer impact of COVID-19 has also been experienced by the Agency, including increased numbers of referrals into the Agency, staff returning to the office and the implementation of our hybrid working policy. We have all had to adjust to these changes and resuming use of the office base has and will take time.

In December 2022 we held our first staff meeting since COVID-19. It was the first time staff had got to meet with each other in person, for over two years. We had excellent inputs from the Director of Family and Children's Policy, Department of Health, and the Lady Chief Justice. It was also an opportunity to acknowledge the 25-year history of the Agency and the contribution of staff to the lives of children and young people during that time. We were also able to celebrate with those staff who had retired during the pandemic for whom we had not been able to mark their departure in the usual way.

During this year we have continued our focus on improvement and have made progress in embedding the group supervision model, the standardisation of the Court report templates which have been agreed with the Family Court Judiciary, the use of our guardian case information system (GCIS) which is improving the efficacy of our data, reducing duplication and streamlining internal processes. These have all been identified through the staff engagement programmes and use a Quality Improvement (QI) approach, supported by the HSC Leadership centre and collaborative working across staff teams.

We have also continued with the Delay pilot which has involved working with all five HSC Trusts to identify issues which are contributing to delay. One initial improvement based on this work, is an alert to the Trusts once a case reaches 300 days. The final report will be due in August 2023 and the findings will be widely shared.

It is hoped that the findings will lead to some improvements in the processes to reduce delay. The Agency has contributed to the Independent Children's Services Review, led by Professor Ray Jones, through participation in a number of the workshops, and a meeting between the Board and Professor Jones. Undoubtedly, the findings of the Review will have implications on the children's social care system across Northern Ireland, currently the ongoing severe pressures on services and the impact of reduced or uncertain funding, including to the community and voluntary sectors impact on the provision of early intervention services and the prevention of children coming into care. The Children's Court Guardian Agency will have a part to play in the new arrangements as we continue to interface with colleagues within

children's social care within the HSC Trusts, and within the wider children's services sector. We look forward to the publication of the report and contributing to ongoing work to improve services to children and young people.

In addition to our name change we have also moved to a new Belfast office base. We are now in James House, on the Gas Works site in Belfast. After 26 years in the original Centre House Office this was a significant move. It took a lot of planning and work and was delayed due to COVID-19, but we officially moved in on the 13<sup>th</sup> March 2023. The Office offers a modern office environment and access to a number of meeting rooms and a conference suite with a family room on the ground floor, it enables us to have more staff meetings and learning and development opportunities on site. It will take time to properly settle in. This is another adjustment for staff and I am extremely grateful to all of the business support and corporate staff teams who were instrumental in clearing the old office and moving us so smoothly into the new one.

Along with the name change and office change we have had to refresh our brand, logo and website. This has been a great opportunity to modernise the look of the Agency. We worked with the designers to depict the main strands of our work; children and young people, the legal aspect with courts and solicitors and the Social Work professional background of the Guardians, into a professional modern brand. We involved children and young people at the development stage and got really constructive feedback which has shaped the final design. The new website reflects the branding and provides a more accessible and interactive experience for children, young people, parents and professionals alike.

This again is a massive change for the Agency and in particular for many of our staff who have worked in the Agency for 20 or more years.

Given all these changes, and the feedback from the staff engagement and the quality Improvement projects this has given us a platform for the new five-year strategy, with the theme of transformation. So, looking back over the last year which has not been without challenges, it has also been the basis on which we can build a new and exciting future for the Agency.

I am extremely grateful to the Senior Leadership Team who have worked together so well, to deliver all of the success we have achieved this year, for their dedication knowledge and skill. I would like to acknowledge the work of the two Guardian Service Managers who have

relentlessly worked on the allocation of cases in what is an extremely difficult and challenging environment. The Business support and corporate staff have, as already mentioned, gone over and above to support the changes within the Agency, the improvement projects, the increased use of data, the move of premises and the administrative support to the Leadership Team and the Guardians. A huge thank you to the Guardians, who continue to provide a service to the most vulnerable children and young people who are subject to family law proceedings, getting to know them, reflecting their views feelings and wishes and supporting their best interests within the courts. They have continued to work in difficult circumstances and continuing pressures.

We have had two of our long-standing Guardians leave this year to move into retirement. Judy O'Neill and Marie Fenton, I thank them for their contribution to supporting children and young people.

I am also extremely grateful to the Chair and Board for their ongoing support and leadership during the last year. In particular for embracing the challenges and working with the Senior Leadership to find a path through to continually improve the service which we offer to children and young people.

We are entering a period of transformation with the Agency reflected in the significant changes we have already seen during the last year; our change of name, our move to new office premises in Belfast, rebranding and a new website. This will create a platform for the new strategic direction.



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**Dawn Shaw**  
**Chief Executive**  
**15 August 2023**

# PERFORMANCE REPORT

The Performance Report provides information on the Children's Court Guardian Agency for Northern Ireland, its main objectives and strategies and the principal risks that it faces.

The Performance Report includes a Performance Analysis of the Agency's Performance during the year

# PERFORMANCE OVERVIEW

Setting out the purpose of the Children’s Court Guardian Agency for Northern Ireland and performance against its objectives and the risks to the achievement of those objectives.

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## Our Purpose

The Children’s Court Guardian Agency for Northern Ireland is the new name for the Northern Ireland Guardian Ad Litem Agency (NIGALA).

NIGALA was originally established in 1995 by the then Department of Health and Social Services as a Special Agency using powers conferred on it by the Health and Personal Social Services (Special Agencies) (Northern Ireland) Order 1990. The constitution of NIGALA was set out in the Northern Ireland Guardian ad Litem Agency (Establishment and Constitution) Order (NI) 1995, which came into operation on 1st December 1995.

Following the decision to change the name of the Agency, it was established by the Children’s Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023, which came into operation on 6 March 2023.

The primary function of the Children’s Court Guardian Agency for Northern Ireland is to provide children’s court guardians who are appointed by the court to safeguard the interests of children in family law proceedings, including care and adoption proceedings.

The Agency’s performance framework is determined by the Department of Health in the light of its wider strategic aims and of current Public Service Agreement (PSA) objectives and targets. The priorities and objectives for meeting the Agency’s overall aim are set out in its annual Business Plan, the key objectives of which are subject to approval by its Sponsor Branch in the Department of Health. In common with all Arms’ Length Bodies (ALBs), on issues of governance and assurance, the Agency is directly accountable to the Department of Health.

## **Resources**

The Agency has a small staff complement across its corporate and professional functions, which strives to make a difference for children and young people in a large and complex system. The Agency occupies three office accommodations sited strategically in Belfast, Derry/Londonderry and Armagh. In March 2023 the Agency moved its Belfast office to a new public sector hub for ALBs in James House.

## **Risk Management**

The Agency Board receives strategic updates on issues which may impact on the organisation. The Board also maintains a Corporate Risk Register which is routinely considered at all meetings of the Audit and Risk Assurance Committee and formally reviewed by the Board twice a year. Within the year the Board monitored closely key sectoral risks and issues which it considered for possible impact on achievement of its Business Plan objectives.

## **Complaints about the Children’s Court Guardian Agency for Northern Ireland**

The Agency dealt with 2 complaints from service users in the course of the year. A further 2 complaints were received in relation to cases live before the courts. The courts were informed of these complaints. The Agency received 9 compliments from those with whom it engaged.

## **Finance Summary**

The Children’s Court Guardian Agency for Northern Ireland’s receives its main funding from the DoH in the form of a Revenue Resource Limit. The monies fund the work of the Agency’s Business Plan. The Financial Statements for the year-end 31st March 2023 can be found on pages 83 to 86. The Agency is required to ensure that it breaks even on an annual basis by containing its surplus within £20,000. The following table summarises the performance against the financial target.



<b>Revenue Resource Limit</b>	£4,775,019
<b>Net Expenditure</b>	£4,770,113
<b>Surplus against Revenue Resource Limit</b>	£4,906

The Board of the Agency received regular updates on expenditure and year end forecasting to ensure the organisation met its statutory breakeven requirements in 2022-23.

### **Going Concern**

The Children’s Court Guardian Agency for Northern Ireland ended the year in a net liability position due to its holding minimum fixed assets and debtors and income from the Department of Health treated as financing through reserves.

As illustrated in our Statement of Financial Position, the Agency operates with a net liability position, largely generated by our trade and other payables liability compared to a small capital asset base. As a non-departmental public body, the Agency is funded through Department of Health. As Department of Health funding will continue for the foreseeable future this ensures that the preparation of our accounts as a going concern is the correct basis.

The accounts have been prepared on the going concern basis. Management are not aware of any conditions or events, currently or in the future, that would bring this assumption into question.

### **Investment Strategy and Plans**

The Agency receives its funding on an annual basis and has no requirement for an Investment Strategy or Investment Plans.

### **Accounts**

The Accounts have been prepared under a direction issued by the Department of Finance under Circular DAO (DoF) 01/23.

# PERFORMANCE ANALYSIS

Providing a balanced and comprehensive analysis of the performance of the Children's Court Guardian Agency for Northern Ireland's during the year.

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## Representing Children

The Children's Court Guardian Agency for Northern Ireland provides a service to children and young people who are subject to both Public Law proceedings (Children Order (NI) 1995) and to Adoption proceedings (Adoption Order (NI) Order 1987). The Agency is a regional service which is demand led and therefore there is no control over the number, type or location of Court requests for Guardian appointments.

The core purpose of the Agency is to represent the interests of children and young people in their court proceedings, to report upon their ascertainable wishes and feelings in light of their age and understanding, and to promote their best interests.

In 2022-23 the Agency received 768 requests from the Courts for Guardian appointments, which involved 1,153 children. This number is comparable to the number of referrals for Guardian appointments 2021-22 (724 requests and 1,073 children)

The number of cases closed during this period was 785 cases (1,165 children) which is significantly lower than the number of case closures in 2021-22 (836 cases involving 1,263 children) \*

A number of children whose cases are referred to the Children's Court Guardian Agency have previously been subject to court proceedings. A case is defined as a return case when the application is in respect of the same child/children who were involved in previous proceedings. This year 278 cases or 36% of referrals were return cases.

\* as noted at 31 March 2023.



## Key Performance Indicators

The Agency has an annual business plan approved by the Department of Health and ratified by the Board. Due to the COVID-19 pandemic, the business plan for 2022-23 was effectively rolled over from the previous year. The Board approved several Key Performance Indicators (KPIs) in September 2018 to monitor performance against the Business Plan. These have been set out against Strategic Themes within the Corporate Plan (2017-2021). This sits alongside the risk register in which risks are also set out against strategic themes. This allows risks to be monitored against their potential impact on KPIs and strategic themes.

Performance against the Indicators as at the 31st March 2023 is outlined below under a colour coded rating.

The Board reviews performance at each of its meetings.

Children’s Court Guardian Agency for Northern Ireland’s has strategic Goals which drive its performance.

Strategic Themes	Current KPIs	Notes	RAG
<b>Children at the Centre of Children’s Court Guardian Agency decision making.</b>	<b>KPI 1: Allocation of Cases</b> For Secure Accommodation and Emergency Protection Case a Guardian will be allocated within 8 working days following a court request.	Secure Accommodation: 92% (39 cases)  Emergency Protection: 100% (2 cases)	
	<b>KPI 2: Allocation of Care Proceedings Cases*</b> 85% of all Care Type cases will be allocated a Guardian within 14 days of the court request.  <i>These figures exclude those cases in KPI 1 and Art 56s</i>	56% of cases for year allocated within 14 days	

Strategic Themes	Current KPIs	Notes	RAG
<b>Delivery of a quality service to agreed standards.</b>	<b>KPI 3: Children and Young People's satisfaction</b> 80% of children and young people who provide feedback to Children's Court Guardian Agency for Northern Ireland will rate the service overall as good or better.	Satisfaction rating for the year is: 90%	
<b>Valuing staff and promoting learning.</b>	<b>KPI 4: Supervision</b> All Guardians will complete the annual cycle of supervision session.	100% All supervision sessions completed.	
<b>Efficient use of Resources.</b>	<b>KPI 5: Financial Breakeven</b> Children's Court Guardian Agency for Northern Ireland remains within a financial breakeven surplus target of £20,000	Year-end surplus of £4,906	
	<b>KPI 6: Attendance</b> Improve or maintain sick absence rates from 2022 levels (2.6%)	2.54%	

# Performance Overview



## Number of Case Requests and Closures in 2022-23



768 Case Requests



785 Closed Cases

'Live Cases' as at 31 March 2023

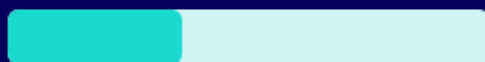
765 Live Cases



1,352 Children



36.3%



278 Return Cases received in-year

1,072 Children Allocated a Guardian as at 31 March 2023



# OVERVIEW

1 April 2022 - 31 March 2023

**765** Live Cases

**1,352** Children

(as at 31 March 2022)



**768** Cases Requests

(1 April 2022 - 31 March 2023)



**785** Cases Closed involving

**1,165** Children

(1 April 2022 - 31 March 2023)



**1,072**

**Children allocated a  
Guardian**

(1 April 2022 - 31 March 2023)

**97 Cases  
(involving 160 children)**

**awaiting allocation  
to a Guardian**

(as at 31st March 2023)



**126**

**Children have had a Final Hearing in  
Court and have been Adopted**

109 x Placement Adoptions  
16 x Step-Parent Adoptions  
1 x Relative Adoptions

# SAFEGUARDING AND PROMOTING THE INTERESTS OF CHILDREN

## Children's Court Guardian Agency for Northern Ireland / HSC Pilot on Delay

The issue of delay in court proceedings and the impact on children has been a source of concern for some time. The Care Proceedings Pilot, aimed at promoting good decision making and minimising unnecessary delay for children subject to care proceedings was launched jointly by the Departments of Health and Justice 2015. The key findings were published in October 2017.

The Shadow Family Justice Board established a sub-committee on delay in 2019. It soon became apparent that focusing on a retrospective review of cases was not viable in the absence of robust, objective data. Inevitably anecdotal "evidence" could not assist in establishing an understanding of the multifaceted sources of systemic delay which is necessary to identify and agree actions to tackle delay.

The Children's Court Guardian Agency/HSC pilot on delay commenced on 1/12/21 under the auspices the Shadow Family Justice Board sub-committee on delay. The initial phase of the pilot focused on collating quantitative data at the outset of Care Order proceedings to inform our collective understanding of the factors that contribute to delay. The following data was collated in all Care proceedings issued between 1/12/21 and 31/5/22: -

- Use of pre-proceedings
- Initial placement setting
- Child protection registration status
- Current legal status
- Siblings placed together or apart

The baseline data captured concluded at the end of May 2022. The five Principal Practitioners for court met monthly with the Children's Court Guardian Agency (Assistant Director and a Principal Guardian Practitioner) to review and verify the data for the cases in their respective Trusts.

A highlight report providing a thematic overview of the quantitative data collated from the 183 pilot cases involving 289 children was completed in January 2023. Highlights identified that 65% of the pilot cases involved a lone child, 26% of children who were in a sibling group remained together compared with 9% who were separated. The majority of children (41%) were living in a kinship placement or at home (33%) compared to (16%) who were in foster care at the outset of proceedings. New born babies accounted for 6% of the children in the pilot all of whom were in hospital with care proceedings issued with a plan of removal. Over half (61%) of children were on the child protection register when court proceedings were issued.

The second phase of the Pilot is focused on tracking cases at a point in time when they exceed 300 days duration. A template has been devised to capture qualitative information to establish the sources of delay and includes: -

- date of and reason for court transfer,
- instruction of expert (by whom and type of assessment)
- instruction of independent social worker (by whom and assessment identified)
- any additional assessments identified
- Jurisdiction issues, kinship options outside the jurisdiction e.g. National/International checks and assessments required, use of interpreters.
- Parental capacity issues
- Concurrent criminal proceedings
- Vacated hearings-reason

A mid-way report was completed in February providing an overview of the quantitative data obtained from 79 cases (126 children) jointly tracked by the Children's Court Guardian Agency and the respective Trusts. Of the 22 cases (32 children) that had closed 8 (10 children) concluded on No Order, placement changes were identified within 7 cases. In only 3 of the closed cases was an expert assessment (Psychology or Psychiatry) undertaken. Parental capacity was a feature in 7 of the 22 closed cases.

By comparison of the 57 live cases 30 had expert assessments (risk assessment, attachment, psychology, psychiatry) identified while in 3 cases an independent social worker was instructed to undertake contact or parenting assessments. In the majority of cases there were a number of Trust assessments being undertaken during proceedings.



The Pilot will conclude in July 2023 with an evaluation report and key recommendations based on the findings.

### **Children’s Court Guardian Agency for Northern Ireland’s Solicitor Panel**

The Children’s Court Guardian Agency for Northern Ireland Solicitor Panel was established in 2012 and was reconstituted in 2021 for a five-year term. Solicitors are required to be members of the Law Society Children Order Panel for a minimum of two years in order to be eligible to join the Panel. There are 130 Solicitors on the Panel - they nominate their first and second preference Trust location for undertaking Guardian work- the first preference is typically the Trust location within which their office is located.

The “Protocol for the Working Relationship between Children’s Court Guardian Agency for Northern Ireland Panel Solicitors and Guardians” identifies mutual expectations of their respective of roles and responsibilities.

A reference group with Guardian and Solicitor representatives meets quarterly to oversee and support the effective operation of the Panel and the associated governance arrangements. It is important that Guardians and Solicitors are aware of relevant strategic initiatives and practice developments that impact on their role and the operation of the Panel.

Two joint Guardian/Solicitor training events are hosted annually. Training topics are identified through the reference group. On the 9<sup>th</sup> February 2022 a seminar “Overview of the Mental Health Legislation and Strategy to inform Practice” was hosted. Professor Siobhan O’Neill Mental Health Champion provided an input on understanding wellbeing and mental illness underpinned by the practice and policy context. Eamonn McNally, a Solicitor in the Children’s Law Centre, addressed the impact of the Mental Capacity Act (2016) on children and young people and best practice when assessing competence.

The Agency is represented on the Law Society’s Children Order Panel Advisory Board (COPAB), the regulatory body for Solicitors. This facilitates collaborative working and information sharing.

## Feedback from Solicitors and the Judiciary

### Solicitor Panel

In addition to the reciprocal feedback provided at the conclusion of cases Solicitors are invited to provide feedback annually to evaluate the Guardian service. The 2022/23 annual evaluation was e-mailed to the 129 Children's Court Guardian Agency Panel Solicitors and 60 responded (47%). The completed evaluations provided feedback on the Guardian role across a range of areas.

Guardians were deemed to provide clear instructions at all times by 82% of the respondents supported by comments: -

- "The relationship between the Children's Court Guardian and Solicitor is critical to the smooth representation of children and in all cases I have worked on the Children's Court Guardian gives very clear instruction"; and
- "I found Guardians to be very clear in instructions and decisive. This helped to expedite cases"

In response to the question as to whether Guardians preserve their independence during proceedings there was a 98% response stating "At all times". Additional comments stated: -

- "I have never had any query as to whether a Guardian's independence has been compromised. In my experience Guardians are generally scrupulous in maintaining same".
- "Yes, I have found that guardians are very clear of their role and ensure their impartiality".

Responses to the question about Guardians advice to the Courts on timetabling and the requirement for expert instruction were evaluated by 96% by those who provided an answer as either at all times or the majority of time.

Guardian's reflection of the wishes and feelings of children and the promotion of the best interests of children were rated highly by 90% and 98% of all respondents respectively. Additional comments reflected

- “Guardians are scrupulous in reflecting the wishes and feelings of children and promoting their best interests. In my experience Guardians also understand that there is a distinction between these matters and that it is not always possible to reconcile them although, where possible, Guardians try to do so. I have witnessed Guardians making considerable efforts to obtain wishes and feelings sometimes at the expense of their own personal time (i.e. out of hours visits etc)”.
- All Guardians I have worked with have always promoted the best interests of the children which has at times been difficult over past 2-3 years especially where additional services are needed to be put in place for the child and costs of same become an issue for the Trust. The GAL’s always reflect the wishes/feelings of the children.
- Each GAL I have worked with has always been sure to focus on the needs and wishes of the subject children. It can sometimes be difficult to see past the complex needs and demands of some parents and GAL involvement always brings the child to the forefront.

95% of Solicitors deemed Guardians to be credible witnesses.

In response to the question “How do you assess the level of analysis in the Guardian’s reports?”, 93% of Solicitors noted they were excellent. This was supported in the following comments: -

- “The reports are always thorough, well structured, balanced and detailed - very helpful to Judges and the legal practitioners”.
- “Reports are always detailed and thorough”
- “I am always impressed at the quality of reports which are produced under considerable time and work pressure by GALS. I have seen the analysis turn the case in a new direction on a number of occasions.”
- “The Judges often comment on the quality of the reports”

Solicitors were asked to provide their view of the quality of service; 98% of solicitors indicated the quality was either good or excellent. Supporting statements indicated

- “I have found the service from the court children’s guardian’s that I have worked with to be excellent and imperative and essential to a successful outcome for the child or children.”
- “Despite the pressures upon it, particularly over the past few years, the service provided is excellent. Undoubtedly, the lengthy waiting lists are problematical and are sometimes a source of frustration to other parties and the Courts although generally there is an understanding of the pressures upon the service at this time”.
- “The only issue remains the unavoidable delay with allocation due to the sheer volume of cases”.

### **Judiciary**

Feedback on the Guardian service is also sought annually from the Judiciary as a key stakeholder. The annual evaluation for 2022-23 was e-mailed to 19 members of the Judiciary and one response (5%) was received.

Despite the low return rate, the standard of the Guardian reports was evaluated as excellent. It was indicated that Guardians always clearly represent the child’s wishes and feelings. The Guardian oral evidence in general was identified as being both well substantiated and clear. The overall feedback from the judiciary contained the following comment

- “The otherwise excellent service delivered by Guardians is presently compromised by the delays in allocations. I appreciate that this is a resource issue, but there is no getting away from the consequence of children, particularly at the older range, being left without representation and the independent counsel afforded to them through Guardians. We are now at the stage, not uncommonly, whereby a decision has to be made as to whether the case Management Review should be delayed for want of a Guardian, which signals truly excessive delay”

# HOW WE WORK

## Quality

In 2022-23 the Quality Agenda has focused upon continuing to learn from and improve the quality of practice and service to children and young people. This programme has been overseen by the Social Care Governance Committee. Many of the initiatives are inter-related and provide a framework for measuring and improving practice.

## Case Grading Exercise

A case grading workstream has been addressing issues related to both the allocation of cases within the Agency and ensuring equity in caseloads.

The case grading exercise is being undertaken by a group of Guardians, Guardian Services Managers and Assistant Directors with guidance from the HSC Leadership Centre, using the Quality Improvement approach.

The aim of the workstream is to develop a case allocation system which addresses workload and equity as well as evaluating the variations in both complexity of cases and intensity of activity associated with the stage of a case during the Court process.

As part of the case grading process, to deepen understanding of variations in case load and case activity, an audit of cases in the system for over 300 days was undertaken which enabled identification of what is working well as well as areas where improvement was needed.

Improvements have focused on the Guardian Case Information System (GCIS), the IT system which connects our service from receipt of initial applications from Court Service through to; allocation; solicitor appointment; case management; recording of children's information; report writing and report submission to Court as well as children and young people's feedback. GCIS provides invaluable data which can be of benefit internally and externally as we are a regional organisation with oversight of patterns and trends relating to children and young people whose cases are before the Family Courts.

Using the QI framework, the workstream identified the aim for GCIS to be used consistently to facilitate the timeliness of information inputted to ensure the reliability of the data generated. Working collectively with our colleagues in the Corporate and Administration teams a learning and improvement plan was designed and implemented. This included revisiting the purpose of functions within GCIS as well as enabling a conversation between Guardians and Administrators, where advantages and challenges with the system's functionality were shared, helpful changes identified and a plan to make changes to functionality taken forward.

The use of the Quality Improvement framework fostered a collective approach across the Agency to improving our service, and contributed to the development of a culture of improvement in the Agency.

### **Supervision and Appraisal**

The SCG Agenda includes implementation of the revised Supervision Policy to support the development of improved supervision for social work staff. Peer Group Supervision is an integral part of the supervision infrastructure within the Agency. This is a development in progress and is facilitated by the new roles of Guardian Services Managers. The bespoke nature of peer group supervision in the Agency is being embedded to ensure that as social workers, Guardians are receiving the requisite level of supervision in compliance with regional standards as well as opportunities to reflect on and improve practice.

In 2022-23 the Appraisal Policy was revised to comply with Regional Appraisal Policy and implemented. As well as reflecting on performance, and setting targets to improve practice, Appraisal reflects conversations related to engagement with the organisation, contributing to promoting involvement in achieving the shared vision for the Agency.

### **Personal and Public Involvement (PPI) and Children's Participation**

Personal Public Involvement has been focused on engaging with children and young people both by capturing individual feedback at the end of a case and the re-generation of the Youth Forum.

Over the last five years a number of young people have participated in the group which provided an opportunity for them to share their experiences of our service and their experience within the Family Courts. Their contributions have had a meaningful impact upon practice, for example, their feedback has resulted in guidance on how their views should be reflected verbatim in the Agency report templates for Guardians, and has influenced practice and guidance related to the recording of information.

The name change for our Agency this year has provided an opportunity to re generate our Youth Forum post pandemic. The Agency has engaged with a design company and as part of the rebranding exercise a group of children and young people participated with a focus group and contributed to the Agency's new branding and website design. The young people's views were sought and their preferences in relation to design have contributed to the re branding for the Agency.

Promoting the participation of children and young people in the Agency's Youth Forum, and the development of participation structures to enable engagement is part of an ongoing process within the Agency.

### **Children's Feedback**

In addition to creating opportunities for children and young people to contribute to the Organisation as part of a group, providing opportunities for individual children to provide feedback on their experience of our service, is actively promoted.

GCIS functionality enables children and young people to provide feedback on the service they received both via hardcopy or via an app. A previous Quality Improvement exercise focused on improving rates of children and young people's feedback in the Agency. This is an ongoing project and was incorporated into the recent IT improvement plan by revisiting with staff the mechanisms for enabling feedback in order to improve opportunities for feedback and to continue to promote the culture of feedback across the Guardian group.

During 2022/23 there was a total of 574 children eligible to complete feedback. Of the 574 children, 'none' was selected as an option for 124 children. During 2022/23 it was agreed that the None options would be reviewed and monitored, with a view to removing these options.

399 children had feedback generated for them to complete. The number of returned feedback forms was 137, an overall 2% increase on 2021/22.

Of the 194 paper questionnaires which were sent out, 116 were returned, representing a 60% return rate. Of the 68 questionnaires generated by the app, there were 21 returned (31% return rate). The return rate for the paper questionnaire during 2022/23 increased by 25% and there was a 5% increase in return rate for the app.

Of the 137 feedback forms which were returned 98% of children and young people said the Guardian explained why they were visiting, 96% of children and young people felt the Guardian listened to them. 84% of children and young people said the Guardian let them know what the Judge decided. On a scale of 1-5, where 5 is very happy with the Guardian, 60% of respondents said they were very happy and 30% said they were happy.

The most common themes generated in the free text question what mattered to you during the time you had a guardian include the following;

- “the guardian was someone I could talk to”
- “the guardian helped me to understand what was happening”
- “explained what was happening”
- “asked about my feelings”
- “listened and heard my views”
- “helped me understand about court”
- “spoke to the Court about what I wanted”
- “represented me in court and listened to me”

## **Learning and Improvement**

Over the last year, in addition to internal training on IT systems, and Information Governance the Learning and Improvement agenda has provided a range of opportunities for professional staff to increase knowledge and skills across a range of areas pertinent to the Guardian role. This has included specialist training on legislative changes such as the Adoption and Children Act and the Domestic Abuse and Civil proceedings Act. There has been training provided by Women’s Aid in relation to Domestic Abuse and an introductory input on the CASP-R risk assessment model facilitated by Marcella Leonard.



Opportunities are available for all staff to access longer courses for professional development, through the HSC Leadership Centre.

### **Collaborative training**

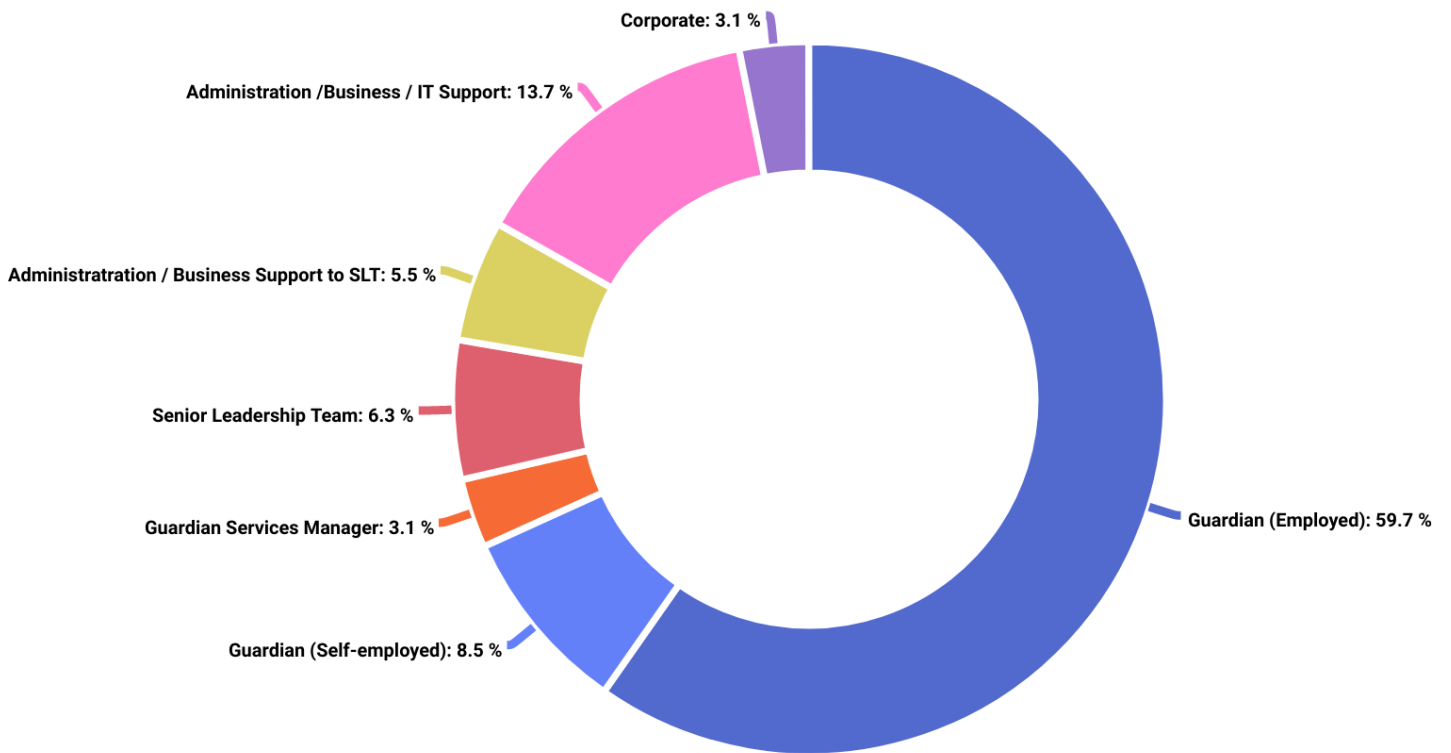
The Inter-Agency Childcare and Legal Issues Forum was established following the demise of BAAF NI to facilitate understanding and information exchange on legal issues between lawyers, social workers and relevant stakeholders in respect of childcare legislation, policy and practice in Northern Ireland. The forum is hosted by the Children’s Court Guardian Agency and the role of Chair is rotated amongst the representative organisations (HSCT’s, Children’s Law Centre, QUB, Adoption UK, Fostering Network, VOYPIC, Bar of Northern Ireland, BSO Legal Services).

A webinar was hosted on 18<sup>th</sup> May 2022 “Parental Participation: Understanding the Impact of Trauma” with inputs from Dr Willie Coman (Consultant Clinical Psychologist), Dr Mandi MacDonald (Lecturer in Social Work, QUB) and District Judge Bagnall. The webinar addressed the impact of trauma and offered insights from psychology, social work and legal perspectives to inform professionals understanding of the challenges and identify trauma informed strategies to promote good practice.

The Children’s Court Guardian Agency / HSC information and skills sharing event was held in the Dunadry Inn on 8<sup>th</sup> February 2023 “Working Together in Adoption Proceedings” attended by Guardians and Trust staff. The inputs covered planning for permanence, the legal requirements for freeing, post freeing and post adoption support, and the respective roles of the Guardian and Trust in adoption applications.

## Our Staff

The Agency has a small staff complement across its corporate and professional functions, which strives to make a difference for children and young people in a large and complex system. The profile of the Agency staff groups are as follows (% of staff profile based on wte)



## **Our Responsibilities**

The Agency has a number of responsibilities as an Arms-Length Body. These include:

- The Agency has an approved Equality Scheme in place, drawn up in accordance with Section 75 and Schedule 9 of the Northern Ireland Act 1998. All policies are screened in accordance with guidance and all staff have received training in equality and diversity.
- The Agency has an approved Health and Safety at Work Policy, complying with the requirements of the Health and Safety at Work (NI) Order 1978 and all other relevant health and safety legislation and codes of practice. There have been no reported accidents in year.
- The Agency has a Fraud Policy and Fraud Response Plan in place and an appointed Fraud Liaison Officer. The Agency participates in the National Fraud Initiative, a data matching exercise that helps prevent and detect fraud. There were no reported incidents of Fraud within the year 2022-23.
- The Agency has a Whistleblowing Policy in place. There were no reported incidents under the Whistleblowing Policy within the year 2022-23.
- The Agency has a Sustainable Development Plan. The plan supports the Northern Ireland Executive' Sustainable Development Strategy entitled 'Everyone's Involved', May 2010. The Agency has a recycling policy in place and an agile working model which seeks to promote use of IT solutions to make best use of resources and time.

## **Public Sector Payments Policy**

The Children's Court Guardian Agency for Northern Ireland has sought to observe the principles of the "CBI Better Payments Practice Code". The code advocates:

- Explaining payment procedures to suppliers;
- Agreeing payment terms at the outset and sticking to them;
- Paying bills in accordance with agreed terms, or as agreed by law;
- Telling suppliers without delay when an invoice is contested; and
- Settling quickly when a contested invoice gets a satisfactory response.
- The code seeks payment to be made within 30 days of the receipt of goods or valid invoice.

## Public Sector Payment Policy - Measure of Compliance

The Department requires that the Children's Court Guardian Agency for Northern Ireland pay their non-HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. The Children's Court Guardian Agency for Northern Ireland's 's measure of compliance is:

	<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
	<b>Number</b>	<b>Value</b>	<b>Number</b>	<b>Value</b>
		<b>£</b>		<b>£</b>
Total bills paid	642	1,701,324	651	1,710,440
Total bills paid within 30 day target	642	1,710,324	649	1,709,885
<b>% of bills paid within 30 day target</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
Total bills paid within 10 day target	609	1,562,866	630	1,668,749
<b>% of bills paid within 10 day target</b>	<b>95%</b>	<b>91%</b>	<b>97%</b>	<b>98%</b>

## The Late Payment of Commercial Debts Regulations 2002

	<b>£</b>
Amount of compensation paid for payment(s) being late	-
Amount of interest paid for payment(s) being late	-
<b>Total</b>	-




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**Dawn Shaw**  
**Chief Executive**  
**15 August 2023**

# ACCOUNTABILITY REPORT

The Accountability Report for Children's Court Guardian Agency for Northern Ireland is represented in three main sections

- **Corporate Governance Report**
- **Remuneration and Staff Report**
- **Accountability and Audit Report**

# CORPORATE GOVERNANCE REPORT

The Corporate Governance Report explains the make-up of the Children's Court Guardian Agency for Northern Ireland, its governance structures, and how they support the achievement of the Agency's objectives. The Corporate Governance Report is comprised of:

- [Directors' Report](#)
  - [Statement of Accounting Officer Responsibilities](#)
  - [Governance Statement](#)
- 

## Directors' Report

### **Statutory Background**

The Children's Court Guardian Agency for Northern Ireland is the new name for the Northern Ireland Guardian Ad Litem Agency (NIGALA).

NIGALA was originally established in 1995 by the then Department of Health and Social Services as a Special Agency using powers conferred on it by the Health and Personal Social Services (Special Agencies) (Northern Ireland) Order 1990. The constitution of NIGALA was set out in the Northern Ireland Guardian ad Litem Agency (Establishment and Constitution) Order (NI) 1995, which came into operation on 1st December 1995.

Following the decision to change the name of the Agency, it was established by the Children's Court Guardian Agency for Northern Ireland (Establishment and Constitution) Order (Northern Ireland) 2023, which came into operation on 6 March 2023.

### **Principal Activities**

The overarching objective of the Agency is to safeguard and promote the welfare of children and young people in public law and adoption proceedings. Its tasks are to represent independently the best interests of these children and young people and to advise the court of their wishes and feelings.

## **Chair and Chief Executive**

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

The Chief Executive is a member of the Board. The Chief Executive is responsible to the Board, through the Chair, for managing the Agency. As the designated Accounting Officer, the post-holder has specific financial responsibilities and duties for which he or she is accountable to the Permanent Secretary of the DoH in his or her role as the Accounting Officer of the Children's Court Guardian Agency for Northern Ireland's Sponsor Department. The Chief Executive for the period to 31st March 2023 was Dawn Shaw.

## **The Children's Court Guardian Agency for Northern Ireland's Board, including the Non-Executive Directors' Report**

The Board of Children's Court Guardian Agency for Northern Ireland comprises a Non-Executive Chair, four Non-Executive Members and the Chief Executive. Non-Executive Members are appointed through open competition by the Minister of Health. The terms of office for members are found in the NIGALA (Establishment and Constitution) Order (NI) 1995. The Order provides that the Members shall be appointed for a period of four years and for such further period, not exceeding four years, as the Department of Health may determine.

The membership of the Board of the Children's Court Guardian Agency for Northern Ireland as at 31st March 2023 was:

- Mrs Gemma Loughran (Chair)
- Mrs Veronica Callaghan (Non-Executive Director)
- Mr David Douglas (Non-Executive Director)
- Mr Lee Wilson (Non-Executive Director)
- Ms Dawn Shaw (Chief Executive)

During the year the Board set out the workplan for the Agency in an annual Business Plan; progress on this was formally reported on at mid-year and year end. Delivery of services was monitored on a quarterly basis through an Operation Report from the Senior Leadership Team. Financial performance was monitored at each meeting through a Finance report. The Board

has put in place a Governance framework with a reporting timetable for it to receive updates on key risks and assurances throughout the year.

### **Board Committee structure**

The Children's Court Guardian Agency for Northern Ireland has appointed the following Committees from its number:

- An Audit and Risk Assurance Committee;
- A Remuneration Committee;
- A Social Care Governance Committee; and
- Information Governance Committee.

### **Register of Interests**

The Agency maintains a register of interests which is formally reviewed annually. This register details interests which may conflict with the management responsibilities of Board members and is recorded as necessary. The Register can be viewed at

[Board Members | NI Guardian Ad Litem Agency \(hscni.net\)](https://www.hscni.net/Board-Members)

Each Board meeting includes an agenda item asking Board members to declare any conflicts of interest in the meeting business. There were no conflicts of interest identified by members during the period of this report.

### **Pension Scheme for All Staff**

Details of the pension scheme for staff and the treatment of pension liabilities in the accounts are included in the 'Remuneration Report and Staff Report' section of this document.

The Comptroller and Auditor General has been appointed as auditor for the Children's Court Guardian Agency for Northern Ireland.

The Accounting Officer has taken all the steps that she ought to have taken to make herself aware of any relevant audit information and to establish that it is made known to the Agency's



auditors. So far as the Accounting Officer is aware, there is no relevant audit information of which the Agency's auditors have not been advised. The notional cost of the audit of the 2022-23 annual accounts was £31,500.

The Business Services Organisation provides an internal audit service to Children's Court Guardian Agency for Northern Ireland. The cost for 2022-23 was £11,154.

All reports by internal and external audit are considered by the Audit and Risk Assurance Committee.

There was no remuneration paid to the Auditors for non-audit work during 2022-23.

### **Personal data related incidents**

There were no reported incidents of loss of personal data during the year 2022-23.

### **Charitable donations**

The Children's Court Guardian Agency for Northern Ireland did not receive or make any charitable donations within the year 2022-23.

### **Post balance sheet events**

There are no post balance events.

### **Resource Revenue Allocation Surplus**

The Children's Court Guardian Agency for Northern Ireland recognised a £4,906 surplus in its operations against its Revenue Resource Limit of £4,775,019 for the year 2022-23.

## Directors

In the case of each of the persons who were directors at the time this report was approved:

- So far as the Director is aware, there is no relevant audit information of which the Agency's auditor is unaware; and
- He/she has taken all the steps that he/she ought to have taken as a director in order to make him/herself aware of any relevant audit information and to establish that the Agency's auditor is aware of that information
- He/she confirms that the annual report and accounts as a whole are fair, balanced and understandable and that he/she takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

## Statement of Accounting Officer Responsibilities

### Accounts for Year Ended 31 March 2023

Under the Health and Personal Social Services (Northern Ireland) Order 1972; the Department of Health has directed the Northern Ireland Guardian Ad Litem Agency to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Children's Court Guardian Agency for Northern Ireland, of its income and expenditure, financial position and cash flows for the financial year.

In preparing the accounts the Accounting Officer is required to comply with the requirements of Government Financial Reporting Manual (FReM) and in particular to:

- observe the Accounts Direction issued by the Department of Health, including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in FReM have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on the going concern basis, unless it is appropriate to presume that Agency will not continue in operation

- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining it is fair, balanced and understandable

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Ms Dawn Shaw as the Accounting Officer for the Children’s Court Guardian Agency for Northern Ireland. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Children’s Court Guardian Agency for Northern Ireland assets, are set out in the formal letter of appointment of the Accounting Officer issued by the Department of Health, Chapter 3 of Managing Public Money Northern Ireland (MPMNI) and the HM Treasury Handbook: Regularity and Propriety.

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

## **Governance Statement 2022-23**

### **1. Introduction / Scope of Responsibility**

The Accounting Officer for the year ended 31<sup>st</sup> March 2023 was Ms Dawn Shaw who took up the role of Accounting Officer on the 1<sup>st</sup> April 2021.

The Board of the Children’s Court Guardian Agency for Northern Ireland is accountable for internal control. As Accounting Officer and Chief Executive of Agency, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation’s policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health (DoH).

As Accounting Officer, I represent the Agency’s aims and objectives on a number of external groups which include the multi-disciplinary Shadow Family Justice Board chaired by the Family Judge of the Royal Courts of Justice, Northern Ireland. With the introduction of Shared

Services Systems in 2012-13, I have ensured representation of the Agency on the Regional Organisations Partnership Forums managed by the Business Services Organisation (BSO). Children's Court Guardian Agency for Northern Ireland is also represented on the Safeguarding Board for Northern Ireland and 'Signs of Safety' steering group, as well as a range of external stakeholder groups.

The Children's Court Guardian Agency for Northern Ireland recognises the inter-dependence of partner stakeholder groups aligned to family justice and in this regard works collaboratively with all Family Court Business Committees and engages regularly with NI Courts and Tribunals Service and the Directorate of Legal Services (DLS) and the Safeguarding Board for Northern Ireland (SBNI).

As Accounting Officer, I further our aims and objectives through internal committees of the organisation i.e. the Agency Board, Audit and Risk Assurance Committee, Remuneration Committee and Social Care Governance Committee. The aims and objectives of the Agency are also progressed through the formal sponsorship arrangements with the DoH Family and Children's Policy Directorate.

The Children's Court Guardian Agency for Northern Ireland has a Management Statement and Financial Memorandum in place, which sets out the strategic control framework within which the Agency is required to operate and the conditions under which Government funds are provided as detailed in Managing Public Money Northern Ireland. Work is ongoing with Sponsor Branch on the development of a Partnership Agreement which will replace the Management Statement. The Accounting Officer and the Chair of the Children's Court Guardian Agency for Northern Ireland engage with the DoH at the highest level through twice yearly Accountability Meetings. The Agency also works in partnership with the DoH Sponsor Branch to ensure operational and strategic issues are raised appropriately throughout the year.

## **2. Compliance with Corporate Governance Best Practice**

The Children's Court Guardian Agency for Northern Ireland applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board does this by undertaking continuous assessment of its compliance with corporate governance best practice by:

- The regular review by the Audit and Risk Assurance Committee of governance documents including standing financial instructions, standing orders, the standards of business conduct for all staff and the review of this Governance Statement
- The existence in Standing Orders of a schedule of matters reserved solely for Board decisions
- The existence in Standing Orders of a scheme of delegation, which delegates decision making authority within set parameters to the Chief Executive and other officers
- The consideration of regular reports which come before the Board for approval
- A robust system for the approval of relevant Agency policies
- The production of a Mid-Year Assurance Statement and end of year Governance Statement
- A Board approved accountability structure of Board sub-committees as outlined in Figure 2
- A Governance Framework
- A completion of a self-assessment tool for all Board committees

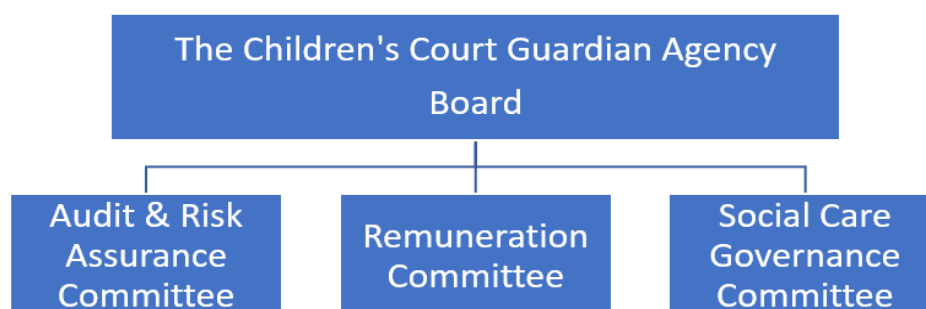
The Board completed an annual Board self-assessment in year. The summary Board assessment for the Agency was RAG rated Green and this includes the section on data quality and information received by the Board. There was no RAG rated Red compliance areas.

### 3. Governance Framework

#### Role and Performance of Committees

The Board's committee structure is outlined below.

**Figure 2: Children's Court Guardian Agency for Northern Ireland Board's Committee Structure**



The **Board** has corporate responsibility to ensure the achievement of all aims and objectives set by the Minister/Department, and for promoting the efficient, economic and effective deployment of staff and use of resources. At full complement the Board comprises a Chair, four Non-Executive Directors and the Chief Executive. As at the 31<sup>st</sup> March there is one Board vacancy. The Board has delivered the following key functions:

1. Established the overall strategic direction of the organisation within the policy and resources framework determined by the Minister/Department
2. Oversaw the delivery of planned results by monitoring performance against objectives and ensuring corrective action is taken when necessary
3. Implemented effective financial stewardship through value for money, financial control and financial planning and strategy
4. Ensured high standards of corporate governance
5. Appraised and remunerated the Chief Executive
6. Made well-informed and high-quality decisions based on a clear line of sight into the business
7. Ensured that there is effective dialogue between Children's Court Guardian Agency for Northern Ireland and its stakeholders on its plans and performance and that these are responsive to stakeholder needs
8. Ensured that the Agency has robust and effective arrangements in place for social care governance and risk management
9. Provided Terms of Reference for the Board sub-committees
10. Overseen the Board sub-committee work and action plans

The Children’s Court Guardian Agency for Northern Ireland Board met on 7 occasions during 2022-23. Attendance of members at Board meetings is set out in the table below:

Name	% Attendance	Meetings attended / possible meetings
Mrs Gemma Loughran (Chair)	100%	7/7
Ms Dawn Shaw	100%	7/7
Mrs Gillian McGaughey	66%	4/6
Ms Veronica Callaghan	85%	6/7
Mr Fredrick Smyth	83%	5/6
Mr Lee Wilson	100%	7/7
David Douglas	100%	1/1

**The Audit and Risk Assurance Committee** advises the Board and Accounting Officer with regard to their responsibilities for issues of risk, control and governance and the reliability of associated assurances provided by the External and Internal auditor; through a process of constructive challenge. The Committee is chaired by a member of the Board and reports to the Board after every meeting. This Committee met on four occasions during 2022-23 and provided an annual written report to the Board on its work.

The Audit and Risk Assurance Committee uses the National Audit Office Audit Committee Self-Assessment Checklist to review its good practice. The Audit and Risk Assurance Committee self-assesses that it meets the five Good Practice Principles of the checklist.

**The Remuneration Committee** makes recommendations to the Board on all aspects of remuneration and terms and conditions of employment for the Chief Executive and the contract for services and fee structure for self-employed Court Guardians.

**The Social Care Governance Committee** supports the Board in all aspects of social care governance by providing an independent and objective review of the adequacy and effectiveness of control systems and processes in place to support the delivery of the Children’s Court Guardian service to children and young people. The Committee met on four occasions during 2022-23. The Committee is chaired by a member of the Board and reports to the Board after each meeting.

## **4. Business Planning and Risk Management**

Business Planning and Risk Management are at the heart of the Children's Court Guardian Agency for Northern Ireland governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

The Agency has produced a Corporate Plan for the period 2017-21. The plan sets out the high-level goals as agreed by the Board which will deliver on the statutory functions and obligations of the organisation. The Corporate Plan, which was subject to Board and DoH approval, was issued for formal consultation and input was sought from key stakeholders. The Corporate Plan is presented to the Board on an annual basis for noting as part of the business planning cycle. The corporate planning process is led by the Head of Corporate Services. Delivery of the Corporate Plan is the responsibility of the Chief Executive, supported by the Senior Leadership Team. The current plan was extended to 2023 due to the Covid Pandemic.

### **Business Planning**

Each year a set of objectives are set out in a Business Plan which details how the achievement of the Corporate Plan goals will be demonstrated. The objectives are clearly set out under each of the organisation's corporate goals.

The system of business planning is designed to take account of strategic and operational priorities and ensure feedback from staff, stakeholders and the DoH Sponsoring Branch. The system of business planning involves the following:

- Taking cognisance of independent assurance reports and recommendations on the Agency internal control framework
- Including DoH priorities as discussed with Agency in the Business Plan
- Reviewing of prior year objectives and whether continued progress needs to be identified in the current business planning cycle
- Identifying objectives through regular business planning preparation meetings between the Senior Management Team, Board Members and Staff
- Taking cognisance of the external environment and potential risks impacting on the



Children's Court Guardian service delivery and identifying key actions to be included in the business planning process

Objectives in the Business Plan are monitored by the Senior Leadership Team and are reported to the Board at each of its meetings, with progress updates submitted to DoH Sponsor Branch bi-annually in accordance with the Business Plan monitoring arrangements.

## **Risk Management**

The Risk Management Strategy and the system of risk management and internal control are based on the mitigation of risk to a reasonable level and seek to eliminate all risk of failure to achieve policies, aims and objectives where possible. The system is based on an on-going process designed to:

- Identify and prioritise risks to the achievement of organisational policies, aims and objectives
- Evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically
- Assess Risk Appetite on the basis that where the Children's Court Guardian Agency for Northern Ireland is willing to accept an amount of risk to meet greater reward it will identify the risk appetite as 'Risk Open'. Where the Agency is not willing to tolerate increased risks it will identify that risk as "Risk Averse"

The Chief Executive has overall responsibility to the Board for risk management. The Head of Corporate Services is responsible for implementation of the Risk Management Strategy. The Risk Management Strategy forms the basis for systematic review of risk by the Senior Leadership Team.

The embedding of risk management within the Agency is carried out in the following ways:

- Undertaking assessments to identify the principal risks to the Agency and reporting these to the Board and an Audit and Risk Assurance Committee through a Corporate Risk Register;
- Identifying the officers responsible for ensuring that the risk management actions are completed is detailed in the Corporate Risk Register;
- Monitoring and reviewing the effectiveness of the Assurance Framework;
- Ensuring that risk management policies are developed to define risk management

responsibilities and to embed an ethos of learning and improvement following adverse incidents;

- Integrating risk management into the annual planning process, ensuring that risks inform the planning process;
- Completing and annually reporting on compliance with DoH risk management requirements;
- Reviewing its operations and controls under areas previously contained within Controls Assurance Standards so as to provide evidence that the Agency is doing its “reasonable best” to manage itself in order to meet objectives and protect service users, staff and other stakeholders against risks of all kinds;
- Empowering staff at all levels in the organisation to identify, assess and notify risks;
- Developing and maintaining a “no blame” culture. In such a culture, staff are accountable for their actions, but it is recognised that individuals can and do make mistakes. The Board is committed to having an open and honest approach in all matters and to be a supportive, open and learning organisation; and
- Ensuring an appropriate business continuity plan is in place and reviewed to maintain the organisation’s key business activities.

Leadership for risk management is provided through the Senior Leadership Team which adheres to Board approved Guidance and Policy on the management of the Risk Register, actions to mitigate risk and learning lessons from reports on incident management and complaints. The strategy was reviewed and updated in year to reflect alignment with the regional Risk Management approach. The system of internal control has been in place in the Agency for the year ended 31<sup>st</sup> March 2023, and, up to the date of approval of the Annual Report and Accounts, accords with DoH Guidance. A Mid-Year Assurance Statement was signed on the 18th October 2022, updating progress on the continuing effectiveness of the system of internal control. This was presented to the Board on the 18<sup>st</sup> October 2022

## **5. Fraud**

The Children’s Court Guardian Agency for Northern Ireland takes a zero-tolerance approach to fraud in order to protect and support our key public services. We have put in place a Fraud Policy and Fraud Response Plan to outline our approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. Our Head of Corporate

Services and Fraud Liaison Officer (FLO) promote fraud awareness, co-ordinate investigations in conjunction with the BSO Fraud Services team and provide advice to personnel on fraud reporting arrangements. All staff are provided with mandatory fraud awareness training in support of the Fraud Policy and Fraud Response plan, which are kept under review and updated as appropriate every five years. The Agency participates in the National Fraud Initiative.

## **6. Information Risk**

In terms of Information Risk, the Agency deals directly with sensitive personal client information.

The Agency has implemented a range of actions to ensure the security of personal client information and to mitigate any risk of personal data loss within the Agency as follows:

- Implementation and training of key staff in their roles as Senior Information Risk Owner (SIRO) and Information Asset Owner (IAO);
- Completion of the Security of Information – HSC e-learning module by all Children’s Court Guardian Agency for Northern Ireland staff;
- Continued oversight of a Data Sharing Agreement with the Children’s Court Guardian Agency for Northern Ireland Panel of Solicitors;
- Review of information governance arrangements within the Agency;
- Regular information governance awareness campaigns throughout Children’s Court Guardian Agency for Northern Ireland.
- Attendance at the regional Information Governance Advisory Committee, chaired by the DoH.
- Agency systems are hosted on the HSC network, providing cyber security protection for all HSC bodies.
- The Board receives assurances on Information Governance bi annually and includes it in the Internal Audit work programme.
- Full implementation the General Data Protection Regulation in May 2018, including a full review of all policies, training for all staff, development of a Privacy Notice and the appointment of a Data Protection Officer.
  - ▶ All information for operational purposes is in digital format and held securely on the HSC network which has robust cyber security, with accredited anti-virus

identification and protection measures in place.

- ▶ All personal data shared with third parties is done so through Data Access Agreements which clearly state the scope of the use of the data. This includes any sharing with any other part of Health and Social Care.

## **7. Personal and Public Stakeholder Involvement**

The Agency has a Youth Forum which was established in 2017. The Forum met virtually throughout the Covid Pandemic. Over a long period of time the Agency has co-produced with the group a number of tools for Guardians in their work, such as About me and About Court, and helped young people share their experiences through projects such as My Covid Story. Their work has been recognised and indeed they have received a social work award for their contribution.

In 2023 there has been a reconstitution of the Youth Forum. The young people participated directly in finalising our new branding to reflect the new name of the Agency. That co-production work will continue as we work through the entire rebranding of the new Agency. Building on this work the development of an Engagement Strategy is a priority in our new 5-Year Strategy.

The Agency values all feedback, particularly when people have concerns about its work and services. The Agency has revised its complaints policy to make it more expansive and able to better pick up on issues and concerns from all those it comes into contact with.

## **8. Assurance**

The Board receives regular assurance from a range of sources which include internal and external audit, sub-committee reports, minutes and a schedule of assurance reports from the Senior Management Team. This is set out in a Governance Framework. The Chair appraises the quality of the information and performance of the committees in the annual appraisal of each of the Non-Executive Directors.

## **9. Sources of Independent Assurance**

The Children's Court Guardian Agency for Northern Ireland obtains independent assurance from

the following sources:

### ***Internal Audit***

The Agency has a Service Level Agreement with the Business Services Organisation for the provision of an internal audit function, which operates to defined standards and whose work is informed by an analysis of risks to which the organisation is exposed. Annual audit plans are based on this analysis. In 2022-23, the Internal Auditor reviewed the following systems:

- Financial Review
- IT Security
- Professional registration, supervision and appraisal
- Engagement with children and young people
- Management of the Solicitor Panel

Action plans have been put in place to address all recommendations made in the reviews. There were no priority one recommendations.

There were three areas in which there was limited assurance. The specific limited recommendations to be addressed in this regard were:

- IT
  - A formal plan to migrate data to an ITS supported platform from an out of date server should be put in place once the technical solution is found
  - The Agency should develop a formal list of training applicable to staff
- Professional registration, supervision and appraisal
  - Annual supervision for Guardians is not meeting the required annual 16-hour regional requirement. 9 of the 10 Guardians are short on the required 16 hours annual supervision by between 0.5 and 6.5 hours. There is no central monitoring and reporting of Guardians supervision.
- Finance Review
  - The Agency should ensure all staff approving claims are aware of the detail to be included on travel claims. Claims should not be approved without this detail
  - Management should ensure receipts are retained for subsistence claimed prior to approval of claims

The Head of Internal Audit's Annual Report stated: "Overall for the year ended 31 March 2023, I can provide **satisfactory** assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control."

It should be noted that the Agency has a Service Level Agreement with the Business Services Organisation (BSO) for, Human Resources, Procurement, Equality, Shared Services Financial Payments, Payroll and Travel and the review of these systems by the Internal Auditor is reported as part of the BSO Annual Assurance Report. These reports have been presented to the BSO and Children's Court Guardian Agency Audit Committees.

### ***External Audit***

The NI Audit Office conduct an external audit of the Children's Court Guardian Agency for Northern Ireland's financial statements and provide assurance, through the audit opinion report, that the accounts are 'True and Fair' and that the income and expenditure have been applied to the purposes intended by the Assembly. This report is addressed to the Northern Ireland Assembly rather than the Children's Court Guardian Agency for Northern Ireland. The results of the audit and any issues that NIAO identify during the course of conducting their audit are communicated to the Agency Audit Committee and Management in the Report to Those Charged with Governance (RTTCWG). A representative from the Northern Ireland Audit Office is invited to attend the Audit and Risk Assurance Committee Meetings.

## **10. Review of Effectiveness of the System of Internal Governance**

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the Internal Auditors, by Assurance Reports from the Senior Leadership Team within the Agency who have responsibility for the development and maintenance of the Internal Control Framework and comments made by the External Auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, Audit and Risk Assurance Committee and Social Care Governance Committee and plans to address weaknesses and ensure continuous improvement to the system are in place.

## **11. Internal Governance Divergences**

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

### **Demand for Services**

The most challenging risk facing the Children’s Court Guardian Agency for Northern Ireland is how best to manage work load pressures in the context of budgetary constraints. This poses the question, whether the Agency could be in breach of its statutory obligations under the Children (NI) Order 1995. The failure to allocate a guardian promptly after notification of the appointment by the court will inevitably lead to delay in the progress of cases thereby compromising the statutory 'no delay' principle. In addition, the Agency will attract considerable criticism from the judiciary if unable to allocate guardians within the timetable prescribed by the Court. In accordance with a duty to ‘*safeguard the interests of the child*’ a delay in the appointment of a guardian may well prejudice the interests of the child thereby having an adverse impact. The Children’s Court Guardian Agency for Northern Ireland has worked positively in partnership with the DoH in seeking to secure sufficient resources to deliver its services to children and young people in a timely way, keeping waiting times to a minimum during 2022-23. However, it must be noted that the Guardians are under severe pressure due to their increased caseloads which is a response to the increased demand.

### **Budget Position and Authority**

*“The Northern Ireland Budget Act 2023 was passed by Parliament and received Royal Assent on 8 February 2023 which authorised the cash and use of resources for all departments and other bodies for the full 2022-23 year, and also included a Vote on Account for the early months of the 2023-24 financial year. This will be followed by a further Budget Bill which the Secretary of State will bring to Parliament in due course, following the 2023-24 Northern Ireland Budget which he set in his Written Ministerial Statement on 27 April 2023.”*

The *Written Ministerial Statement* has enabled the Department of Health to issue opening allocations for 2023/24 which will enable essential services to continue. However, despite plans to deliver significant efficiencies, the budget allocation provided has resulted in a significant funding gap. The Department of Health and its Arm’s Length Bodies are currently working on the development of further savings measures to bridge the gap. However, it is clear that, if the Department of Health does not receive significant additional funding, the implementation of high impact savings will be required, with adverse consequences for an already highly pressurised health and social care system which would be very damaging for

service delivery.

## 12. Conclusion

The Children's Court Guardian Agency for Northern Ireland has a rigorous system of accountability which I can rely on as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI.

Further to considering the accountability framework within the Children's Court Guardian Agency for Northern Ireland and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Children's Court Guardian Agency has operated a sound system of internal governance during the period 2022-23.



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**Dawn Shaw**  
**Chief Executive**  
**15 August 2023**



# REMUNERATION AND STAFF REPORT

The Remuneration and Staff report describe the Children's Court Guardian Agency for Northern Ireland's remuneration policy for its Non-Executive Directors, reports on how that policy has been implemented and the amounts awarded to its Directors and those senior staff key to the organisation's accountability.

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## Remuneration Report for Year Ended 31<sup>st</sup> March 2023

### **Scope of the Report**

The Remuneration Report summarises the Remuneration Policy of the Children's Court Guardian Agency for Northern Ireland and particularly its application in respect of senior executives. The Report also describes how the Agency applies the principles of good corporate governance in relation to senior executives' remuneration in accordance with HSS(SM) 3/2001 and subsequent supplements issued by the DoH.

### **Remuneration Committee**

The Children's Court Guardian Agency for Northern Ireland, as set out in its Standing Orders, has delegated certain functions to the Remuneration Committee. The Remuneration Committee, a subcommittee of the Children's Court Guardian Agency for Northern Ireland Board, exists to advise the full Board on:

- a) The performance, development, succession planning and appropriate remuneration and terms of service for the Chief Executive.
- b) The setting of robust objectives, performance measures and evaluation processes for the Chief Executive.

- c) The oversight of appropriate contractual arrangements for the Chief Executive including the proper calculation and scrutiny of termination payments taking account of such national guidance as is appropriate.
- d) The contractual arrangements and level of fees and expenses to be paid to the self-employed contracted members who have been appointed to the Agency's Panel for the purposes of undertaking guardian ad litem work.

A Remuneration Committee is also usually responsible for the determination of the remuneration of senior managers. However, since the introduction of Agenda for Change, guidance on remuneration for Senior Managers is issued by the DoH and the terms and conditions of service for staff are centrally determined. The only role for the Agency Remuneration Committee is therefore in respect of the Chief Executive.

Assessment of performance of the Chief Executive is carried out annually by the Board Chair, who makes a full report including a recommendation to the Remuneration Committee on the application of the relevant pay circular and associated performance banding which relates to the actual pay award. The assessment of performance is carried out following annual appraisal and the review of performance against Chief Executive objectives set at the beginning of the financial year. This is submitted to the Board for approval.

### **Remuneration Committee Membership**

The Remuneration Committee membership at the 31<sup>st</sup> March 2023 is as follows:

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

The Human Resource Director of the Business Services Organisation, with which the Agency has a service level agreement for personnel services, attends upon invitation.

The Agency Chief Executive and Head of Corporate Services attend upon invitation.

## **Policy Statement on Remuneration of the Chief Executive**

The overall objective of the senior manager remuneration arrangements is to achieve a fair, transparent, affordable and defensible pay and grading system for all Senior Executives employed across the HSC.

### **Executive Pay Arrangement**

The main components of the arrangements are:

- pay and terms and conditions of service for the Chief Executive are determined by the DoH;
- the Chief Executive post is subject to evaluation by the DoH Evaluation Panel which is responsible for the management, maintenance and integrity of the evaluation process;
- pay ranges will be reviewed annually and the effective date for any extension of the pay ranges following review of the ranges by the Minister will be 1<sup>st</sup> April in the year of the review;
- there will be progression through the pay range subject to fully acceptable performance;

### **Contracts**

HSC appointments are made on the basis of the merit principle in fair and open competition and in accordance with all relevant legislation and Circular HSS (SM) 3/2001. Unless otherwise stated, the employee/s covered by this Report are appointed on a permanent basis, subject to satisfactory performance.

The date of appointment for the Children's Court Guardian Agency for Northern Ireland Executive and Non-Executive Directors, and the Chair are set out below:

**Date of Appointment for the Children’s Court Guardian Agency for Northern Ireland**  
**Executive & Non-Executive Directors as at 31<sup>st</sup> March 2023**

<b>Name</b>	<b>Position</b>	<b>Date of Appointment</b>
<b><i>Chair:</i></b>		
Gemma Loughran	Chair	23 <sup>rd</sup> March 2020
<b><i>Non-Executive Directors:</i></b>		
Lee Wilson	Non-Executive Director	8 <sup>th</sup> April 2019
Veronica Callaghan	Non-Executive Director	23 <sup>rd</sup> March 2020
David Douglas	Non-Executive Director	1 <sup>st</sup> February 2023
<b><i>Executive Director:</i></b>		
Ms Dawn Shaw	Chief Executive	1 <sup>st</sup> April 2021

**It should be noted that the following Non-Executive Directors completed their term of office on the 31<sup>st</sup> January 2023:**

- Fred Smyth
- Gillian McCaughey

**Notice Periods**

3 months’ notice is to be provided by either party except in the event of summary dismissal. There is nothing to prevent either party waiving the right to notice or accepting payment in lieu of notice.

**Retirement Age**

Currently, employees are required to retire at age 65 years and occupational pensions are normally effective from age 60 years. With effect from 1<sup>st</sup> October 2006, with the introduction of the Equality (Age) Regulations (Northern Ireland) 2006, employees are able to request to work beyond age 65 years.

## Compensation for Premature Retirement

In accordance with DHSSPSNI circular HSS (S) 11/83 and subsequent supplements, there is provision within the HSC Superannuation Scheme for premature retirement with immediate payment of superannuation benefits and compensation for eligible employees on the grounds of:

- Efficiency of the service
- Redundancy
- Organisational change

Section 16 of the Agenda for Change Terms and Conditions Handbook (issued on 14 February 2007 under cover of the Department's Guidance Circular HSS (AfC) (4) 2007) sets out the arrangements for early retirement on the grounds of redundancy and in the interest of the service. Further Circulars were issued by the Department HSS (AfC) (6) 2007 and HSS (AfC) (5) 2008 setting out changes to the timescale for the operation of the transitional protection under these arrangements.

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook individuals who were members of the HSC Superannuation Scheme prior to 1 October 2006, are over 50 years of age and have at least 5 years membership of the HSC Superannuation Scheme qualified for transitional protection. Staff who qualify for transitional protection are entitled to receive what they would have received by way of pension and redundancy payment had they taken redundancy retirement on 30 September 2006. This includes enhancement of up to 10 years additional service (reduced by the number of years between September 2006 and the actual date of retirement) and a lump sum redundancy payment of up to 30 weeks' pay (reduced by 30% for each year of additional service over 6 2/3 years).

Alternatively, staff made redundant who are members of the HSC Pension Scheme, have at least two years "continuous service" and two years "qualifying membership" and have reached the minimum pension age currently 50 years can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months. In this case the cost of the early payment of the pension is paid from the lump sum redundancy payment. However, if the redundancy payment is not sufficient to meet the early payment of pension cost, the employer is required to meet the additional cost.

Redundancy and other departure costs are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation Act 1972. Exit costs are accounted for in full in the year in which the exit package is approved and agreed and are included as operating expenses at note 4. Where early retirements have been agreed, the additional costs are met by the employing authority and not by the HSC pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table overleaf.

### Early Retirement and Other Compensation Scheme Exit Packages (Audited)

There were no Early Retirement and Other Compensation Scheme Exit Packages paid in the years 2022-23 or 2021-22.

### Reporting of early retirement and other compensation scheme – exit packages

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of packages by cost band	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
<£10,000	-	-	-	-	-	-
£10,000-£25,000	-	-	-	-	-	-
£25,000-£50,000	-	-	-	-	-	-
£50,000-£100,000	-	-	-	-	-	-
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
>£200,000	-	-	-	-	-	-
<b>Total number of exit packages by type</b>	-	-	-	-	-	-
	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
<b>Total resource cost</b>	-	-	-	-	-	-

Redundancy and other departure costs are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972.

The table above shows the total exit cost of exit packages agreed and accounted for in 2022-23 and 2021-22. £nil exit costs were paid in 2022-23, the year of departure (2021-22 £nil). Ill health retirement costs are met by the pension scheme and are not included in the table overleaf. During 2022-23 there were no early retirements from the Agency agreed on the grounds of ill-health.

## Staff Costs (Audited)

	2022-23		2021-22	
	Permanently employed staff	Others	Total	Total
	£s	£s	£s	£s
Staff costs comprise:				
Wages and salaries	2,823,840	0	2,823,840	2,837,107
Social security costs	333,251	0	333,251	315,656
Other pension costs	634,924	0	634,924	607,731
<b>Sub-Total</b>	<b>3,792,015</b>	<b>0</b>	<b>3,759,2015</b>	<b>3,759,494</b>
Capitalised staff costs	0	0	0	0
<b>Total staff costs reported in Statement of Comprehensive Expenditure</b>	<b>3,792,015</b>	<b>0</b>	<b>3,792,015</b>	<b>3,759,494</b>
Less recoveries in respect of outward secondments				
<b>Total net costs</b>			<b>3,792,015</b>	<b>3,759,494</b>

The Children's Court Guardian Agency for Northern Ireland participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the Agency and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The Children's Court Guardian Agency for Northern Ireland is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2022-23 accounts.



## Average Number of persons employed (WTE) (Audited)

The average number of whole-time equivalents persons employed during the year was as follows

	<b>Permanently employed staff</b>	<b>Others</b>	<b>2022-23 Total</b>	<b>2021-22 Total</b>
	<b>No.</b>	<b>No.</b>	<b>No.</b>	<b>No.</b>
Administrative and Clerical	20	0	20	19
Social Services	40	0	40	41
	<hr/>	<hr/>	<hr/>	<hr/>
	60	0	60	60
Less average staff number relating to capitalised staff costs			0	0
Less average staff number in respect of outward secondments			0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total net average number of persons employed</b>			<b>60</b>	<b>60</b>
	<hr/>	<hr/>	<hr/>	<hr/>

\*FY22/23 staff numbers exclude 2 Non-Executive Board members and 1 Chairperson

## Senior Employees' Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Children's Court Guardian Agency For Northern Ireland were as follows:

Name	Salary £000s		Benefits in kind (rounded to nearest £100)		Pension Benefits (rounded to nearest £1,000)		Total £000s	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
<b>Non-Executive Members</b>								
Gemma Loughran (Chair)	5-10	5-10	-	-	-	-	5-10	5-10
Gillian McCaughey*	0-5	0-5	-	-	-	-	0-5	0-5
Fredrick Smyth**	0-5	0-5	-	-	-	-	0-5	0-5
Lee Wilson	0-5	0-5	-	-	-	-	0-5	0-5
Veronica Callaghan	0-5	0-5	-	-	-	-	0-5	0-5
David Douglas***	0-5	-	-	-	-	-	0-5	-
<b>Executive Members</b>								
Dawn Shaw	85-90	85-90	-	-	29	21	116-120	105-110
Patricia O'Kane	60-65	60-65	-	-	24	26	85-90	90-95
Teresa Fallon	60-65	60-65	-	-	22	20	85-90	80-85
Sean Brown	60-65	60-65	-	-	22	25	85-90	85-90

\* Gillian McCaughey completed her term of office on 31/1/23.

\*\* Frederick Smyth completed his term of office on 31/1/23.

\*\*\*David Douglas commenced his term of office on 1/2/23

## Pensions of Senior Management (Audited)

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

### Audited

Name	Accrued pension at pension age as at 31/3/23 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/23 £000	CETV at 31/03/22 £000	Real increase in CETV £000s
<b>Executive Members</b>					
Dawn Shaw	0-5 plus lump sum of 0-5	0-2.5 plus lump sum 0-2.5	108	27	14
Patricia O’Kane	25-30 plus lump sum 85-90	0-2.5 plus lump sum 2.5-5	724	718	11
Teresa Fallon	15-20 plus lump sum 50-55	0-2.5 plus lump sum 2.5-5	432	423	26
Sean Brown	15-20 plus lump sum 35-40	0-2.5 plus lump sum 2.5-5	363	337	8

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries. CETV figures are calculated using the guidance on discount rates for

calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 CETV figures.

Further details about the Health Service pension arrangements can be found at the website [www.hscpensions.hscni.net](http://www.hscpensions.hscni.net)

### Fair Pay Statement (Audited)

The Hutton Fair Pay Review recommended that, from 2011-12, all public service organisations publish their top to median pay multiples each year. The DoH issued Circular HSC (F) 23/2012 and subsequently issued Circular (F) 23/2013, setting out a requirement to disclose the relationship between the remuneration of the most highly paid director in the organisation and the median remuneration of the organisation's workforce. Following application of the guidance contained in, the following can be reported:

Fair Pay	2022-23	2020-21
Band of Highest Paid Director's Total Remuneration (£000s):	85-90	85-90
75 <sup>th</sup> Percentile Total Remuneration (£)	54,619	53,219
Median Total Remuneration (£)	54,619	53,219
25 <sup>th</sup> Percentile Total Remuneration (£)	43,806	34172
Ratio (75 <sup>th</sup> /Median/25 <sup>th</sup> )	1.6/1.6/1.99	1.6/1.6/2.5

*\*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.*

The banded remuneration of the highest-paid director in the Agency in the financial year 2022-23 was £85-90k (2021-22 was £85k-£90k). This was 1.6 times (2022; 1.61) the 75th percentile of the workforce which was £54,619 (2022; £53,219), 1.6 times (2022: 1.61) the median remuneration of the workforce, which was £54,619 (2022; £53,219), 2 times (2022: 2.5) the 25th percentile of the workforce in 2022-23 which was £43,806 (2022; £34,172). No employees received remuneration in excess of the highest-paid director in both years. Remuneration ranged from £21,318 to £65,262 (2021-22; £19,918 to £63,862). Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in kind.

The percentage change in respect of CCGANI are shown in the following table:

Percentage Change for:	2022-23 vs 2021-22
Average employee salary and allowances	3.02%
Highest paid director's salary and allowances	2.05%

The average salary and highest paid director have increased from 2022-23 due to pay awards and additional hours worked during the financial year. No performance pay or bonuses were payable to CCGANI employees in these years.

### **Staff Report for Year Ended 31<sup>st</sup> March 2023**

The average number of Whole Time Equivalent (wte) persons employed by the Agency during 2022-23 is 66 (included NEDs Chairperson).

#### **Staff Composition**

The following table gives an outline of permanently employed staff and Board composition based on gender at the year ended 31st March 2023.

<b><i>Pay Band</i></b>	<b><i>Male</i></b>	<b><i>Female</i></b>
Non-Executives	2	2
Senior Management Team	1	4
Admin and Clerical	1	14
Social Services	5	39
<b>Total</b>	<b>9</b>	<b>59</b>

#### **Training and Development**

The Children's Court Guardian Agency for Northern Ireland values its staff and is committed to enhancing their skills and improving their contribution to the organisation's goals. Individuals are encouraged to complete a Personal Development Plan (PDP) as part of the appraisal process. Overall, needs are very much focused on service delivery with outcomes that relate to performance against business plan goals and the Agency objectives.

Every staff member receives a formal induction to the Agency upon commencing employment. The induction provides the new start with a comprehensive introduction to the Agency, including governance and management structure, the Agency's mission statement, values and principles as well as the strategic objectives for the future. For guardians the induction also covers all professional standards which relate to the post in line with *Northern Ireland Social Care Council Induction Standards 2007*. Continuous Professional Development is a requirement for all staff with the responsibility placed firmly with the individual to identify their own learning requirements throughout the year.

### **Staff Benefits**

There were no Staff Benefits in this year.

### **Sickness Absence Data**

The Children's Court Guardian Agency for Northern Ireland sickness absence rate over the year was 2.54% against a target of 2.69%. Absence for 2020-21 was 2.60%.

### **Retirements due to ill-health**

During 2022-23 and 2021-22 there were no early retirements from the Children's Court Guardian Agency for Northern Ireland on the grounds of ill-health.

### **Consultancy**

The Children's Court Guardian Agency for Northern Ireland has not engaged any consultants over the period.

### **Off Payroll engagements**

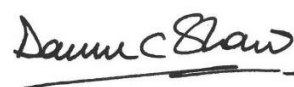
There were no off payroll engagements during the year 2022-23.

## **Equality and Diversity**

The Children's Court Guardian Agency for Northern Ireland has in place an approved Equality Scheme as set out by the Northern Ireland Equality Commission. The Scheme sets out how the Agency promotes equality of opportunity and good relations.

## Disability

The Children's Court Guardian Agency for Northern Ireland has in place an approved Disability Action Plan setting out its commitment to promoting positive attitudes towards disabled people and encouraging participation by disabled people in public life



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**Dawn Shaw**  
**Chief Executive**  
**15 August 2023**



# ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

The Assembly Accountability and Audit report brings together key accountability documents Children’s Court Guardian Agency for Northern Ireland funding, expenditure and accountability disclosures as set out in Managing Public Money Northern Ireland. The Accountability and Audit report is comprised of:

- Funding Report; and
  - Certificate of the Comptroller and Auditor General
- 

## Funding Report

### **Funding**

The Children’s Court Guardian Agency for Northern Ireland is funded by the DoH through an annual Revenue Resource Limit.

### **Regularity of Expenditure (Audited)**

The Children’s Court Guardian Agency for Northern Ireland has a Set of Standing Orders and Financial memorandum with the Department of Health. These include a delegated Scheme of Authority which sets out who are authorised to place non-pay expenditure. The Scheme sets out who are authorised to place requisitions for the supply of goods and services and the maximum level of each requisition.

The Agency has a Service Level Agreement with the Business Services Organisation, including provision of professional advice regarding the supply of goods and services to ensure proper stewardship of public funds and assets. Under that Service Level Agreement, the Procurement and Logistics Service is a Centre of Procurement Excellence to provide assurance that the systems and processes used in procurement ensure appropriate probity and propriety.

The Head of Corporate Services ensures that expenditure is in accordance with regulations and all necessary authorisations have been obtained.

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

In line with Circular DAO (DoF) 01/2023 the Accounting Officer confirms that the annual report and accounts as a whole are fair, balanced and understandable and that she takes personal responsibility for the annual report and accounts and the judgements required for determining that they are fair, balanced and reasonable.

### **Other Payments and Estimates**

There were no other payments made during the year.

### **Losses and Special Payments over £250,000**

The Children's Court Guardian Agency for Northern Ireland had no losses and did not make any special payments over £250,000.

### **Long Term Expenditure**

The Children's Court Guardian Agency for Northern Ireland receives its funding on an annual basis and has no requirement for long term Investment Strategy or Investment Plans.

## Losses and Special Payments (Audited)

### i. Losses and Special Payments Losses Statement

Losses statement	2022-23		2021-22
	Number of Cases	£000	£000
Total number of losses	-		-
Total value of losses		-	-

Individual losses over £250,000	2022-23		2021-22
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2022-23		2021-22
	Number of Cases	£000	£000
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £250,000	2022-23		2021-22
	Number of Cases	£	£
Compensation payments			
- Clinical Negligence	-	-	-
- Public Liability	-	-	-
- Employers Liability	-	-	-
- Other	-	-	-
Ex-gratia payments	-	-	-
Extra contractual	-	-	-
Special severance payments	-	-	-
<b>Total special payments</b>	-	-	-

## **Other Payments**

There were no other special payments or gifts made during the year.

## **ii Fees and Charges**

There were no other fees and charges during the year.

## **iii Remote Contingent Liabilities**

In addition to contingent liabilities reported within the meaning of IAS 37, the Children's Court Guardian Agency for Northern Ireland also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. The Children's Court Guardian Agency for Northern Ireland has a remote contingent liability in respect of a pay issue.



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**Dawn Shaw**  
**Chief Executive**  
**15 August 2023**

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

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

#### **Opinion on financial statements**

I certify that I have audited the financial statements of the Children's Court Guardian Agency for Northern Ireland for the year ended 31 March 2023 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Children's Court Guardian Agency for Northern Ireland's affairs as at 31 March 2023 and of the Children's Court Guardian Agency for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

#### **Opinion on regularity**

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

#### **Basis for opinions**

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

My staff and I are independent of the Children's Court Guardian Agency for Northern Ireland in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

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

#### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the Children's Court Guardian Agency for Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is

appropriate.

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

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

My responsibilities and the responsibilities of the Board and the Accounting Officer with respect to going concern are described in the relevant sections of this 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 Board and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### **Matters on which I report by exception**

In the light of the knowledge and understanding of the Children's Court Guardian Agency for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or

- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

### **Responsibilities of the Board and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Board and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- 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;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Children's Court Guardian Agency for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Children's Court Guardian Agency for Northern Ireland will not continue to be provided in the future.

### **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Children's Court Guardian Agency for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder;
- making enquires of management and those charged with governance on the Children's Court Guardian Agency for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;

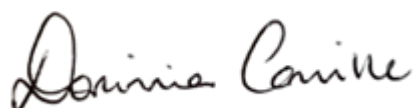
- completing risk assessment procedures to assess the susceptibility of the Children’s Court Guardian Agency for Northern Ireland’s financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, we 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;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;
- addressing the risk of fraud as a result of management override of controls by:
  - performing analytical procedures to identify unusual or unexpected relationships or movements;
  - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
  - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
  - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my certificate.

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

## Report

I have no observations to make on these financial statements.



*Dorinnia Carville*  
 Comptroller and Auditor General  
 Northern Ireland Audit Office  
 106 University Street  
 BELFAST  
 BT7 1EU  
 25 August 2023



# FINANCIAL STATEMENTS

**Financial Statements of 2022-23**

**THE CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

**ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

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# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2023

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

		2023	2022
	NOTE	£	£
<b>Income</b>			
Income from activities	4.1	-	-
Other income (excluding interest)	4.2	(45,030)	5,780
Deferred income	4.3	-	-
<b>Total operating income</b>		<b>(45,030)</b>	<b>5,780</b>
<b>Expenditure</b>			
Staff costs	3	(3,792,015)	(3,759,494)
Purchase of goods and services	3	(15,340)	(14,752)
Depreciation, amortisation and impairment charges	3	(38,458)	(47,543)
Provision expense	3	-	-
Other expenditure	3	(949,228)	(977,240)
<b>Total operating expenditure</b>		<b>(4,795,041)</b>	<b>(4,799,029)</b>
<b>Net Expenditure</b>		<b>(4,840,071)</b>	<b>(4,793,249)</b>
Finance income		-	-
Finance expense		-	-
<b>Net expenditure for the year</b>		<b>(4,840,071)</b>	<b>(4,793,249)</b>
Adjustment to net expenditure for non-cash items		69,958	77,293
Net expenditure funded by RRL		(4,770,113)	(4,715,956)
Revenue Resource Limited (RRL)	22.1	4,775,019	4,728,876
<b>Surplus/(Deficit) against RRL</b>		<b>4,906</b>	<b>12,920</b>
<b>OTHER COMPREHENSIVE INCOME/(EXPENDITURE)</b>			
		2023	2022
	NOTE	£	£
<b>Items that will not be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of property, plant & equipment	5.1/8/5.2	59	41
Net gain/(loss) on revaluation of intangibles	6.1/8/6.2	1542	(908)
Net gain/(loss) on revaluation of financial instruments	7/9	-	-
<b>Items that may be reclassified to net operating costs:</b>			
Net gain/(loss) on revaluation of investments		-	-
<b>TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2023</b>		<b>(4,838,470)</b>	<b>(4,794,116)</b>

The notes on pages 87 to 122 form part of these accounts.


# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## STATEMENT of FINANCIAL POSITION as at 31 March 2023


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

	NOTE	2023		2022	
		£	£	£	£
<b>Non-current Assets</b>					
Property, plant and equipment	5.1/5.2	129,039		9,770	
Intangible assets	6.1/6.2	43,733		56,414	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
<b>Total Non-current Assets</b>			<b>172,772</b>		<b>66,184</b>
<b>Current Assets</b>					
Assets classified as held for sale	10	-		-	
Inventories	11	500		500	
Trade and other receivables	13	28,072		56,202	
Other current assets	13	9,244		32,365	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	26,052		26,743	
<b>Total Current Assets</b>			<b>63,868</b>		<b>115,810</b>
<b>Total Assets</b>			<b>236,640</b>		<b>181,994</b>
<b>Current Liabilities</b>					
Trade and other payables	14	(560,287)		(510,096)	
Other liabilities	14	(18,139)		-	
Intangible current liabilities		-		-	
Financial liabilities	7	-		-	
Provisions	15	-		-	
<b>Total Current Liabilities</b>			<b>(578,426)</b>		<b>(510,096)</b>
<b>Total assets less current liabilities</b>			<b>(341,786)</b>		<b>(328,102)</b>
<b>Non-current Liabilities</b>					
Provisions	15	-		-	
Other payables > 1 yr	14	(24,454)		-	
Financial liabilities	7	-		-	
<b>Total Non-current Liabilities</b>			<b>(24,454)</b>		<b>-</b>
<b>Total assets less total liabilities</b>			<b>(366,240)</b>		<b>(328,102)</b>
<b>Taxpayers' Equity and other reserves</b>					
Revaluation reserve		31,870		29,232	
SoCNE Reserve		(398,110)		(357,334)	
<b>Total equity</b>			<b>(366,240)</b>		<b>(328,102)</b>

The financial statements on pages 83 to 86 approved by the Board on 22 June 2023 and were signed on its behalf;

Signed  (Chairman)

Date: 15<sup>th</sup> August 2023

Signed  (Chief Executive)

Date: 15<sup>th</sup> August 2023

The notes on pages 87 to 122 form part of these accounts.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## STATEMENT of CASH FLOWS for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of the CCGANI during the reporting period. The statement shows how the CCGANI generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the CCGANI. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the CCGANI's future public service delivery.

	NOTE	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net surplus after interest/Net operating expenditure		(4,840,071)	(4,793,249)
Adjustments for non-cash costs	3	69,958	77,293
(Increase)/decrease in trade and other receivables		51,251	(992)
<i>Less movements in receivables relating to items not passing through the NEA</i>			
Movements in receivables relating to the sale of property, plant & equipment		-	-
Movements in receivables relating to the sale of intangibles		-	-
Movements in receivables relating to finance leases		-	-
Movements in receivables relating to PFI and other service concession arrangement contracts		-	-
(Increase)/decrease in inventories		-	-
Increase/(decrease) in trade payables		92,784	20,607
<i>Less movements in payables relating to items not passing through the NEA</i>			
Movements in payables relating to the purchase of property, plant & equipment		-	-
Movements in payables relating to the purchase of intangibles		-	-
Movements in payables relating to finance leases		(42,593)	-
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	-
<b>Net cash inflow/(outflow) from operating activities</b>		<b>(4,668,671)</b>	<b>(4,696,341)</b>
<b>Cash flows from investing activities</b>			
(Purchase of property, plant & equipment)	5	(81,847)	-
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
<b>Net cash outflow from investing activities</b>		<b>(81,847)</b>	<b>-</b>
<b>Cash flows from financing activities</b>			
Grant in aid		4,767,795	4,694,730
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
		(17,968)	-
<b>Net financing</b>		<b>4,749,827</b>	<b>4,694,730</b>
<b>Net (decrease)/increase in cash &amp; cash equivalents in the period</b>		<b>(691)</b>	<b>(1,611)</b>
<b>Cash &amp; cash equivalents at the beginning of the period</b>	12	<b>26,743</b>	<b>28,354</b>
<b>Cash &amp; cash equivalents at the end of the period</b>	12	<b>26,052</b>	<b>26,743</b>

The notes on pages 87 to 122 form part of these accounts.

## CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

### STATEMENT OF CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2023

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

	NOTE	SoCNE Reserve £	Revaluation Reserve £	Total £
<b>Balance at 1 April 2021</b>		<b>(288,565)</b>	<b>30,099</b>	<b>(258,466)</b>
<b>Changes in Taxpayers Equity 2021-22</b>				
Grant from DoH		4,694,730	-	4,694,730
Other reserves movements including transfers		-	-	-
(Comprehensive expenditure for the year)		(4,793,249)	(867)	(4,794,116)
Transfer of asset ownership		-	-	-
Non-cash charges – auditors' remuneration	3	29,750	-	29,750
<b>Balance at 31 March 2022</b>		<b>(357,334)</b>	<b>29,232</b>	<b>(328,102)</b>
<b>Changes in Taxpayers Equity 2022-23</b>				
Grant from DoH		4,767,795	-	4,767,795
Other reserves movements including transfers		-	1,037	1,037
Total Comprehensive expenditure for the year		(4,840,071)	1,601	(4,838,470)
Transfer of asset ownership		-	-	-
Non-cash charges – auditors' remuneration	3	31,500	-	31,500
<b>Balance at 31 March 2023</b>		<b>(398,110)</b>	<b>31,870</b>	<b>(366,240)</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1. Authority

These financial statements have been prepared in a form determined by the Department of Health based on guidance from the Department of Finance's Financial Reporting manual (FReM) and in accordance with the requirements of Article 90(2) (a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Children's Court Guardian Agency for Northern Ireland (the "CCGANI") for the purpose of giving a true and fair view has been selected. The particular policies adopted by CCGANI are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

In addition, due to the manner in which the CCGANI is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as the CCGANI which show total net liabilities, should prepare financial statements on a going concern basis. The cash required to discharge these net liabilities will be requested from the Department when they fall due, and is shown in the Statement of Changes in Taxpayers' Equity.

#### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and liabilities.

#### 1.2 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under Construction. This includes donated assets.



# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## STATEMENT OF ACCOUNTING POLICIES

### Recognition

Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the entity;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £1,000, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

### Valuation of Land and Buildings

The CCGANI did not own any Land and Buildings in the current 2022-23 financial year, or in the 2021-22 financial year.

Fair values are determined as follows:

- Land and non-specialised buildings – open market value for existing use;
- Specialised buildings – depreciated replacement cost; and
- Properties surplus to requirements – the lower of open market value less any material directly attributable selling costs, or book value at date of moving to non-current assets.

### Modern Equivalent Asset

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

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Assets Under Construction (AUC)

Assets classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred. They are carried at cost, less any impairment loss. Assets under construction are revalued and depreciation commences when they are brought into use.

#### Short Life Assets

Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

Where estimated life of fixtures and equipment exceed 5 years, suitable indices will be applied each year and depreciation will be based on indexed amount.

#### Revaluation Reserve

An increase arising on revaluation is taken to the revaluation reserve except when it reverses an impairment for the same asset previously recognised in expenditure, in which case it is credited to expenditure to the extent of the decrease previously charged there. A revaluation decrease is recognised as an impairment charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure.

### 1.3 Depreciation

No depreciation is provided on freehold land since land has unlimited or a very long-established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of "non-current assets held for sale" are also not depreciated.

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the CCGANI expects to obtain economic benefits or service potential from the asset. Estimated useful lives and residual values are reviewed each year end, with the effect of any changes recognised on a prospective basis. The following asset lives have been used.

Asset Type	Asset Life
Freehold Buildings	25 – 60 years
Leasehold property	Remaining period of lease
IT Assets	3 – 10 years
Intangible assets	3 – 10 years
Other Equipment	3 – 15 years

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the revaluation reserve to the extent that there is a balance on the reserve for the asset and, thereafter, to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the revaluation reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the revaluation reserve.

#### 1.4 Subsequent expenditure

Where subsequent expenditure enhances an asset beyond its original specification, the directly attributable cost is capitalised. Where subsequent expenditure which meets the definition of capital restores the asset to its original specification, the expenditure is capitalised and any existing carrying value of the item replaced is written-out and charged to operating expenses.

The overall useful life of the CCGANI's buildings takes account of the fact that different components of those buildings have different useful lives. This ensures that depreciation is charged on those assets at the same rate as if separate components had been identified and depreciated at different rates.

#### 1.5 Intangible assets

Intangible assets include any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible assets under construction. Software that is integral to the operating of hardware, for example an operating system is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible non-current asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Recognition

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

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

Intangible assets acquired separately are initially recognised at fair value.

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

#### 1.6 Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. In order to meet this definition IFRS 5 requires that the asset must be immediately available for sale in its current condition and that the sale is highly probable. A sale is regarded as highly probable where an active plan is in place to find a buyer for the asset and the sale is considered likely to be concluded within one year. Non-current assets held for sale are measured at the lower of their previous carrying amount and fair value, less any material directly attributable selling costs. Fair value is open market value, where one is available, including alternative uses.

Assets classified as held for sale are not depreciated.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount. The profit from sale of land which is a non-depreciating asset is recognised within income. The profit from sale of a depreciating asset is shown as a reduced expense. The loss from sale of land or from any depreciating assets is shown within operating expenses. On disposal, the balance for the asset on the revaluation reserve is transferred to the Statement of Comprehensive net Expenditure reserve.

Property, plant or equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1.7 Inventories

Inventories are valued at the lower of cost and net realisable value and are included exclusive of VAT. This is considered to be a reasonable approximation to fair value due to the high turnover of stocks.

#### 1.8 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed in line with organisational activity, under the requirements of IFRS 15 and as applicable to the public sector. Judgement is exercised in order to determine whether the 5 essential criteria within the scope of IFRS 15 are met in order to define income as a contract.

Income relates directly to the activities of the CCGANI and is recognised on an accrual basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Where the criteria to determine whether a contract is in existence is not met, income is classified as Other Operating Income within the Statement of Comprehensive Net Expenditure and is recognised when the right to receive payment is established.

Income is stated net of VAT.

#### 1.9 Grant in aid

Funding received from other entities, including the Department, are accounted for as grant in aid and are reflected through the Statement of Comprehensive Net Expenditure Reserve.

#### 1.10 Investments

The CCGANI does not have any investments.

#### 1.11 Research and Development expenditure

CCGANI had no research and development expenditure at 31 March 2023 or 31 March 2022.

#### 1.12 Cash and cash equivalents

Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1.13 Leases

Under IFRS 16 Leased Assets which the CCGANI has use/control over and which it does not necessarily legally own are to be recognised as a 'Right-Of-Use' (ROU) asset. There are only two exceptions:

- short term assets – with a life of up to one year; and
- low value assets – with a value equal to or below the Department's threshold limit which is currently £5,000.

##### **Short term leases**

Short term leases are defined as having a lease term of 12 months or less. Any lease with a purchase option cannot qualify as a short-term lease. The lessee must not exercise an option to extend the lease beyond 12 months. No liability should be recognised in respect of short-term leases, and neither should the underlying asset be capitalised.

Lease agreements which contain a purchase option cannot qualify as short-term. Examples of short-term leases are software leases, specialised equipment, hire cars and some property leases.

##### **Low value assets**

An asset is considered "low value" if its value, when new, is less than the capitalisation threshold. The application of the exemption is independent of considerations of materiality. The low value assessment is performed on the underlying asset, which is the value of that underlying asset when new. Examples of low value assets are, tablet and personal computers, small items of office furniture and telephones.

##### **Separating lease and service components**

Some contracts may contain both a lease element and a service element. DoH bodies can, at their own discretion, choose to combine lease and non-lease components of contracts, and account for the entire contract as a lease. If a contract contains both lease and service components IFRS 16 provides guidance on how to separate those components. If a lessee separates lease and service components, it should capitalise amounts related to the lease components and expense elements relating to the service elements. However, IFRS 16 also provides an option for lessees to combine lease and service components and account for them as a single lease. This option should help DoH bodies where it is time consuming or difficult to separate these components.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### **The CCGANI as lessee**

The ROU asset lease liability will initially be measured at the present value of the unavoidable future lease payments. The future lease payments should include any amounts for:

- Indexation;
- amounts payable for residual value;
- purchase price options;
- payment of penalties for terminating the lease;
- any initial direct costs; and
- costs relating to restoration of the asset at the end of the lease.

The lease liability is discounted using the rate implicit in the lease.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate on interest on the remaining balance of the liability. Finance charges are recognised in calculating the ALB's surplus/deficit.

The difference between the carrying amount and the lease liability on transition is recognised as an adjustment to taxpayer's equity. After transition the difference is recognised as income in accordance with IAS 20.

#### **Subsequent measurement**

After the commencement date (the date that the lessor makes the underlying asset available for use by the lessee) a lessee shall measure the liability by;

- Increasing the carrying amount to reflect interest;
- Reducing the carrying amount to reflect lease payments made; and
- Re-measuring the carrying amount to reflect any reassessments or lease modifications, or to reflect revised in substance fixed lease payments.

There is a need to reassess the lease liability in the future if there is:

- A change in lease term;
- change in assessment of purchase option;
- change in amounts expected to be payable under a residual value guarantee; or
- change in future payments resulting from change in index or rate.

Subsequent measurement of the ROU asset is measured in same way as other property, plant and equipment. Asset valuations should be measured at either 'fair value' or 'current value in existing use'.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

## STATEMENT OF ACCOUNTING POLICIES

### Depreciation

Assets under a finance lease or ROU lease are depreciated over the shorter of the lease term and its useful life, unless there is a reasonable certainty the lessee will obtain ownership of the asset by the end of the lease term in which case it should be depreciated over its useful life.

The depreciation policy is that for other depreciable assets that are owned by the entity.

Leased assets under construction must also be depreciated.

### The CCGANI as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the CCGANI's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the CCGANI's net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

The CCGANI will classify subleases as follows:

- If the head lease is short term (up to 1 year), the sublease is classified as an operating lease;
- otherwise, the sublease is classified with reference to the right-of-use asset arising from the head lease, rather than with reference to the underlying asset.

### 1.14 Private Finance Initiative (PFI) transactions

The CCGANI has had no PFI transactions during the year.

### 1.15 Financial instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

CCGANI has financial instruments in the form of trade receivables and payables and cash and cash equivalents.



# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Financial assets

Financial assets are recognised on the Statement of Financial Position when the CCGANI becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired, or the asset has been transferred.

Financial assets are initially recognised at fair value. IFRS 9 requires consideration of the expected credit loss model on financial assets. The measurement of the loss allowance depends upon CCGANI's assessment at the end of each reporting period as to whether the financial instrument's credit risk has increased significantly since initial recognition, based on reasonable and supportable information that is available, without undue cost or effort to obtain. The amount of expected credit loss recognised is measured on the basis of the probability weighted present value of anticipated cash shortfalls over the life of the instrument, where judged necessary.

Financial assets are classified into the following categories:

- financial assets at fair value through Statement of Comprehensive Net Expenditure;
- held to maturity investments;
- available for sale financial assets; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

#### Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when the CCGANI becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are derecognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

#### Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size, therefore the CCGANI is not exposed to the degree of financial risk faced by business entities.

There are limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing its activities. Therefore, the CCGANI is exposed to little credit, liquidity or market risk.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Currency risk

The CCGANI is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. There is therefore low exposure to currency rate fluctuations.

#### Interest rate risk

The CCGANI has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

#### Credit risk

Because the majority of the CCGANI's income comes from contracts with other public sector bodies, the CCGANI has low exposure to credit risk.

#### Liquidity risk

Since the CCGANI receives the majority of its funding through its principal Commissioner which is voted through the Assembly, there is low exposure to significant liquidity risks.

#### 1.16 Provisions

The CCGANI had no provisions in 2022-23 or 2021-22.

#### 1.17 Contingent liabilities/assets

The CCGANI had no contingent assets or liabilities at either 31 March 2023 or 31 March 2022.

#### 1.18 Employee benefits

##### Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2023. It is not anticipated that the level of untaken leave will vary significantly from year to year. However during the 2021/22 financial year the unused annual leave balances and therefore the cost of unused leave accounted for increased due to Covid-19 pressures resulting in staff being unable to take planned leave. To ensure staff didn't lose annual leave during the 2021/22 year, key workers were granted permission to carry over additional unused leave above the usual 5 days, to be taken within the next 2 financial years. The CCGANI staff have key worker status and thus were able to avail of this. Untaken flexi leave is estimated to be immaterial to the CCGANI and has not been included.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### Retirement benefit costs

Past and present employees are covered by the provisions of the HSC Superannuation Scheme.

The CCGANI participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the ALB and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The CCGANI is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis.

The costs of early retirements are met by the CCGANI and charged to the Statement of Comprehensive Net Expenditure at the time the CCGANI commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years.

The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2022-23 accounts. Financial assumptions are updated to reflect recent financial conditions. Demographic assumptions are updated to reflect an analysis of experience that is being carried out as part of the 2020 valuation. Whilst the 2016 valuation remains the most recently completed valuation, the 2020 valuation is sufficiently progressed to use for setting the demographics assumptions.

#### 1.19 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

#### 1.20 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the CCGANI has no beneficial interest in them. Details of third-party assets are given in Note 22 to the accounts.

#### 1.21 Government Grants

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

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### STATEMENT OF ACCOUNTING POLICIES

#### 1.22 Losses and Special Payments

Losses and special payments are items that the Assembly would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments.

They are divided into different categories, which govern the way that individual cases are handled.

Losses and special payments are charged to the relevant functional headings in expenditure on an accrual basis, including losses which would have been made good through insurance cover had DoH bodies not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accrual basis with the exception of provisions for future losses.

#### 1.23 Charitable Trust Account Consolidation

The CCGANI had no charitable trusts at either 31 March 2023 or 31 March 2022.

#### 1.24 Accounting Standards that have been issued but have not yet been adopted

The International Accounting Standards Board have issued the following new standards but which are either not yet effective or adopted. Under IAS 8 there is a requirement to disclose these standards together with an assessment of their initial impact on application.

##### IFRS 17 Insurance Contracts:

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023.

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

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT**

The core business and strategic direction of the Children's Court Guardian Agency for Northern Ireland is to act as a 'voice' for children who are subjects of public law and adoption proceedings before the courts in Northern Ireland.

The Agency Board acts as the Chief Operating Decision Maker and receives financial information on the Agency as a whole and makes decisions on this basis. Hence, it is appropriate that the Agency reports on a single operational segment basis.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 3 OPERATING EXPENSES

Operating Expenses are as follows:

	2023	2022
	£	£
Staff costs <sup>1</sup> :		
Wages and Salaries	2,823,840	2,836,107
Social security costs	333,251	315,656
Other pension costs	634,924	607,731
Supplies and services- General	15,340	14,752
Establishment	219,864	167,996
Premises	213,888	245,003
Miscellaneous expenditure	1,691	7,383
Interest Charges	483	-
Fees- Self Employed Guardians	287,651	376,455
Recharges from other HSC organisations	194,151	150,653
<b>Total Operating Expenses</b>	<b>4,725,083</b>	<b>4,721,736</b>
<b>Non-cash items</b>		
Depreciation	24,235	22,340
Amortisation	14,223	25,203
Loss on disposal of property, plant & equipment (including land)	-	-
Auditors remuneration	31,500	29,750
<b>Total Non-cash items</b>	<b>69,958</b>	<b>77,293</b>
<b>Total</b>	<b>4,795,041</b>	<b>4,799,029</b>

<sup>1</sup> Further detailed analysis of staff costs is located in the Staff Report on page 63 within the Accountability Report. During the year the CCGANI purchased no non-audit services from its external auditor (NIAO) (2021/22: £Nil).

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 4 INCOME

#### 4.1 Income from Activities

The CCGANI had no income from activities in 2022-23 and 2021-22.

#### 4.2 Other Income (Excluding interest)

	2023	2022
	£	£
Other income from non-patient services	(45,030)	5,780
Seconded staff	-	-
<b>TOTAL INCOME</b>	<b>(45,030)</b>	<b>5,780</b>

4.2 \*Note - The negative decrease in income of £45030 is the reversal of expected income from a secondment, which took place a number of years ago. The initial income entry proved to be overstated

#### 4.3 Deferred income

The CCGANI had no income released from conditional grants in 2022-23 and 2021-22.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 5.1 Property, plant & equipment - year ended 31 March 2023

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Cost or Valuation</b>									
At 1 April 2022	-	13,290	-	-	-	-	102,306	-	115,596
Opening Balance Adj	-	60,561	-	-	-	-	-	-	60,561
Additions	-	-	-	-	-	-	81,847	-	81,847
Indexation	-	1,102	-	-	-	-	-	-	1,102
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	1,716	-	1,716
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2023	-	<b>74,953</b>	-	-	-	-	<b>185,869</b>	-	<b>260,822</b>
<b>Depreciation</b>									
At 1 April 2022	-	12,591	-	-	-	-	93,235	-	105,826
Indexation	-	1,043	-	-	-	-	-	-	1,043
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	679	-	679
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	18,775	-	-	-	-	5,460	-	24,235
At 31 March 2023	-	<b>32,409</b>	-	-	-	-	<b>99,374</b>	-	<b>131,783</b>



## CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2023

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Carrying Amount</b> At 31 March 2023	-	42,544	-	-	-	-	86,495	-	129,039
At 31 March 2022	-	699	-	-	-	-	9,071	-	9,770

#### Asset financing

Owned	-	42,544	-	-	-	-	86,495	-	129,039
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2023	-	42,544	-	-	-	-	86,495	-	129,039

Any fall in value through negative indexation or revaluation is shown as impairment.

The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure Account in respect of assets held under finance leases and hire purchase contracts is £Nil (2022: £Nil).

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

	2023 £	2022 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 5.2 Property, plant & equipment - year ended 31 March 2022

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Cost or Valuation</b>									
At 1 April 2021	-	12,644	-	-	-	-	102,306	-	114,950
Indexation	-	646	-	-	-	-	-	-	646
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2022	-	<b>13,290</b>	-	-	-	-	<b>102,306</b>	-	<b>115,596</b>
<b>Depreciation</b>									
At 1 April 2021	-	11,446	-	-	-	-	71,435	-	82,881
Indexation	-	605	-	-	-	-	-	-	605
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	540	-	-	-	-	21,800	-	22,340
At 31 March 2022	-	<b>12,591</b>	-	-	-	-	<b>93,235</b>	-	<b>105,826</b>

## CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

#### NOTE 5.2 (continued) Property, plant & equipment- year ended 31 March 2022

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
<b>Carrying Amount</b> At 31 March 2022	-	699	-	-	-	-	9,071	-	9,770
At 31 March 2021	-	1,198	-	-	-	-	30,871	-	32,069

#### Asset financing

Owned	-	699	-	-	-	-	9,071	-	9,770
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2022	-	699	-	-	-	-	9,071	-	9,770

#### Asset financing

Owned	-	1,198	-	-	-	-	30,871	-	32,069
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2021	-	1,198	-	-	-	-	30,871	-	32,069

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 6.1 Intangible assets - year ended 31 March 2023

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Cost or Valuation</b>									
At 1 April 2022	-	149,593	-	-	-	-	-	-	149,593
Indexation	-	5,034	-	-	-	-	-	-	5,034
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2023	-	<b>154,627</b>	-	-	-	-	-	-	<b>154,627</b>

### Amortisation

At 1 April 2022	-	93,179	-	-	-	-	-	-	93,179
Indexation	-	3,492	-	-	-	-	-	-	3,492
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	14,223	-	-	-	-	-	-	14,223
At 31 March 2023	-	<b>110,894</b>	-	-	-	-	-	-	<b>110,894</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 6.1 (continued) Intangible assets - year ended 31 March 2023

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Carrying Amount</b>									
At 31 March 2023	-	43,733	-	-	-	-	-	-	43,733
At 31 March 2022	-	56,414	-	-	-	-	-	-	56,414
<b>Asset financing</b>									
Owned	-	43,733	-	-	-	-	-	-	43,733
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b>									
At 31 March 2023	-	43,733	-	-	-	-	-	-	43,733

Any fall in value through negative indexation or revaluation is shown as impairment.

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

	2023 £	2022 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 6.2 Intangible assets - year ended 31 March 2022

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Cost or Valuation</b>									
At 1 April 2021	-	151,760	-	-	-	-	-	-	151,760
Indexation	-	(2,167)	-	-	-	-	-	-	(2,167)
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2022	-	<b>149,593</b>	-	-	-	-	-	-	<b>149,593</b>

### Amortisation

At 1 April 2021	-	69,235	-	-	-	-	-	-	69,235
Indexation	-	(1,259)	-	-	-	-	-	-	(1,259)
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	25,203	-	-	-	-	-	-	25,203
At 31 March 2022	-	<b>93,179</b>	-	-	-	-	-	-	<b>93,179</b>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 6.2 (continued) Intangible assets - year ended 31 March 2022

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
<b>Carrying Amount</b> At 31 March 2022	-	56,414	-	-	-	-	-	-	56,414
At 1 April 2021	-	82,525	-	-	-	-	-	-	82,525

#### Asset financing

Owned	-	56,414	-	-	-	-	-	-	56,414
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 31 March 2022	-	56,414	-	-	-	-	-	-	56,414

#### Asset financing

Owned	-	82,525	-	-	-	-	-	-	82,525
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
<b>Carrying Amount</b> At 1 April 2021	-	82,525	-	-	-	-	-	-	82,525

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of CCGANI are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

The majority of financial instruments relate to contracts to buy non-financial items in line with the CCGANI's expected purchase and usage requirements and the CCGANI is therefore exposed to little credit, liquidity or market risk.

### NOTE 8 INVESTMENTS AND LOANS

The CCGANI had no investments or loans at either 31 March 2023 or 31 March 2022.

### NOTE 9 IMPAIRMENTS

The CCGANI had no impairments in 2022-23 or 2021-22.

### NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

The CCGANI did not hold any assets classified as held for sale in 2022-23 or 2021-22.

### NOTE 11 INVENTORIES

	2023	2022
	£	£
Office supplies	500	500
<b>Total</b>	<b>500</b>	<b>500</b>



# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 12 CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Balance at opening balance sheet date	26,743	28,354
Net change in cash and cash equivalents	(691)	(1,611)
<b>Balance at end balance sheet date</b>	<b>26,052</b>	<b>26,743</b>

#### The following balances at 31 March were held at

	2023	2022
	£	£
Commercial Banks and cash in hand	26,052	26,743
<b>Balance at 31<sup>st</sup> March</b>	<b>26,052</b>	<b>26,743</b>

### 12.1 Reconciliation of liabilities arising from financing activities

	Opening Balance Adjusted	Restated	Cash flows	Non-Cash Changes	2,023
	£	£	£	£	£
Lease Liabilities	60,561	60,561	(17,968)	-	42,593
<b>Total liabilities from financing activities</b>	<b>60,561</b>	<b>60,561</b>	<b>(17,968)</b>	<b>-</b>	<b>42,593</b>

The bank account is operated by Business Services Organisation (BSO) on behalf of the CCGANI. The account is in the legal name of the BSO.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

	2023 £	2022 £
<b>Amounts falling due within one year</b>		
Trade receivables	-	45,847
Deposits and advances	-	-
VAT receivable	20,099	5,430
Other receivables – not relating to fixed assets	7,973	4,925
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
<b>Trade and other receivables</b>	<u>28,072</u>	<u>56,202</u>
Prepayments	9,244	32,365
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
<b>Other current assets</b>	<u>9,244</u>	<u>32,365</u>
<b>Amounts falling due after more than one year</b>		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
<b>Trade and other receivables</b>	<u>-</u>	<u>-</u>
Prepayments and accrued income	-	-
<b>Other current assets falling due after more than one year</b>	<u>-</u>	<u>-</u>
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<u><u>28,072</u></u>	<u><u>56,202</u></u>
<b>TOTAL OTHER CURRENT ASSETS</b>	<u><u>9,244</u></u>	<u><u>32,365</u></u>
<b>TOTAL INTANGIBLE CURRENT ASSETS</b>	<u><u>-</u></u>	<u><u>-</u></u>
<b>TOTAL TRADE AND OTHER RECEIVABLES, INTANGIBLE CURRENT ASSETS AND OTHER CURRENT ASSETS</b>	<u><u>37,316</u></u>	<u><u>88,567</u></u>

The balances are net of a provision for bad debts of £Nil (2021/22: £Nil).

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

	2023 £	2022 £
<b>Amounts falling due within one year</b>		
Other taxation and social security	210,581	155,307
VAT payable	-	-
Bank overdraft	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	6,758	1,264
Payroll payables	553	600
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	-	175
Other payables	-	-
Accruals	342,395	352,750
Accruals– relating to property, plant and equipment	-	-
Accruals – relating to intangibles	-	-
Deferred Income	-	-
<b>Trade and other payables</b>	<u>560,287</u>	<u>510,096</u>
Current part of lease liabilities	18,139	-
Current part of long-term loans	-	-
Current part of imputed finance lease element of PFI and other service concession arrangements contracts	-	-
<b>Other current liabilities</b>	<u>18,139</u>	<u>-</u>
<b>Total payables falling due within one year</b>	<b>578,426</b>	<b>510,096</b>
<b>Amounts falling due after more than one year</b>		
Leases	24,454	-
Trade and other payables	-	-
Other Payables, Accruals and deferred income	-	-
Long term loans	-	-
<b>Total non-current other payables</b>	<u>24,454</u>	<u>-</u>
<b>TOTAL TRADE AND OTHER PAYABLES AND OTHER CURRENT LIABILITIES</b>	<u><u>602,880</u></u>	<u><u>510,096</u></u>

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

The CCGANI had no provisions for liabilities and charges at either 31 March 2023 or 31 March 2022.

### NOTE 16 CAPITAL COMMITMENTS

The CCGANI had no capital commitments at either 31 March 2023 or 31 March 2022.

### NOTE 17 COMMITMENTS UNDER LEASES

#### 17.1 Operating Leases

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

<b>17.1 Quantitative disclosures around right of use assets</b>	<b>Land and Buildings</b>	<b>Other</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	-	-	-
At 1 April 2022	-	-	-
Additions	60,561	-	60,561
Impairments	-	-	-
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
Remeasurement	-	-	-
<b>At 31 March 2023</b>	<b>60,561</b>	<b>-</b>	<b>60,561</b>
<b>Depreciation expense</b>			
At 1 April 2022	-	-	-
Recognition	-	-	-
Charged in year	18,168	-	18,168
Transfers	-	-	-
Reclassifications	-	-	-
Revaluations (cost)	-	-	-
Derecognition	-	-	-
<b>At 31 March 2023</b>	<b>18,168</b>	<b>-</b>	<b>18,168</b>
<b>Carrying amount at 31 March 2023</b>	<b>42,393</b>	<b>-</b>	<b>42,393</b>
Interest charged on IFRS 16 leases	483	-	483

**CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

**17.2 Quantitative disclosures around right of use assets**

<b>Maturity analysis</b>	<b>31 March 2023 £</b>	<b>31 March 2022 £</b>	<b>31 Mar</b>
<b>Buildings</b>			
Not later than one year	18,450	18,450	
Later than one year and not later than five years	24,600	43,050	
Later than five years	-	-	
	<u>43,050</u>	<u>61,500</u>	
Less interest element	<u>(457)</u>	<u>(939)</u>	
Present value of obligations	<u>42,593</u>	<u>60,561</u>	
<b>Other</b>			
Not later than one year	-	-	
Later than one year and not later than five years	-	-	
Later than five years	-	-	
	<u>-</u>	<u>-</u>	
Less interest element	<u>-</u>	<u>-</u>	
Present value of obligations	<u>-</u>	<u>-</u>	
<b>Total present value of obligations</b>	<b>42,593</b>	<b>60,561</b>	
<b>Current portion</b>	<b>18,139</b>	<b>17,968</b>	
<b>Non-current portion</b>	<b>24,454</b>	<b>42,593</b>	

## CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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

	31 March 2023	31 March 2022
	£	£
Variable lease payments not included in lease liabilities	-	-
Sub-leasing income	-	-
Expense related to short-term leases	-	-
Expense related to low-value asset leases (excluding short-term leases)	-	-

#### 17.4 Quantitative disclosures around cash outflow for leases

	31 March 2023	31 March 2022
	£	£
Total cash outflow for lease	18,450	-

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 18 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS**

##### **18.1 Off balance sheet PFI and other service concession arrangement schemes**

The CCGANI had no commitments under PFI and other concession arrangement contracts at 31 March 2023 or 31 March 2022.

##### **18.2 On balance sheet (SoFP) PFI Schemes**

The CCGANI has no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2023 or 31 March 2022.

#### **NOTE 19 OTHER FINANCIAL COMMITMENTS**

The CCGANI did not have any other financial commitments at 31 March 2023 or 31 March 2022.

#### **NOTE 20 CONTINGENT LIABILITIES**

The CCGANI did not have any quantifiable contingent liabilities at 31 March 2023 or 31 March 2022.

#### **NOTE 21 RELATED PARTY TRANSACTIONS**

The CCGANI is an arm's length body of the Department of Health, and as such the Department is a related party with which the CCGANI has had various material transactions during the year.

In addition, there were material transactions throughout the year with the Business Services Organisation who are a related party by virtue of being an arm's length body with the Department of Health.

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

#### **NOTE 22 THIRD PARTY ASSETS**

The CCGANI held no assets at either 31 March 2023 or 31 March 2022 belonging to third parties.

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### NOTE 22 Financial Performance Targets

#### 22.1 Revenue Resource Limit

The CCGANI is given a Revenue Resource Limit (RRL) and a Capital Resource Limit (CRL) and must contain spending within these limits.

The resource limits for a body may be a combination of agreed funding allocated by commissioners, the Department of Health, other Departmental bodies or other departments. Bodies are required to report on any variation from the limit as set which is a financial target to be achieved and not part of the accounting systems.

Following the implementation of review of Financial Process, the format of Financial Performance Targets has changed as the Department has introduced budget control limits for depreciation, impairments, and provisions, which an Arm's Length Body cannot exceed. In 2022/23 CCGANI has remained within the budget control limit it was issued. From 2022-23 onwards, the materiality threshold limit excludes non-cash RRL. CCGANI has also remained within the 2021/22 restated materiality threshold limit.



# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

The Revenue Resource Limit for CCGANI is calculated as follows:

	2022-23 £'000	2021-22 Restated £'000
<b>Revenue Resource Limit (RRL)</b>		
RRL Allocated From:		
DoH (SPPG)	-	-
DoH (Other)	4,775,019	4,728,876
PHA	-	-
Other	-	-
<b>Total</b>	<b>4,775,019</b>	<b>4,728,876</b>
<b>Less RRL Issued To:</b>		
Organisation (Specify)		
RRL Issued	-	-
<b>RRL to be Accounted For</b>	<b>4,775,019</b>	<b>4,728,876</b>
<b>Revenue Resource Limit Expenditure</b>		
Net Expenditure per SoCNE	(4,838,470)	(4,794,116)
<b>Adjustments</b>		
Capital Grants		
Research and Development under ESA10		
Depreciation/Amortisation	38,458	47,543
Impairments		
Notional Charges	31,500	29,750
Movements in Provisions		
PPE Stock Adjustment		
PFI and other service concession arrangements/IFRIC		
Profit/(loss) on disposal of fixed asset	(1,601)	867
Other (Specify)		
Net Expenditure Funded from RRL	(4,770,113)	(4,715,956)
Surplus/(Deficit) against RRL	4,906	12,920
Break Even cumulative position (opening)	95,716	82,796
Break Even cumulative position (closing)	100,622	95,716

# CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### Materiality Test:

The Trust is required to ensure that it breaks even on an annual basis by containing its net expenditure to within 0.25% of RRL limits

	2022-23	2021-22
	%	%
Break Even in year position as % of RRL	0.10%	0.27%
Break Even cumulative position as % of RRL	2.11%	2.02%

### 22.2 Capital Resource Limit

The Children's Court Guardian Agency for Northern Ireland is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2023	2022
	£	£
Gross Capital Expenditure	81,847	-
(Receipts from sales of fixed assets)	-	-
Net capital expenditure	81,847	-
Capital Resource Limit	81,847	-
Overspend/(Underspend) against CRL	-	-

## **CHILDREN'S COURT GUARDIAN AGENCY FOR NORTHERN IRELAND**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **NOTE 23 EVENTS AFTER THE REPORTING PERIOD**

There are no post balance sheet events having material effect on the accounts.

#### **DATE OF AUTHORISATION FOR ISSUE**

The Accounting Officer authorised these financial statements for issue on 25<sup>th</sup> August 2023.

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