



ANNUAL REPORT AND
ANNUAL ACCOUNTS
2019-20



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The Northern Ireland Guardian Ad Litem Agency Accounts
for the Year ended 31 March 2020

*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

22nd July 2020

The Northern Ireland Guardian Ad Litem Agency (NIGALA) was established as a Special Agency by virtue of powers contained in the Health and Personal Social Services (Special Agencies) (NI) Order 1990. The Northern Ireland Guardian Ad Litem (Establishment and Constitution) Order (NI) 1995 was introduced on 1st December 1995 making provision for the constitution of the Agency and appointment of the Agency Board.

Northern Ireland Guardian Ad Litem Agency - Board Members

Mrs Gemma Loughran (Chair)

Mr Peter Reynolds (Chief Executive)

Mrs Gillian McGaughey (Non-Executive Director)

Mr Fred Smyth (Non-Executive Director)

Mr Lee Wilson (Non-Executive Director)

Ms Veronica Callaghan (Non-Executive Director)

NIGALA Offices

Centre House
79 Chichester Street
BELFAST
BT1 4JE

Spencer House
14-22 Spencer Road
LONDONDERRY
BT47 6QA

Dobbin Centre
Dobbin Street Lane
ARMAGH
BT61 7QL

Tel: 0300 555 0102

Email: admin@nigala.hscni.net

Website: www.nigala.hscni.net



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Introduction by the Chair

I am pleased to present the Northern Ireland Guardian Ad Litem Agency's (NIGALA's) Annual Report and Accounts for the period 1 April 2019 to 31st March 2020. I am writing this Foreword as the incoming Chair of the NIGALA Board – a role which I see as a great privilege and opportunity.

The present crisis brings unparalleled uncertainty for the vulnerable families, children and young people of our own community and throughout the world and for those who serve them. In the words of Richard Pengelly, Permanent Secretary of the Department of Health;

'Our health and social care system has never been more needed, nor more under pressure than it is today. Right across our system, from top to bottom, people are shouldering this burden and doing all they can to prepare services for the full impact of COVID-19'¹.

The Board of NIGALA is acutely aware of the exceptional and selfless commitment of those who provide a front line service to families and children, including guardians, doctors, nurses, teachers, emergency responders, social care staff, social workers and volunteers. We are privileged to be engaged with the team at NIGALA whose role and challenge are to ensure that those children and young people in our society who are vulnerable are listened to and their needs are met.

On behalf of the Board members, the Executive Team and all the staff at NIGALA, I want to recognise the contribution of Mr Bernard Mitchell who, for the past eight years, has provided the skill and leadership to assist the Agency through some very difficult times. His tenure as Chair was characterised by his dedication to delivering the best outcomes for children and to keeping their interests at the heart of the work of NIGALA. All at the Agency wish Mr Mitchell the very best in his future endeavours.

¹ 26 March 2020

It gives me great pleasure to welcome Veronica Callaghan as the most recent Non-Executive Director appointed to the NIGALA Board. She brings with her a wealth of Social Work experience which will complement the knowledge and skills of the other Non-Executive Directors. Veronica has replaced Dr Karen Winter who stood down in 2019 and to whom deep gratitude is owed by the Agency for her hard work and commitment over the past five years.

While the composition of the NIGALA Board has changed and will change further in 2020-21 there will be no change to the Board's strategic direction which will continue to be inspired by the values of the HSC developed under the four headings of 'collaboration', 'compassion', 'excellence', 'openness and honesty'. Those values will underpin the approach of the Board and of the Agency in its engagement with the wider system of care and justice. I am confident of, and grateful for, the continuing dedication of the Non-Executive Directors, who play a vital role in leading the Agency. On behalf of the Board, I also wish to express my sincere appreciation of, and gratitude for, the exemplary dedication of each of our guardians, of every member of our corporate and administration staff and of each person on the senior management team. The Board owes much to the inspirational leadership and consummate professionalism of our Chief Executive, Mr Peter Reynolds, who has generously and selflessly agreed to defer his retirement to guide the Agency through the present crisis. I look forward to working with all the Board members who share my confidence that the invaluable work of the Executive Team and our guardians will enable the Agency to continue to promote the best interests of the children and young people whom we have the privilege of representing.

Prior to my appointment as chair of the Board of NIGALA, I was conscious, particularly as a Family Judge, of the pressures and challenges facing guardians and social workers as they worked to deliver the best outcomes for children. We are fortunate to have at the service of children in Northern Ireland a workforce which is skilled, resilient and compassionate, with a determination to provide only the best for the children and young people we represent.

Among the priorities for NIGALA is the creation of a firmer platform for the voices of children and young people to be heard. This was the theme of our Conference in February 2020 '*Are We Listening?*', in which young people eloquently expressed how often they feel unheard, ignored and isolated and warned us all 'don't assume'.

Sir James Munby, former President of the Family Division in England and Wales, described as “frustratingly slow” the progress towards addressing the “pressing need” to meet the aspirations of children and to fulfil their rights to be heard in proceedings concerning them. For NIGALA, the goal is a system stretching across organisational and professional boundaries at the heart of which are the children and young people whom we serve and whose views must be heard, listened to, respected and responded to.

A perennial challenge is the level of demand for services for children in need complemented by the imperative of avoiding unnecessary delay in providing those services. In England and Wales 67,431 new Family Court cases commenced in the period July to September 2019, up 1% on the same quarter for 2018; in Northern Ireland in the year 2019-20 there were 748 requests for the appointment of guardians compared with 747 in the previous year. The duration of care proceedings is a continuing case of concern both here and in England and Wales. Notwithstanding the target of 26 weeks’ duration in England and Wales the average time there was 33 weeks in July to September 2019, up three weeks from the same quarter in 2018 and only 42% of cases were disposed of within 26 weeks down nearly 10 percentage points compared with the same period for 2018². In Northern Ireland, there is shared concern among guardians, social workers, senior managers, legal professionals and the Judiciary that the average time we take to conclude public law cases is 12 months and almost one third of cases lasts over 400 days. In evaluating the efficiency of the care system it is important not to focus solely on the number of applications to court but also on the time taken to determine the future of the children who are the subject of those applications.

The work of the Shadow Family Justice Board should help address the imperative of collaborative cooperation among key stakeholders to achieve timely decision-making for the children and young people whose future requires the intervention of the Family Court. I take this opportunity to acknowledge in this context the significant initiatives of The Honourable Mr Justice O’Hara as the first chairman of the Shadow Family Justice Board and I look forward to NIGALA’s continuing involvement in the Board under its new chair, The Honourable Mrs Justice Keegan.

² Ministry of Justice - Family Court Statistics Quarterly, England and Wales, July to September 2019 (published 13/12/19)

Some recent initiatives, including the roll out of 'Signs of Safety' and the 'Family Drugs and Alcohol Courts' pilot, which are designed to assist families to make decisions about the future of their children without the need for court proceedings are of course, very welcome not only because they reduce the demand on the system but also because they reflect the important non-interventionist principle of the Children (NI) Order 1995.

The quality of the service we provide to children and young people, working more creatively and collaboratively both within and across other regions in order to influence the system for the better, is a key objective for the work which commenced in 2019 under the auspices of the 'Five Nations Gathering'. In this context we noted that the 'Care Crisis Review' in Scotland reflects the experience in this jurisdiction of the principles which should guide statutory intervention both prior to and, where relevant, during court proceedings. Its messages include:-

- Providing the right help at the right time, with earlier and consistent aid for the family at risk
- Focussing more on 'positives' than on 'negatives';
- Supporting and valuing the wider family;
- Removing the stigma and lack of trust between social workers, families and communities;
- Creating positive relationships;
- Developing long-term, flexible support plans influenced by children and young people;
- Providing better information to families and enabling them to achieve a greater involvement in decision-making; and
- Seeking and representing the views of children and young people.

I return to the latter theme and express my conviction of the importance of the role of NIGALA acting as a platform for the participation of children and young people in decisions about their future. The powerful messages they express, reflecting their own personal and sometimes traumatic journeys, must be heard and can and should be a force for change in their own lives and in our society. NIGALA was very pleased by the comments of Sir John

Gillen at our February Conference about the 'current thinking' of the Judiciary who recognise the following advantages of meeting the child in court:-

- Seeing the child as a real person;
- Enabling the child to give meaningful evidence;
- Hearing from the child directly is better than second or third-hand accounts;
- The child has a clear idea of what is right for him/her;
- The child feels respected and valued;
- The child has a valuable memory for later life;
- The child is helped to understand the decision; and
- The parents are reassured.

While there can never be complacency about how we respond to families under pressure, our society can be justifiably grateful for the high quality of care provided by social workers and guardians and can be assured that NIGALA will continue to work hard with other key stakeholders to influence and shape the future of service delivery. In that task we promise to listen to what our staff and service users tell us in order to develop practice designed to achieve in as timely a way as possible the best for the children and young people we serve. Whatever new challenges and opportunities the coming year will bring our priority will be to keep children and young people at the heart of our work.

At a time when front line services and capacity are stretched significantly with new pressures building on existing ones, I wish to acknowledge publicly our gratitude for the invaluable support we continue to receive from the Department of Health.

I am pleased to commend this Annual Report.



Gemma Loughran

Chair

2nd July 2020

SECTION 1 - Performance Report

The Performance Report provides information on the Northern Ireland Guardian Ad Litem Agency (NIGALA), its main objectives and strategies and the principal risks that it faces.

The Performance Report of the NIGALA is presented in two sections:

1. A Performance Overview, setting out the purpose of the NIGALA and the Chief Executive's perspective on its performance against its objectives and the risks to the achievement of those objectives; and
2. A Performance Analysis, providing a balanced and comprehensive analysis of the organisation's performance during the year.

PERFORMANCE OVERVIEW

Our Purpose

The NIGALA is a Special Agency of the Department of Health (DoH) and has been set up under the Children (Northern Ireland) Order 1995.

The function of the Northern Ireland Guardian Ad Litem Agency (the 'Agency') is to safeguard and promote the interests of children by providing independent social work advice in public law and adoption court proceedings and to provide effective representation of children's views and interests. Once a child or young person is subject to court proceedings the guardian must work to assist the court in making a fully informed decision about their future lives.

At the time of preparing this Annual Report, nationally and globally, our health and social care system has never experienced such pressure, due to the COVID-19 pandemic, declared as such by the World Health Organisation on 12 March 2020.

Effective Governance and accountability arrangements are central to good management, but for the first time in many decades, unusual but necessary emergency arrangements have been put in place to allow the Departments and Arms-Length Bodies (ALBs) to concentrate resources in tackling the COVID-19 pandemic which is having such a devastating impact on individuals, families and family life globally. Maintaining critical services to tackle the risks to the most vulnerable of our population is by necessity our shared objective.

The children and young people represented by guardians are some of the most vulnerable in our society. At a time when many more are at risk than ever before of potential and actual '*significant harm*' as a consequence of the COVID-19 pandemic our collective responsibility and duty is to support families and specifically safeguard and protect children.

In order to meet our statutory obligations we must endeavour to ensure that the needs of our children and young people remain the focus of the courts, with outcomes the best that can be achieved while striving to balance 'needs' with 'wishes and feelings' which are not always by necessity, compatible.

The Agency's strategic focus is on the children we represent and increasingly supported through improved partnership and collaborative working arrangements with other parts of the social care and justice system both locally and regionally.

As part of the Health and Social Care Framework for Northern Ireland the NIGALA seeks to support the Department of Health's (DoH) overall duty to promote an integrated system of health and social care designed to improve the health and social wellbeing of the people of Northern Ireland.

The NIGALA'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 NIGALA'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 ALBs, on issues of governance and assurance, the NIGALA is directly accountable to the Department of Health.

Chief Executive's Statement

We write this Annual Report at a time of great challenge for all children's services dealing with unprecedented circumstances as a result of COVID-19. Moving into a new year there is already unease in that Governments are predicting a rise in child protection concerns as a result of vulnerable children being less visible than ever before with families normally supported by the community and state struggling to manage the impact of the pandemic. We are increasingly hearing about the increase in reported incidents of domestic abuse with some tragic consequences. The overall pressures associated with school and community based services being closed down, family isolation and confinement alongside physical and psychological health impacts may have long lasting consequences.

In response to the rise in the number of public law proceedings over many years which has plateaued in the last twelve months NIGALA has always strived to deliver a service of the highest quality while working consistently to utilise the resources at our disposal in the most efficient and effective manner. This year more than previously, the Agency has built on the core principles of the HSC values, through '*collaboration*', '*partnership*' and '*relationship based practice*'.

The use of '*demand*' as one measure by which to understand outcomes for children coupled with the '*time taken*' to administer and deliver decisions makes for a more meaningful and child focused conversation.

What we do know is that the number of court applications remains consistently high and while there are significant variations regionally, which are not always fully understood, this leaves trying to identify solutions both a challenge and unenviable task.

Regionally however, variations in court applications are a feature of the wider UK and recognised as '*undoubtedly multifactorial*³. The '*Care Crisis Review*' (June 2018) as a direct response, provided some insight into how we might best address such challenges. This review brought together a '*coalition of the willing*' from across the child welfare and family justice sector in England and Wales. The task was to identify solutions at practice, organisational and system level to tackle the crisis and, before that, to identify and agree

³ The Honourable Mr Justice Keehan – Public Law Working Group (June 2019);

what is known about the factors contributing to the rise in proceedings and the increase in the number of children in care. It concluded;

'This complex picture means that there is no single solution. The Review did, however, find plenty of common agreement about the way forward. There was consensus that relationship building has been and is at the heart of good practice. The challenge for all of us is how to create the conditions within children's social care and family justice that allow good relationships to flourish everywhere, within and between agencies, within families, and between families and practitioners..... It is the suggestion or inference from the research and statistics that differences in culture and approach by the courts and local authorities are significant drivers in the variation in orders and outcomes for children. That leads us to conclude that steps should be taken to achieve a greater uniformity of approach and a stricter adherence to best practice'.⁴

In the period since 2017 much work has been done in Northern Ireland by Departments⁵ the Judiciary⁶ and wider interested stakeholders in social care under the auspices of the shadow Family Justice Board to better understand and remedy 'delay' in public law proceedings. Building on a collaborative, 'co-production' and 'co-delivery' platform I am proud to say that NIGALA has provided the necessary leadership to influence and seek solutions to how we improve our service to children and young people.

In 2020 the Agency hosted a Conference and asked the question 'Are We Listening?' at which some very hard hitting and inspiring testimonies from our children, young people and key speakers were heard. Speaking as a Social Worker, I found such testimonies personally and professionally uncomfortable but at the same time I felt humbled and inspired to do more to improve the system for delivering services to our children and young people.

Both now and in a post COVID-19 society, we should be striving to achieve for children, young people, parents and families an approach which reflects leadership that is collective

⁴ Care Crisis Review – Options for Change (June 2018)

⁵ Care Proceedings Pilot (2017)

⁶ Lord Justice Gillen Review of Civil and Family Justice (2017)

and positive. Used in the context of the current crisis, words from our Chief Social Worker, Sean Holland, will be equally pertinent to a time in the future when we must reflect critically and collectively;

'This is not the time for division or rivalry, professional or organisational self-interest. This is the time for everyone to pull together and support each other for the common good'⁷.

What we should recognise is that the language and the words used by children are 'powerful', 'uncompromising' and at times 'shocking' to us as adults; the simple truth is the words children use reflect how they feel and very often are a mixture of 'emotion' and 'confusion'. The 'common good' is how we jointly listen and respond to our children and young people in a timely manner.

If we need any reminding about the importance of listening to what children have to say in this new decade, then I direct you to our recently appointed Minister for Health, Robin Swann, MLA;

'It is vital that we improve our understanding of the experience of children and young people in Court settings by actively listening to their views'⁸.

Despite working more collectively, the number of public law cases in court lasting over 400 days has doubled in the past two years. Conversations to remedy and mitigate the impact of delay for children and young people is ongoing with social care and legal colleagues and I am pleased to report that NIGALA is actively influencing such conversations, through data sharing and practice experience.

Core to our work with children and young people is the delivery of a consistent service founded on quality by skilled professionals who can implement change and improve outcomes for service users. In the past twelve months the hallmark of the work completed by the Agency has been to reach out to others to try and influence change.

⁷ Message from Sean Holland, Chief Social Work Officer (3/4/2020).

⁸ Written for the NIGALA Conference (2020).

We aspire to be an organisation which builds on our successes and this year again we can report some notable developments and achievements;

- Promoting working, learning and collaboration across UK and ROI regions by hosting a *'Five Nations'* Gathering;
- NIGALA Conference (2020);
- Promoting positive working staff relationships and support.

What others have to say about our actions to influence and create new conditions for a meaningful dialogue is the true measure of the building blocks for change;

- **The Five Nations (October 2019).**

- *'Found the day excellent, it was good to meet everyone. Thanks. Reassured by people sharing so openly and relieved that others have same issues. Not moaning'*
- *'Common threads, valued, solutions focused'.*
- *'Similar challenges'.*
- *'Thanks for organising, so many things can be included. Thoughtful'.*

- **NIGALA Conference (February 2020)**

- *'Just wanted to say that the day was genuinely inspirational (and challenging!). Thanks to all involved.'*
- *'Children need more emotional support through the process. Probably from GAL. Children aren't seen frequently enough and have important info to contribute. This has implications for the child. "Children are moral actions in their own rights". Baroness Hale'.*
- *'Whilst the speakers have been very good and information very informative, I was disappointed that there weren't more positive stories about social services'.*

- **Culture and Climate Staff Survey (December 2019)** - NIGALA had the top score in HSC on the following;
 - 'Staff recommendation of the organisation as a place to work'
 - 'Percentage of staff agreeing that their role makes a difference to patients/service users (92%)'
 - 'Recognition and value of staff by managers and the organisation'
 - 'Percentage of staff reporting good communication between senior management and staff (68%)'

Most, if not all of the issues identified in relation to children and young people concern the 'systems' and 'processes' linked to services rather than the 'individuals' who work to deliver those services. Research⁹ published in 2018 about the plight of looked After Children in the UK described them as a 'Silent Crisis' and when posing the question 'What more can be done about the existing system?' it commented;

'The challenges facing those entering the care system are often complex and multi-faceted. It is also clear that the vast majority of people working within and involved in the care system for children have one task in mind; improving the lives of people that they are caring for. This means both that this is not a problem of motivation or intent'.

Increasingly and critically 'system-wide' issues are being recognised independently¹⁰. This should not however be seen as a reflection on the dedication and professionalism of individual social work practitioners, guardians, legal practitioners and Judges who work in the interests of children and families under what can be emotionally demanding and challenging circumstances. In the context of the children and young people we work with if decisions are to be taken in an appropriate timescale, there must be sufficient capacity in

⁹ Social Market Foundation (August 2018);

¹⁰ 'Review of Civil and Family Justice in NI' (2017) and NIAO 'Speeding up justice: avoidable delay in the criminal justice system (March 2018);

the system across social care and justice to ensure stability and confidence, otherwise we are at risk of increasingly relying on the good will of practitioners¹¹.

Safeguarding children's interests in an ever increasing hostile¹² and complex world, we recognise we are not alone in this endeavour and in order to strive towards ongoing improvement, the Agency has continued to work collaboratively with HSC Trusts and Regional Health and Social Care Board, the Law Society of Northern Ireland, the Bar of Northern Ireland and the Judicial Studies Board to enhance a network of organisational partnerships. I am delighted that such an approach is also being adopted to create a '*Northern Ireland Social Work Leadership Network*' which crosses social work, social care, education and justice to name a few.

I am delighted to report the Agency continues to place itself at the forefront of partnership discussions which creates the climate for new conversations to improve outcomes for children. The Agency has actively supported and participated in a process of continuous improvement through the '*Quality Improvement*' regional programme for 2019-20 and the HSC '*Collective Leadership*' programme (2020). In 2019-20 a significant amount of work has been completed concentrating on providing a high quality and consistent service to children by a skilled and stable workforce, which is to be further developed in 2020-21. To support this quality improvement agenda, I was delighted to have been able to launch the pilot of a new Guardian Practitioner post to develop and enhance staff support, learning and improvement.

Continuous improvement to provide a quality service remains our over-riding objective and moving into this new decade I hope we can build on our strengths in the interests of the children and young people we serve and make '*change*' something which is truly transformational by continuing to put people and children at the centre of everything we do.

In this new decade, I am delighted to welcome and look forward to working with our newly appointed Chair, Gemma Loughran, a former County Court Judge with many years' experience of working in children's cases and very familiar with the challenges which face

¹¹ Public Law Working Group (Interim Report) June 2019;

¹² Figures from the Crime Survey for England & Wales show police recorded 599,549 domestic abuse- related crimes in the year ending March 2018; an increase of 23% from the previous year.

the systems of Social Care and Justice. I also extend my warmest welcome to Veronica Callaghan, a new Board appointee, who has many years' experience as a social worker and senior social work manager.

Finally, to all staff in the Agency, Board members, guardians, the administration and corporate team and management team for all their hard work and dedication to the service my heartfelt thanks.

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. As the Accounting Officer for the NIGALA, I feel immensely proud and privileged to lead an organisation of staff who, through their commitment and professionalism, have responded so positively to the pressures of the past year.

Our Buildings

NIGALA holds three office accommodation leases sited strategically in Belfast, Derry/Londonderry and Armagh. In 2016-17 NIGALA completed the rent review process for Armagh and Derry/Londonderry and renewal leases were agreed for each office. The renewal lease which has been agreed for the Armagh and Derry/Londonderry office extends until July 2020. The lease for the office in Belfast has been renewed and extended to August 2022 as part of the Belfast Optimisation project, which will see staff move to James House in the Gasworks site alongside 15 other public sector bodies.

Risk Management

The NIGALA 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 on a six-monthly basis.

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.

Diminishing resources is a challenge facing all public-sector organisations and I would wish to acknowledge the support we have received from the Department of Health and Sponsor Branch. Internally the NIGALA has grown in its efficiency by finding new ways to do its work, particularly in moving to a paper-lite environment.

A key corporate risk to the operation of the Agency was a legal challenge to the status of “Self Employed Guardians Ad Litem”. A Tribunal was held in August 2019 and found in the Agency’s favour on all points.

Covid-19

NIGALA invoked its Business Continuity Plan for Covid-19 on the 13th March 2020. NIGALA has worked with the Courts and also Health Trusts in providing a much refined service, with the use of telephone and video conferencing to the fore. Much court work though has been curtailed since that date. NIGALA did not incur any additional costs in 2019-20 as a result of Covid-19 nor, fortunately, see staff absence due to the virus impact on its work.

EU Exit

NIGALA has actively worked with the Department on any potential impact of future outcomes from the UK-EU negotiations on the services it provides. In 2019-20 there was no such impact on its operations, supply chain nor its finances, with no additional expenditure incurred.

Complaints about the Northern Ireland Guardian Ad Litem Agency

The NIGALA received three complaints about its services in the course of the year. Complaints are a valuable way to learn how to improve services. The NIGALA takes all feedback very seriously and is constantly reviewing the service it offers to improve the experience of children and young people and those it works with.

Finance Summary

The NIGALA receives its main funding from the DoH in the form of a Revenue Resource Limit. The monies fund the work of the NIGALA Business Plan. The Financial Statements for the year-end 31st March 2020 can be found on pages 81 - 116. The NIGALA 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.

Net Expenditure	£4,644,204
Revenue Resource Limit	£4,651,254
Surplus against Revenue Resource Limit	£7,050

The Board of the NIGALA received regular updates on expenditure and year end forecasting to ensure the organisation met its statutory breakeven requirements in 2019-20.

Going Concern

The NIGALA 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 NIGALA 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 NIGALA 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 NIGALA 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) 01/20.



Peter Reynolds
Chief Executive
2nd July 2020

PERFORMANCE ANALYSIS

Key Performance Indicators

The Agency has an annual business plan approved by the Department of Health and ratified by the Board. 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. 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.

The Board reviews performance at each of its meetings against the KPIs. Performance against the Indicators as at the 31st March 2020 is outlined below under a colour coded rating:

- Green:** KPI achieved.
- Orange:** KPI substantially achieved.
- Red:** KPI substantially not achieved.

Strategic Themes	Current KPIs	Notes
Children at the Centre of NIGALA decision making.	KPI 1: Allocation of Cases For priority cases a Guardian will be allocated within 8 working days following a court request. This includes Secure Accommodation and Emergency Protection Cases.	Secure Accommodation: 100% (38 cases) Emergency Protection: 100% (3 cases)
	KPI 2: Allocation of Care Proceedings Cases* 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>	71.% Overall for year (746 cases in total allocated)

Strategic Themes	Current KPIs	Notes
Delivery of a quality service to agreed standards.	KPI 3: Children and Young People's satisfaction 80% of children and young people who provide feedback to NIGALA will rate the service overall as good or better.	Satisfaction rating for the year is: 94% of children rate the service as good or better. (116 responses out of 376 requests – 30%)
Valuing staff and promoting learning.	KPI 4: Supervision All Guardians will complete the annual cycle of supervision session.	Complete
Efficient use of Resources.	KPI 5: Financial Breakeven NIGALA remains within a financial breakeven surplus target of £20,000	Complete
	KPI 6 : Attendance Improve or maintain sick absence rates from 2018/19 levels (95.96%)	Attendance rate for 2019-20 is 95.17%

For Emergency Protection Cases the Agency allocated a Guardian within 48 hours. There was no Secure Accommodation case appointed outside the target timeframe

In Care Cases 71% were appointed a Guardian within the target time. This decrease is mainly due to a spike in Guardian absence in quarters 3 and 4 with absence running at 7.9%, almost all of which was long term absence.

Public Sector Payments Policy

The NIGALA 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 NIGALA pay their non HSC trade creditors in accordance with applicable terms and appropriate Government Accounting guidance. The NIGALA's measure of compliance is:

	2020	2019	2020	2019
	Number	Value	Number	Value
		£		£
Total bills paid	868	1,937,245	813	1,820,922
Total bills paid within 30 day target	849	1,895,691	793	1,800,547
% of bills paid within 30 day target	98%	98%	98%	99%
Total bills paid within 10 day target	736	1,719,064	723	1,599,609
% of bills paid within 10 day target	85%	89%	89%	88%

The Late Payment of Commercial Debts Regulations 2002

	£
Amount of compensation paid for payment(s) being late	-
Amount of interest paid for payment(s) being late	-
Total	-

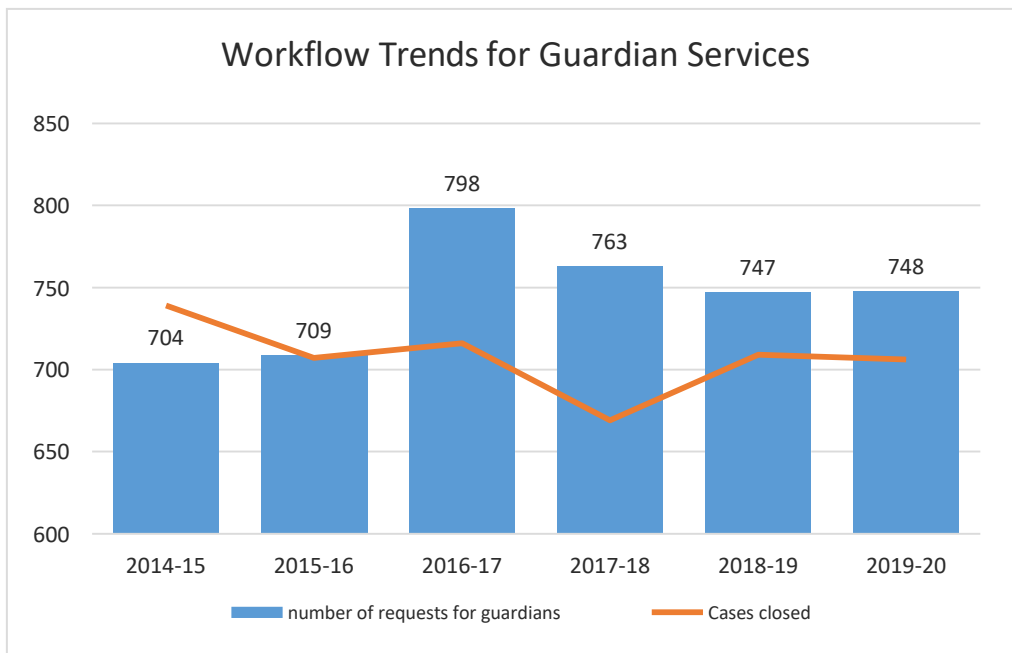
SAFEGUARDING AND PROMOTING THE INTERESTS OF CHILDREN

Representing Children

The core purpose of the Agency's work is to represent the interests of the children and young people in Court and to report to the Court the wishes and feelings of the child regarding their circumstances and preferred outcome to the court proceeding. This is done through the appointment of a Guardian Ad Litem by the Court, subsequently allocated to a child or young person by NIGALA.

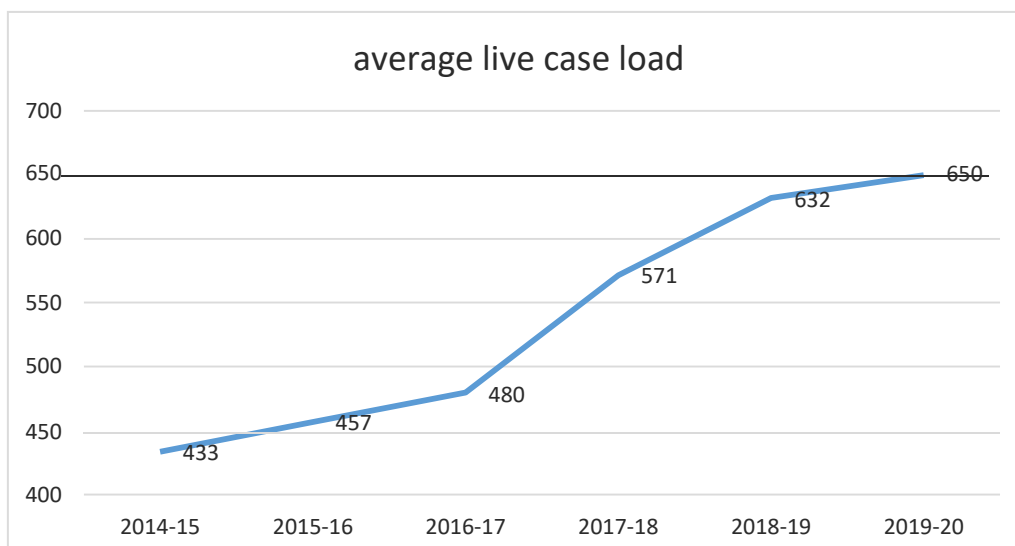
The Agency received 748 Requests for Guardians in 2019-20, involving 1073 children. This matches the requests received in the previous year (747 requests). However the number of cases closed in year was 706, giving a net increase in the ongoing caseload. This trend has established itself over the past few years. This can be seen in *Chart 1*, which shows the comparison between more new appointment requests and fewer cases closed in each of the past five years.

Chart 1



The gap between new requests and cases closed has resulted in a growth in the number of cases, or caseload, being managed at any one time by the Agency. This can be seen in *Chart 2* overleaf.

Chart 2



Over the past five years the average number of cases managed by Guardians on any one month has increased from 433 cases to 650 cases, a 50% increase.

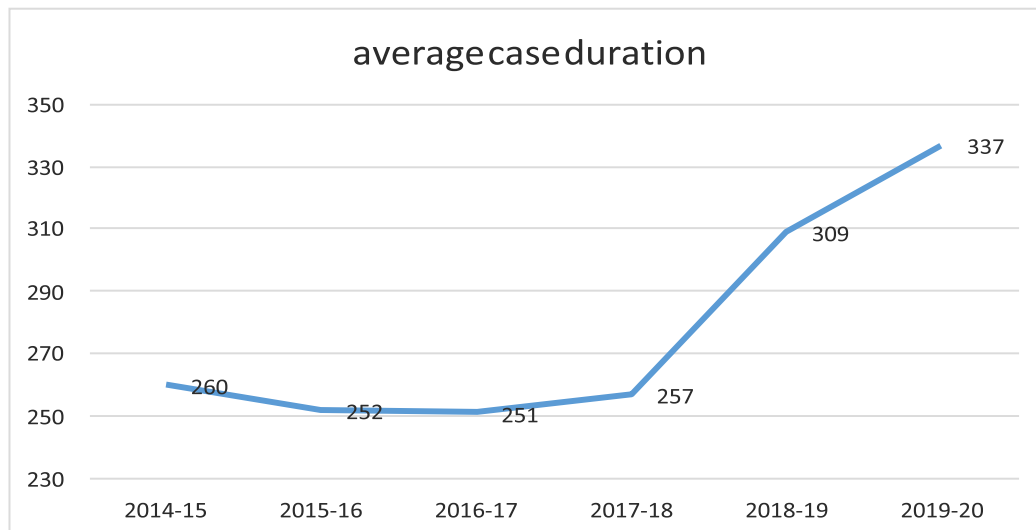
The final quarter of the year was particularly challenging. Covid-19 impacted on the processing of cases in the final month of the year with case closures slowing due to the system finding much of its work and activity suspended. The year ended in 706 live cases as at the 31st March 2020 and an additional 43 cases in the allocation process, giving a total of 749 cases under NIGALA's management. Whilst the Agency continues to manage these cases in the interests of children and young people there is little prospect of progressing any to closure, due to working restrictions put in place due to Covid-19.

A major factor in this increasing live case load is the average time a case will now last.

Duration of proceedings

The average duration of a case with the Agency is 337 days compared to 257 days for the year 2017-18. The Agency has found that an increasing number of its live case load is taking over 400 days to complete. As at the 31st March 2020 NIGALA had 709 cases allocated with 215 cases (30% of live cases) running at over 400 days. This compares to 153 such cases in July 2017. The trend for an increase in the time taken to close a case is shown in *Chart 3* overleaf.

Chart 3



NIGALA is unique in being able to provide crosscutting data on the children it represents in the court process. NIGALA has shared data on case duration with Health and Social Care Trusts and the Shadow Family Justice Board on the delays which children and young people are experiencing. As a result of this lobbying the Shadow Family Justice Board has set up a “Delay Committee” to look into the reason cases are delayed and to explore how the process can be changed to give more timely outcomes for children and young people. In addition the NIGALA Assistant Directors have implemented regular meetings with their counterparts in the Trusts to share information on cases which are running over 400 days and also how these cases can be progressed.

Nature of requests

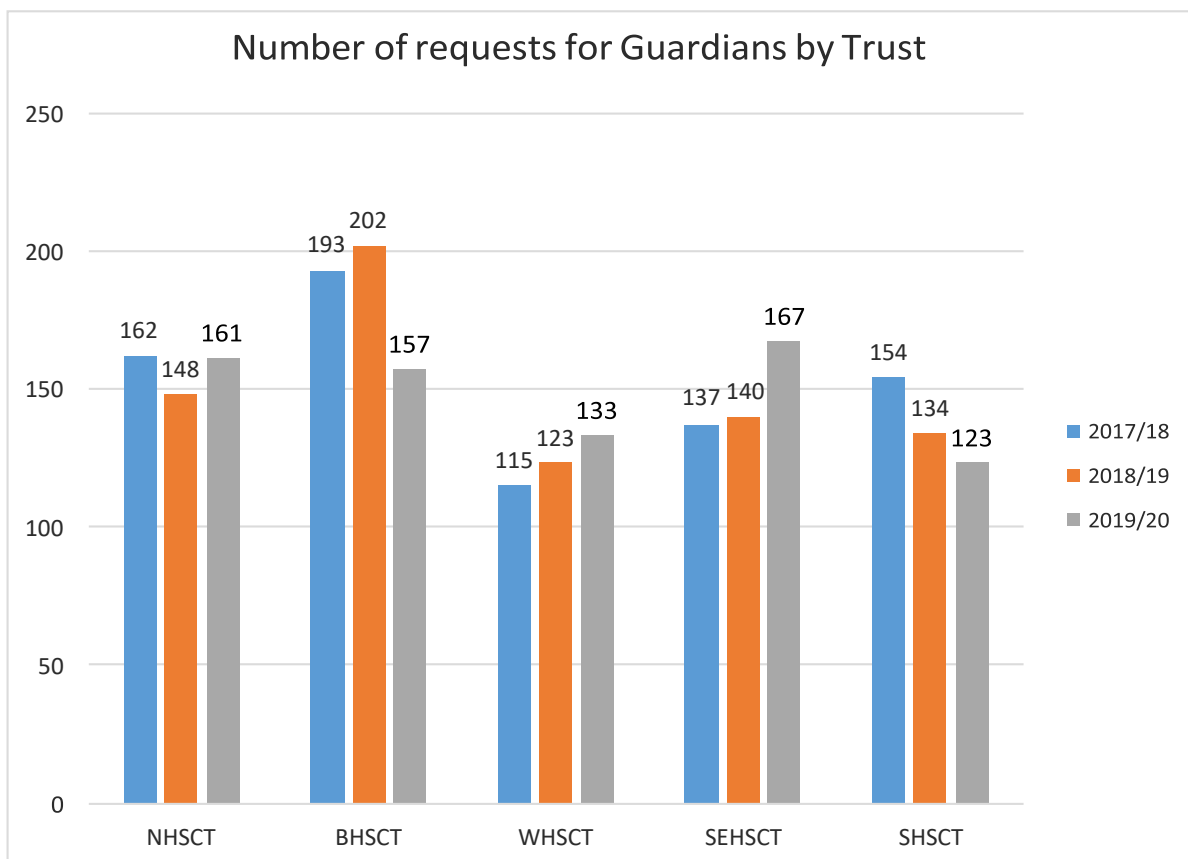
The reasons for the appointment of a Guardian to represent the interests of a child can be varied and complex. For 2019-20 closed cases included NIGALA representing children’s interests in:

- Adoption cases, where 148 children were successfully adopted;
- Secure Accommodation cases, with 41 instances where the child was placed in Secure Accommodation;
- Care Applications. The largest number of requests for Guardian input is within Care Applications and this year NIGALA was involved in 313 such cases which were brought to a close. Closure of such cases has decreased from 372 cases in 2014-15, a reduction of 59 cases.

Regional picture

Health and Social Care services for children in Northern Ireland are provided by five Health and Social Care Trusts. The figures for the past three years have been relatively static in overall volume. Based on this, the higher level of demand over the past three years is forecast to continue. *Chart 4* shows the number of requests received over the past 3 years by Trust.

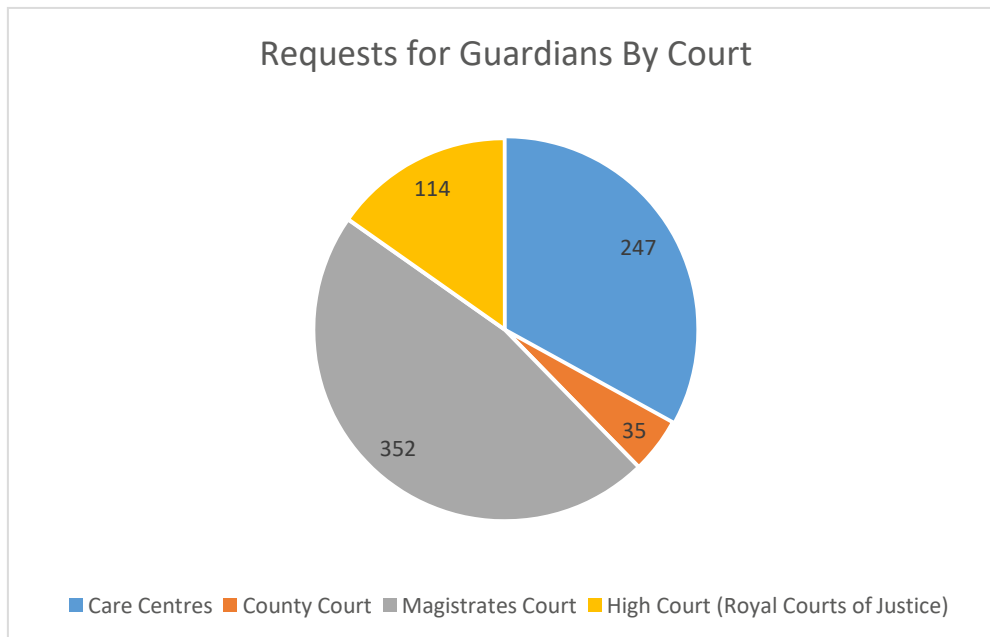
Chart 4



In recording cases NIGALA has four levels of court listed. These are:

- Family Care Centres
- County Courts
- Magistrates Courts
- Royal Courts of Justice (High Court)

Of the cases recorded for 2019-20, 352 cases were in the Magistrates Court accounting for 47% of all cases. The following chart shows a breakdown of requests by court level.



Personal and Public Involvement

Listening to the voices of children and young people is a core element of the Agency’s mission and efforts are made to actively seek to hear what they say.

Children’s Feedback

As part of the process to improve service delivery to children and young people, NIGALA provides feedback opportunities to children and young people (aged 7 years and over) at the end of their court proceedings.

During 2019-20, a total of 116 children and young people (out of 376 invitations) took the opportunity to share their views and their experience of our service. After engaging with young people NIGALA introduced a more user-friendly method of feedback with the invitation to rate their experience across 5 categories, as shown below.



Of the young people and children who responded 94% (110 out of 116 responses) thought our service was excellent or good. Two children or young persons were not happy with the service.

In addition to rating our service we also asked three questions. These can be seen below along with some of the comments from the children and young people in their own words.

What was most helpful about having a Guardian?

- *She helped me to understand everything;*
- *She listened and was interactive with us while asking for our opinions and views;*
- *Them giving you a chance to speak in court;*
- *Getting me to the judge*
- *Making sure my voice was heard and had someone to talk to*
- *They listen to you when you have to say something; and*
- *She told me things that were happening in court about my family.*

The word cloud below reflects the words most used by children and young people in their responses. The more frequently a word is used the larger it appears in the cloud.



Would you like the Guardian to have done anything differently?

Most answers on this question did not offer any suggestions but the following comments were noted;

- *Sometimes I think he listened to the court more than me; and*
- *If my Guardian was with me at an earlier stage, then I would of felt more supported and would of understood things earlier.*

What matters to you during the time you had a Guardian?

- *What mattered to me during the time I had a guardian was that I was hoping the judge had a good outcome although she was a lovely woman;*
- *She told me what was going on and helped me understand and made everything easier for me;*
- *Paid attention to my point of view;*
- *That she told the judge about us;*
- *That she listened to what I had to say and encouraged me to go to court when I didn't want to go;*
- *She seemed interested with me most of all;*
- *I could ask her to take stuff up in court because I could get my word to the Judge;*
- *That I knew that I was going to be looked after and be safe; and*
- *That I actually had a voice in court.*

Young People's Forum

During 2017-18 NIGALA setting up a Young People's Forum to better integrate children's feedback into how we improve our service.

The Forum met 4 times in 2019-20 and in a spirit of co-production was instrumental in shaping the NIGALA 2020 Conference. In this they set the theme for the conference, identified guest speakers and subjects for discussion and also presented to the conference attendees on the day. Over 300 people attended the conference, including judges, solicitors, policy makers, social workers and guardians. Many of the messages were

challenging to all of us working for the betterment of children and young people through in care but reflected the lived experience of children and young people. The success of the conference was very much the Forum's success.

Feedback from the Judiciary and Solicitors

The Judiciary and solicitors are key stakeholders for NIGALA and we seek feedback on annual basis on their engagement with Guardians. Unfortunately we did not receive any feedback from the judiciary in 2019-20.

The Agency also seeks feedback from solicitors on a case to case basis as well as on the service as a whole. In the annual evaluation we received feedback from 31 solicitors out of a total of 93 requests. The overwhelming response was positive on the contribution of Guardians to a case with 94% rating the service as excellent and 6% as good.

All those who provided feedback felt Guardians promoted the best interests of the child and also reflected their wishes and feelings. Some of the comments made included:

- *Even in the most complex cases GALS provide clear instructions.*
- *Any of the Guardians I have worked with are diligent in ensuring adherence to COAC guide to case management and the rights of the child to participate in proceedings.*
- *GALs are all very child focused and take their independence from the Trust very seriously*
- *Wishes and feelings are reflected dependent upon age of the individual child*
- *The GALs continue to provide a service crucial to maintaining the best interests of children in difficult situations*

HOW WE WORK

Quality

NIGALA, in line with all Arm's-Length Bodies, provides the Department of Health (DoH) with an annual Quality Report which is lodged each September and published on the NIGALA website on World Quality Day. In 2019 the DoH responded to the Report saying "the report is comprehensive and well-structured under the five Q2020 themes and meets the expectations of the Department as set out previously".

In 2019 the Agency was represented for the second time on the regional 'Quality Improvement in Social Work' programme facilitated by the South Eastern HSC Trust. Two members of the Senior Management Team successfully completed the 10 month course and delivered a Quality Improvement initiative on Putting the Child at the Heart of Court Proceedings via increased consistency around interventions (Targeted Intervention Plan) with children and young people and their families.

NIGALA is accredited as an Investors in People Silver Award holder (from September 2018) and during 2019-20 continued to work on the three main areas of the Framework - Leadership, Supporting & Improving. In order to celebrate this important achievement, in June 2019 we had a celebratory event for all staff.

In early 2019, the HSC Leadership Centre ran its first 'new regional leading edge development programme' - 'Collective: Bringing Collective Leadership to Life'. NIGALA was pleased to have a Guardian Ad Litem involved in this inaugural programme. It was important for the Agency to be represented by a practitioner as opposed to a manager in line with the idea expressed above around developing strong leadership at all levels of the organisation. The evidence has shown that where a culture of collective leadership thrives it produces benefits for staff, leads to improved quality of care, results in a better experience for those who use our services and brings greater sustainability of those services. The aim of the HSC Collective Leadership Strategy is that together we can improve the health and well-being of the people in Northern Ireland by harnessing our strengths and working collaboratively and effectively across traditional boundaries as one system. The vision is for a culture which values leaders, regardless of hierarchy or

experience, location or discipline and which strives for continuous improvement and innovation. The Strategy provides a framework to achieve that ambition.

The Guardian's reflections on the course included the following –

'Participating in this training has increased and developed an appreciation and understanding of the importance of the leadership role within Health and Social Care organisations involving collaborative working, sharing of leadership responsibility across all levels and enabling anyone with expertise for a particular task or situation to take responsibility where there is a need. It highlights the importance of developing strengths within an experienced workforce with the ultimate aim of a shared culture and common aim. It has also introduced the concept of Boundary Spanning within the Health and Social Care Sector, whereby leadership capability that creates direction, alignment and commitment across the organisation can achieve a higher goal or vision.'

Work was also done in year on developing Learning and Development within the Agency via a Workstream involving as number of Guardians and the Quality Assurance and Training Manager. The Group looked at areas including –

- What can staff expect as a Learning & Development pathway?
- How can we improve Learning & Development within NIGALA?
- What are the core elements of the role and how do we develop the Learning & Development strategy around this?
- What do we expect staff to cover and do within the first 2-3 years as a guardian?
- How does Learning and Development support Career Development?
- How does NIGALA ensure effective Succession Planning?

The outworkings of the Workstream were presented to the full Guardian and management group at an Away Day in January 2020 and the plan is to develop learning and development throughout the Agency in 2020-21.

Equality and Human Rights

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. Throughout the year there are awareness days on equality, diversity and disability issues. The Agency is part of the Tapestry HSC Disability Staff Network.

Health and Safety at Work

The Agency has an approved Health and Safety at Work Policy. The Agency complies 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. The Agency is committed to ensuring so far as is reasonably practicable the health, safety and welfare of its employees and of others who may be affected by its operations. The Agency receives expert advice and support on health and safety legislation and codes of practice through a Service Level Agreement with the Business Services Organisation. There have been no reported accidents in year.

The Health, Safety and Wellbeing Committee, which reports to the NIGALA Senior Management Team, has a responsibility to promote measures which ensure the health, safety and wellbeing of staff at work and for oversight of the NIGALA Sustainability Development Plan.

The Committee has representation from administration, corporate services, guardians ad litem, and management, and also representation from each NIGALA office. The Committee meets twice yearly.

NIGALA has access to an Occupational Health Service. In addition, the Agency continues to fund and operate a programme of employee assistance and confidential counselling through the Inspire Workplace organisation.

Fraud

The NIGALA has a Fraud Policy and Fraud Response Plan in place and an appointed Fraud Liaison Officer. There were no reported incidents of Fraud within the year 2019-20. NIGALA participates in the National Fraud Initiative, a data matching exercise that helps prevent and detect fraud.

Whistleblowing

The NIGALA has a Whistleblowing Policy in place. There were no reported incidents under the Whistleblowing Policy within the year 2019-20.

Sustainable Development

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.

Highlights of our Year

In summary NIGALA's contribution to serving children and young people can be summarised in the following celebration.



2019-20 at a glance

Who did we help?

A total of **1073** children were helped by having a Guardian ad Litem (Guardian) appointed to them by the NI Court and Tribunal Service. A Guardian will represent the best interests of children/young people in specified and adoption court proceedings by supporting their wishes and feelings and being a voice for them.



148

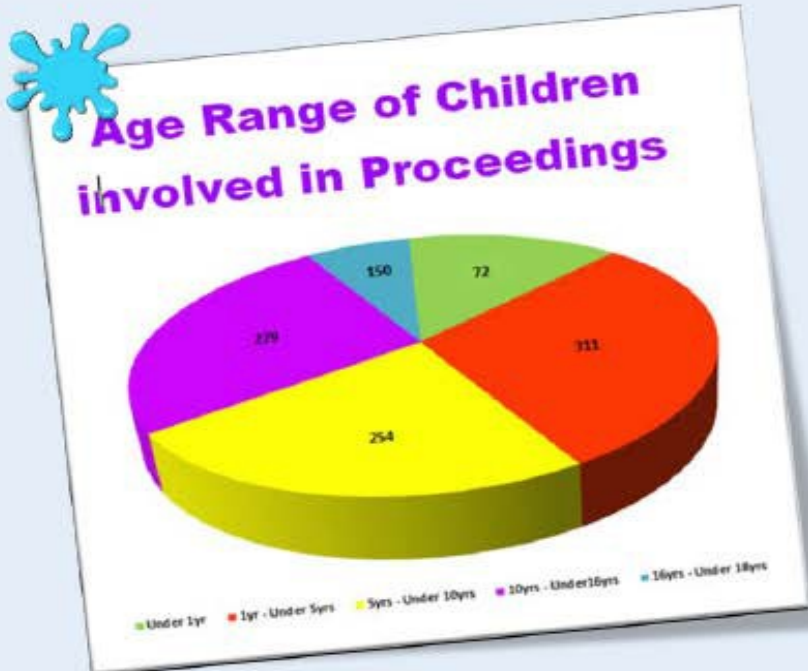
Children Adopted

- 109 – Adoption Placement
- 25 – Adoption Step-parents
- 1 – Adoption Intercountry
- 2 - Adoption Relative
- 1 - Adoption Abroad



706 Closed Cases

The number of cases in which Guardians ad Litem have been involved and which have had a final court decision made.





On 14th February 2020 NIGALA hosted a Conference entitled **Are We Listening?**

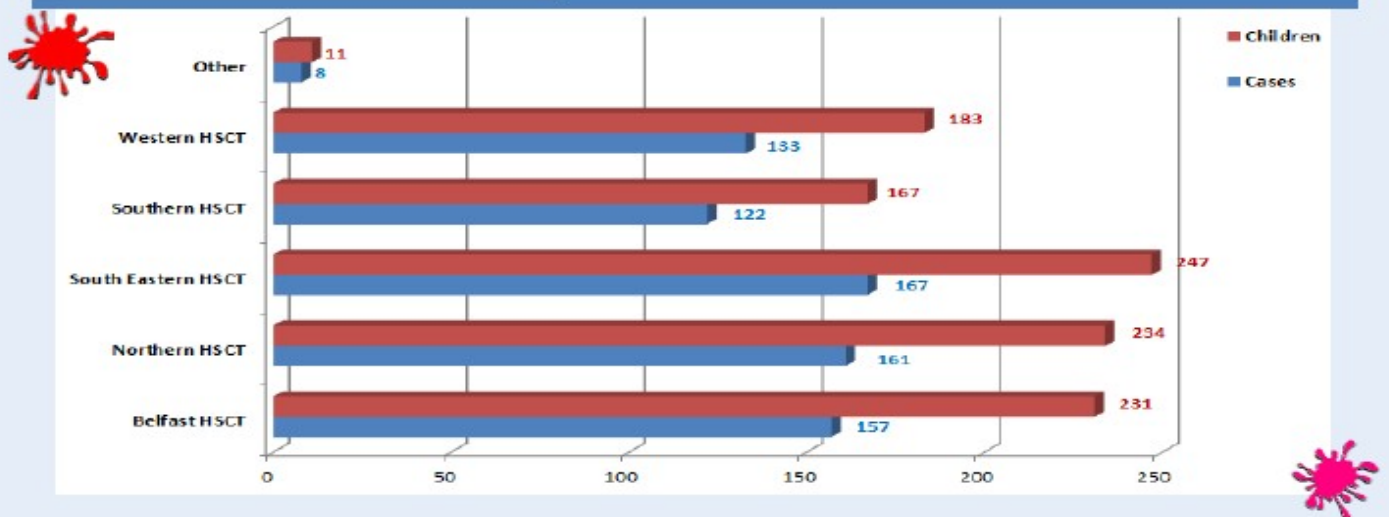
Young people involved in the NIGALA Youth Forum (known as NIYAB) were involved in the planning, videos and having their thoughts and voices heard.

Along with a number of influential speakers over 300 professionals attended and listened intently to the experience of young people first hand.



Case Requests By Trust Area

748 Case Requests for a Guardian ad Litem to be appointed. Detailed by HSC Trust and number of children.



YOUR VOICE MATTERS!

- She listened to what I wanted
- Paid attention to my point of view
- Making sure my voice was heard and had someone to talk to
- She seemed interested with me most of all
- She told me what was going on
- She gave everything I said to the Court and easy to talk to
- Feeling my view counted

feedback

Every child over 7 years of age is given the opportunity to provide feedback on their experience. This helps us improve how we do things.

SECTION 2 - Accountability Report

The Accountability Report for NIGALA is presented in three main sections, set out as below:

1. Corporate Governance Report

The purpose of the Corporate Governance Report is to explain the make-up of the NIGALA, its governance structures and how they support the achievement of the NIGALA's objectives. The Corporate Governance Report is comprised of:

- a) Directors' Report;
- b) Statement of Accounting Officer Responsibilities; and
- c) Governance Statement.

2. Remuneration and Staff report

The Remuneration and Staff report describe NIGALA'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.

3. Accountability and Audit Report Comprising

The Accountability and Audit report brings together key accountability documents on NIGALA funding, expenditure and accountability disclosures as set out in Managing Public Money Northern Ireland. The Accountability and Audit report is comprised of:

- a) Funding Report; and
- b) Certificate of the Comptroller and Auditor General.

CORPORATE GOVERNANCE REPORT

Directors' Report

Statutory Background

The Northern Ireland Guardian Ad Litem (Establishment and Constitution) Order (NI) 1995 was introduced on 1st December 1995 making provision for the constitution of the Agency and appointment of the Agency Board.

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 NIGALA. 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 NIGALA's Sponsor Department. The Chief Executive for the period was Peter Reynolds and he has responsibility for the Annual Report and Accounts for the full financial year to 31st March 2020.

The NIGALA Board, including the Non-Executive Directors' Report

The Board of NIGALA 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 NIGALA as at 31st March 2020 was:

- Mrs Gemma Loughran (Chair)
- Mrs Veronica Callaghan (Non-Executive Director)
- Mr Fred Smyth (Non-Executive Director)
- Mrs Gillian McGaughey (Non-Executive Director)
- Mr Lee Wilson (Non-Executive Director)
- Mr Peter Reynolds (Chief Executive)

The following Non Executive Board members completed their term of office during the year:

- Mr Bernard Mitchell (Chair) - 22nd March 2020
- Mrs Karen Winter – 6th November 2019

During the year the Board set out the workplan for the Agency in an annual Business Plan and monitored progress at each meeting through a Finance and Performance Report from the Senior Management Team. The latter Report comprised reporting on the work of Guardians, financial performance and horizon scanning, providing an update on key developments across health and social care. The Board also follows the “Intelligent Board” concept receiving updates from staff and key stakeholders on key areas of work and service development at the beginning of each meeting. 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

NIGALA has appointed the following Committees from its number:

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

Register of Interests

The NIGALA 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 <http://www.nigala.hscni.net/26.htm>.

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 NIGALA.

The Accounting Officer has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that it is made known to the NIGALA auditors. So far as the Accounting Officer is aware, there is no relevant audit information of which the NIGALA auditors have not been advised. The notional cost of the audit of the 2019-20 annual accounts was £15,900.

The Business Services Organisation provides an internal audit service to NIGALA. The cost for 2019-20 was £15,470.

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 2019-20.

Personal data related incidents

There were no reported incidents of loss of personal data during the year 2019-20.

Charitable donations

The NIGALA did not receive or make any charitable donations within the year 2019-20.

Post balance sheet events

There are no post balance events.

Resource Revenue Allocation Surplus

The NIGALA recognised a £7,050 surplus in its operations against its Revenue Resource Limit of £4,651,254 for the year 2019-20.

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 2020

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 Northern Ireland Guardian Ad Litem Agency, of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the financial statements 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 NIGALA will not continue in operation;
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of NIGALA; and

- pursue and demonstrate value for money in the services NIGALA provides and its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Mr Peter Reynolds as the Accounting Officer for the Northern Ireland Guardian Ad Litem Agency. 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 Northern Ireland Guardian Ad Litem Agency 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.

Governance Statement 2019-20

1. Introduction / Scope of Responsibility

The Board of the Northern Ireland Guardian Ad Litem Agency (NIGALA) is accountable for internal control. As Accounting Officer and Chief Executive of NIGALA, 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 and the Law Society of Northern Ireland Solicitor Accreditation Panel. 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). NIGALA 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.

NIGALA 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).

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

NIGALA has a Management Statement and Financial Memorandum in place, revised in 2017-18, which sets out the strategic control framework within which NIGALA is required to operate and the conditions under which Government funds are provided as detailed in Managing Public Money Northern Ireland. The Accounting Officer and the Chair of NIGALA engage with the DoH at the highest level through twice yearly Accountability Meetings. NIGALA 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

NIGALA applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The NIGALA 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; and
- A completion of a self-assessment tool for all Board committees.

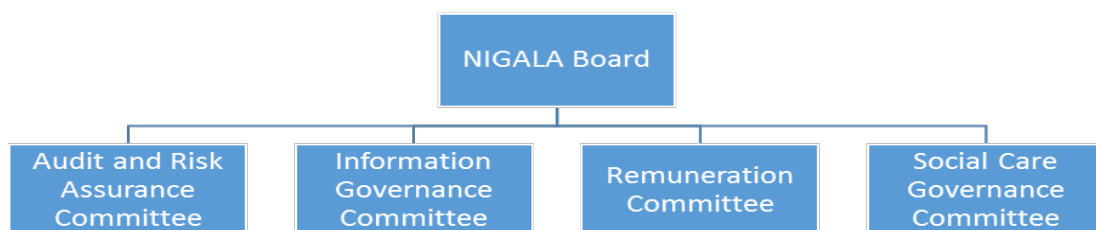
The Board completed an annual Board self-assessment in year. The summary Board assessment for NIGALA was RAG rated Green and this includes the section on data quality and information received by the Board. There were no RAG rated Red compliance areas.

3. Governance Framework

Role and Performance of Committees

The Board’s committee structure is outlined in Figure 2 below.

Figure 2: NIGALA Board’s Committee Structure



The NIGALA 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 of a Chair, four Non-Executive Directors and the Chief Executive. The Board has delivered the following key functions:

1. Established the overall strategic direction of the organisation within the policy and resources framework determined by the Minister/Department;
2. Overseen 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 NIGALA and its stakeholders on its plans and performance and that these are responsive to stakeholder needs;
8. Ensured that NIGALA has robust and effective arrangements in place for social care governance and risk management;
9. Revised the Terms of Reference for the Board sub-committees
10. Overseen the Board sub-committee work and action plans

The NIGALA Board met on 6 occasions during 2019-20. Attendance of members at Board meetings is set out in the table below:

Name	% Attendance	Meetings attended / possible meetings
Mr Bernard Mitchell <i>(Completed term 22/3/20)</i>	100%	5/5
Mr Peter Reynolds	83%	5/6
Mrs Gillian McGaughey	83%	5/6
Mrs Karen Winter <i>(Completed term 6/11/19)</i>	100%	3/3
Mr Fred Smyth	83%	5/6

Name	% Attendance	Meetings attended / possible meetings
Mr Lee Wilson	83%	5/6
Mrs Gemma Loughran (Appointed 23/3/20)	100%	1/1
Mrs Veronica Callaghan (Appointed 23/3/20)	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 2019-20 and provided an annual written report to the Board on its work.

The Audit and Risk Assurance Committee used the National Audit Office Audit Committee Self-assessment Checklist to review its good practice. The Audit and Risk Assurance Committee self-assessed that it met 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 Guardians ad Litem.

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 Guardian ad Litem service to children and young people. The Committee met on four occasions during 2019-20. The Committee is chaired by a member of the Board and reports to the Board after each meeting.

The Information Governance Committee has primary responsibility for advising the Board on relevant processes and assurances which are required to manage all personal and corporate information handled by the Agency. This Committee has met on two occasions during 2019-20.

4. Business Planning and Risk Management

Business Planning and Risk Management are at the heart of NIGALA 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 NIGALA 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 NIGALA 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 Management Team.

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 NIGALA 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 NIGALA internal control framework;
- Including DoH priorities as discussed with NIGALA 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; and

- Taking cognisance of the external environment and potential risks impacting on the Guardian ad Litem service delivery and identifying key actions to be included in the business planning process.

Objectives in the Business Plan are monitored by the Senior Management Team on a quarterly basis using a RAG rating approach, and are monitored by the Board on a bi-annual basis 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 at NIGALA 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; and
- Evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically; and
- Assess Risk Appetite on the basis that where NIGALA is willing to accept an amount of risk to meet greater reward it will identify the risk appetite as 'Risk Open'. Where NIGALA 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 Management 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 NIGALA 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 NIGALA 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 NIGALA 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 Management 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 31st March 2020, 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 11th October 2019 and submitted to Sponsor Branch,

updating progress on the continuing effectiveness of the system of internal control to the Permanent Secretary of the DoH.

5. Fraud

The NIGALA 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 counter Fraud and Probity 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. NIGALA 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 NIGALA staff;
- Continued oversight of a Data Sharing Agreement with the NIGALA Panel of Solicitors;
- Review of information governance arrangements within the Agency by the Information Governance Committee;

- Regular information governance awareness campaigns throughout NIGALA.
- Attendance at the Regional Information Governance Advisory Committee, chaired by the DoH.
- 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.

The Chief Executive has completed the annual Information Governance Assurance Statement as set out by the DoH. The statement provided satisfactory assurance on the system of internal control.

7. Public Stakeholder Involvement

The Agency has a Personal and Public Involvement (PPI) Strategy which includes a user and stakeholder map and action plan to inform and promote effective engagement with our users and stakeholders.

The Agency has established a Youth Forum to appropriately engage with young people

The Agency is a participant in the Regional Personal and Public Involvement Forum.

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

NIGALA obtains independent assurance from the following sources:

Internal Audit

NIGALA 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 2019-20, the Internal Auditor reviewed the following systems and provided satisfactory assurance on the system of internal control:

- Financial Review
- Information Governance;
- Professional Registration, Supervision and Appraisal;
- Risk Management; and
- Solicitor Panel Management.

In 2018-19 Internal Audit undertook a high-level review of the processes established within NIGALA to monitor compliance with the required standards, policies, legislation etc. previously contained within the Controls Assurance Standards and the process for providing assurance on this to the Chief Executive and the Board (and onwards to DoH in the tailored format they have requested). Internal Audit concluded that the processes adopted by NIGALA should be adequate to provide appropriate assurances internally in the areas previously covered by the former Control Assurance Standards.

Follow up reviews were conducted on previous Internal Audit recommendations. There were no priority one findings. Out of 16 recommendations accepted, 10 (62%) of those examined are now deemed fully implemented, and 5 (31%) are partially implemented. One recommendation was deemed not implemented at the time of the report. Management is addressing recommendations not fully implemented, with dates set for delivery.

In her Annual Report, the Head of Internal Audit reported **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. All services receiving satisfactory assurance with the exception of Payroll Shared Services which received split assurance, with limited assurance on management of timesheets, overpayments and SAP/HMRC RTI Reconciliation. These reports have been presented to the BSO and NIGALA Audit Committees.

External Audit

The NI Audit Office conduct an external audit of NIGALA'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 used for the purposes intended. This report is addressed to the Northern Ireland Assembly rather than NIGALA. The results of the audit and any issues that NIAO identify during the course of conducting their audit are communicated to the NIGALA 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 NIGALA 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 Management 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, Social Care Governance Committee

and Information Governance Committee and plans to address weaknesses and ensure continuous improvement to the system are in place.

11. Internal Governance Divergences

NIGALA does not have any significant Internal Control divergences identified in 2019-20.

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

Workload Pressures

The most challenging risk facing NIGALA is how best to manage work load pressures in the context of budgetary constraints. This poses the question, whether NIGALA could be in breach of its statutory obligations under the Children (NI) Order 1995 (the Order). By imposing a cap or waiting list which will inevitably lead to delay in cases being progressed, this in turn acts to breach the '*no delay*' principle which underpins the Order. In addition the Agency will attract considerable criticism from the judiciary if unable to appoint 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 impact of Covid-19 on this work is expected to heighten the challenge. NIGALA 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 2019-20.

Financial Challenges - Budget Position and Authority

The Assembly passed the Budget Act (Northern Ireland) 2020 in March 2020 which authorised the cash and use of resources for all departments and their Arms' Length Bodies for the 2019-20 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2020 also authorised a Vote on Account to authorise departments' access to cash and use of resources for the early months of the 2020-21 financial year. While it would be normal for this to be followed by the 2020-21 Main Estimates and the associated Budget (No. 2) Bill before the summer recess, the COVID-19 emergency and the unprecedented level of allocations which the Executive has agreed in response, has necessitated that the Budget (No. 2) Bill is instead authorising a further

Vote on Account to ensure departments and their Arms' Length Bodies have access to the cash and resources through to the end of October 2020, when the Main Estimates will be brought to the Assembly and the public expenditure position is more stable.

NIGALA continued to monitor its control in areas of identified risk; notably the Agency is anticipating a continued high level of demand in adoption and public law applications in the next financial year. Within its goods and services budget NIGALA has reviewed its commitments and in particular it's discretionary spending to ensure value for money.

Self Employed Guardian Ad Litem Status

In August 2019 a tribunal confirmed the Agency's view on the legal status of self-employed Guardians Ad Litem undertaking work for NIGALA. This challenge and outcome while successful were fact specific and as such the Agency may in the future face additional challenges.

EU Exit

NIGALA actively worked with the Department on any potential impact of future outcomes from the UK-EU negotiations on the services it provides.

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. The future relationship between the EU and the UK will be determined by negotiations taking place during the transition period ending 31 December 2020. As uncertainty still exists regarding the Northern Ireland Protocol, this is under review in conjunction with key stakeholders. NIGALA will continue to work collaboratively with colleagues during 2020-21 across the Department, HSC and wider to ensure we are appropriately prepared for the end of the transition period and the new dispensation.

Covid-19

The World Health Organisation (WHO) declared the outbreak of Coronavirus disease (COVID-19) a global pandemic on 11 March 2020. Following which the Department and its ALBs immediately enacted emergency response plans across the NI Health sector.

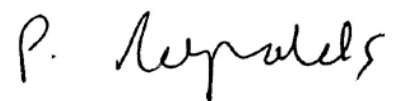
On 13th March 2020 NIGALA implemented its Business Continuity arrangements in response to the outbreak of Covid-19. The Agency has worked in tandem with the wider HSC in safeguarding staff and seeking to maintain its role in respect of its statutory function. The Agency will continue its partnership working in addressing any challenges which emerge from the impact on public services.

Alongside the ongoing and changing needs of response to COVID-19 there is an urgent need to seek to rebuild wider healthcare services and confidence in the community. Officials have over recent weeks carried out an urgent project to assess the impact of COVID-19 on HSC services delivery. On 9 June 2020 a new Strategic Framework was launched aimed at rebuilding health and social care services. The key aim will be to incrementally increase HSC service capacity as quickly as possible across all programmes of care, within the prevailing COVID-19 conditions. A new Management Board for Rebuilding HSC Services has also been created chaired by the Permanent Secretary.

12. Conclusion

The NIGALA 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 NIGALA and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the NIGALA has operated a sound system of internal governance during the period 2019-20.



Peter Reynolds
Chief Executive
2nd July 2020

REMUNERATION AND STAFF REPORT

Remuneration Report for Year Ended 31st March 2020

Scope of the Report

The Remuneration Report summarises the Remuneration Policy of NIGALA and particularly its application in respect of senior executives. The Report also describes how NIGALA 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

NIGALA, as set out in its Standing Orders, has delegated certain functions to the Remuneration Committee. The Remuneration Committee; a subcommittee of the NIGALA 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 NIGALA Remuneration Committee is therefor 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 31st March 2020 is as follows:

- Mrs Gemma Loughran – Committee Chair (Board Chair)
- Mr Fred Smyth

During the year Mr Bernard Mitchell held the post of Committee Chair.

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

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

The committee last met on the 6th December 2018. However the committee met on 23rd April 2020 to assure itself for 2019-20 and also for its meeting in 2020-21.

Policy Statement on Remuneration of the Chief Executive

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

Executive Pay Arrangement

The main components of the arrangements are:

- pay and terms and conditions of service for the Chief Executive are determined by the DoH;
- the Chief Executive post is subject to evaluation by the DoH Evaluation Panel which is responsible for the management, maintenance and integrity of the evaluation process;
- pay ranges will be reviewed annually and the effective date for any extension of the pay ranges following review of the ranges by the Minister will be 1st April in the year of the review;
- 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 NIGALA Executive and Non-Executive Directors, and the Chair are set out below in Table 3:

Table 3: Date of Appointment for the NIGALA Executive & Non-Executive Directors

Name	Position	Date of Appointment
Chair		
Gemma Loughran	Chair	23 rd March 2020
Bernard Mitchell	Chair	3 November 2011 <i>Completed term 20/3/20</i>
Non-Executive Directors		
Dr Karen Winter	Non-Executive Director	12 May 2014 <i>Completed term 6/11/19</i>

Name	Position	Date of Appointment
Gillian McGaughey	Non-Executive Director	13 January 2014 <i>(re-appointed 13 January 2018)</i>
Fred Smyth	Non-Executive Director	13 January 2014 <i>(re-appointed 13 January 2018)</i>
Lee Wilson	Non-Executive Director	8 th April 2019
Veronica Callaghan	Non-Executive Director	23 rd March 2020
<i>Executive Director</i>		
Mr Peter Reynolds	Chief Executive	1 December 2016

Notice Periods

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

Retirement Age

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

Compensation for Premature Retirement

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

- Efficiency of the service
- Redundancy
- Organisational change

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

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook individuals who were members of the HSC Superannuation Scheme prior to 1 October 2006, are over 50 years of age and have at least 5 years membership of the HSC Superannuation Scheme qualify 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 2019-20 or 2018-19.

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	
	2020	2019	2020	2019	2020	2019
<£10,000	-	-	-	-	-	-
£10,000-£25,000	-	-	-	-	-	-
£25,000-£50,000	-	-	-	-	-	-
£50,000-£100,000	-	-	-	-	-	-
£100,000-£150,000	-	-	-	-	-	-
£150,000-£200,000	-	-	-	-	-	-
>£200,000	-	-	-	-	-	-
Total number of exit packages by type	-	-	-	-	-	-
	£000s	£000s	£000s	£000s	£000s	£000s
Total resource cost	-	-	-	-	-	-

Redundancy and other departure costs have been 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 2019-20 and 2018-19. £nil exit costs were paid in 2019-20, the year of departure (2018-19 £nil). Where the NIGALA has agreed early retirements, the additional costs are met by the NIGALA and not by the HSC pension scheme. Ill health retirement costs are met by the pension scheme and are not included in the table.

Staff Costs (Audited)

	2020		2019	
	Permanently employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s
Staff costs comprise:				
Wages and salaries	2,711	16	2,727	2,627
Social security costs	286	0	286	281
Other pension costs	565	0	565	404
Sub-Total	3,562	16	3,578	3,312
Capitalised staff costs	-	-	-	-
Total staff costs reported in Statement of Comprehensive Expenditure	3562	16	3,578	3,312
Less recoveries in respect of outward secondments				(75)
Total net costs			3,578	3,237

The NIGALA participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both NIGALA and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. NIGALA 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 2019-20 accounts.

Average Number of persons employed (WTE) (Audited)

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

	Permanently employed staff	Others	2020 Total	2019 Total
	No.	No.	No.	No.
Administrative and Clerical	23	0	23	23
Social Services	40	1	41	41
	<hr/>	<hr/>	<hr/>	<hr/>
	63	1	64	64
Less average staff number relating to capitalised staff costs			0	0
Less average staff number in respect of outward secondments			0	1
	<hr/>	<hr/>	<hr/>	<hr/>
Total net average number of persons employed			64	63

The staff numbers disclosed as Others in 2019-20 relate to temporary members of staff.

Senior Employees' Remuneration (Audited)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the NIGALA were as follows:

Name	Salary £000s		Benefits in kind (rounded to nearest £100)		Pension Benefits (rounded to nearest £1,000)		Total £000s	
	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19	2019-20	2018-19
Non-Executive Members								
Bernard Mitchell*	5-10	5-10	-	-	-	-	5-10	5-10
Gillian McCaughey	0-5	0-5	-	-	-	-	0-5	0-5
David Watters**	-	0-5	-	-	-	-	-	0-5
Fredrick Smith	0-5	0-5	-	-	-	-	0-5	0-5
Lee Wilson***	0-5	-	-	-	-	-	0-5	-
Karen Winter	0-5	0-5	-	-	-	-	0-5	0-5
Gemma Loughran****	0-5	-	-	-	-	-	0-5	-
Veronica Callaghan****	0-5	-	-	-	-	-	0-5	-
Executive Members								
Peter Reynolds	60-65	60-65	3	-	2	-	60-65	60-65

* Bernard Mitchell completed his term on 22/3/20

** David Watters resigned 04/08/2017 (salary in 2018-19 relates to backdated arrears)

*** Lee Wilson started 08/04/2019

**** Gemma Loughran & Veronica Callaghan started on 23/03/20

Pensions of Senior Management

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 31/3/20 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/20 £000	CETV at 31/03/19 £000	Real increase in CETV £000s
Executive Members					
Patricia Nicholl *	20-25 plus lump sum of 65-70	0-2.5 plus lump sum of 2.5-5	-	-	-
Peter Reynolds **	25-30 plus lump sum of 85-90	0-2.5 plus lump sum of 5-10	725	721	5

* Patricia Nicholl's secondment ended 31 March 2019. She is receiving her pension.

** Peter Reynolds has reached retirement age.

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.

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (Including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Fair Pay Statement

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:

Audited	2019-20	2018-19
Band of Highest Paid Director's Total Remuneration:	60-65	60-65
Median Total Remuneration	£50,819	£49,476
Ratio	1.2	1.3

Further details about the Health Service pension arrangements can be found at the website www.hscpensions.hscni.net

Staff Report for Year Ended 31st March 2020

The average number of Whole Time Equivalent persons employed by NIGALA during 2019-20 is 63.

Staff Composition

The following table gives an outline of permanently employed staff and Board composition based on gender at the year ended 31st March 2020.

<i>Pay Band</i>	<i>Male</i>	<i>Female</i>
Non Executives	2	3
Senior Management Team	3	2
Admin and Clerical	1	15
Social Services	5	37
Total	11	57

Training and Development

The NIGALA 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 NIGALA objectives.

Staff Benefits

There were no Staff Benefits in this year.

Sickness absence data

The NIGALA sickness absence rate over the year was 4.83% against a target of 4.04%.

Retirements due to ill-health

During 2019-20 and 2018-19 there were no early retirements from the NIGALA on the grounds of ill-health.

Consultancy

The NIGALA has not engaged any consultants over the period.

Off Payroll engagements

There were no off payroll engagements during the year 2019-20.

Exit Packages

There were no Exit Packages during the year 2019-20.

Equality

The NIGALA has an approved policy on Equality of Opportunity, setting out its commitment to the promotion of equality of opportunity in, and by, the NIGALA.

Disability

The NIGALA has 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.



Peter Reynolds

Chief Executive

2nd July 2020

ACCOUNTABILITY AND AUDIT REPORT

a) Funding Report

Funding

The NIGALA is funded by the DoH through an annual Revenue Resource Limit.

Regularity of Expenditure (Audited)

The NIGALA has 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 NIGALA 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 Development and 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 he ought to have taken to make himself 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) 01/20 the Accounting Officer confirms that the annual report and accounts as a whole are fair, balanced and understandable and that he 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 NIGALA had no losses and did not make any special payments over £250,000.

Long Term Expenditure

The NIGALA 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	2019-20		2018-19
	Number of Cases	£000	£000
Total number of losses	-		-
Total value of losses		-	-

Individual losses over £250,000	2019-20		2018-19
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2019-20		2018-19
	Number of Cases	£000	£000
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £250,000	2019-20		2018-19
	Number of Cases	£	£
Compensation payments			
- Clinical Negligence	-	-	-
- Public Liability	-	-	-
- Employers Liability	-	-	-
- Other	-	-	-
Ex-gratia payments	-	-	-
Extra contractual	-	-	-
Special severance payments	-	-	-
Total special payments	-	-	-

Other Payments

There were no other special payments or gifts made during 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 IAS37, the NIGALA 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 NIGALA has a remote contingent liability in respect of a pay issue.



Peter Reynolds
Chief Executive
2nd July 2020

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY 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 Northern Ireland Guardian Ad Litem Agency for the year ended 31 March 2020 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. These financial statements have been prepared under the accounting policies set out within them. 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 Northern Ireland Guardian Ad Litem Agency's affairs as at 31 March 2020 and of the Northern Ireland Guardian Ad Litem Agency'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 of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Northern Ireland Guardian Ad Litem Agency in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, 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

I have nothing to report in respect of the following matters in relation to which the ISAs(UK) require me to report to you where:

- the Northern Ireland Guardian Ad Litem Agency's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Northern Ireland Guardian Ad Litem Agency have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Northern Ireland Guardian Ad Litem Agency's ability to continue to adopt the going concern basis.

Other Information

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

In connection with my audit of the financial statements, 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, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the 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.

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 and for being satisfied that they give a true and fair view.

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 evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. 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.

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

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

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Report

I have no observations to make on these financial statements.



KJ Donnelly

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

Belfast

BT7 1EU

9 July 2020

SECTION 3 - Financial Statements

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

**ANNUAL ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2020**

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NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2020

This account summaries the expenditure and income generated and consumed on an accruals 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.

		2020	2019
Income	NOTE	£	£
Income from activities	4.1	-	-
Other Income (Excluding interest)	4.2	56,412	74,837
Deferred income	4.3	-	-
Total operating income		<u>56,412</u>	<u>74,837</u>
Expenditure			
Staff costs	3	(3,577,648)	(3,312,477)
Purchase of goods and services	3	(15,647)	(19,852)
Depreciation, amortisation and impairment charges	3	(69,321)	(56,338)
Provision expense	3	-	-
Other expenditure	3	(1,037,990)	(994,438)
Total operating expenditure		<u>(4,700,616)</u>	<u>(4,383,105)</u>
Net Expenditure		<u>(4,644,204)</u>	<u>(4,308,268)</u>
Finance income	4.2	-	-
Finance expense	3	-	-
Net expenditure for the year		<u>(4,644,204)</u>	<u>(4,308,268)</u>
Revenue Resource Limit (RRL) received from DoH	23.1	4,651,254	4,324,987
Surplus/(Deficit) against RRL		<u>7,050</u>	<u>16,719</u>
OTHER COMPREHENSIVE EXPENDITURE			
		2020	2019
Items that will not be reclassified to net operating costs:	NOTE	£	£
Net gain/(loss) on revaluation of property, plant & equipment	5.1/8/5.2/9	189	324
Net gain/(loss) on revaluation of intangibles	6.1/8/6.2/9	116	670
Net gain/(loss) on revaluation of financial instruments	7/9	-	-
Items that may be reclassified to net operating costs:			
Net gain/(loss) on revaluation of investments		-	-
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March 2020		<u>(4,643,899)</u>	<u>(4,307,274)</u>

The notes on pages 87 to 116 form part of these accounts.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

STATEMENT of FINANCIAL POSITION as at 31 March 2020


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

	NOTE	2020		2019	
		£	£	£	£
Non Current Assets					
Property, plant and equipment	5.1/5.2	63,091		97,645	
Intangible assets	6.1/6.2	121,794		100,256	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non Current Assets			184,885		197,901
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	500		500	
Trade and other receivables	13	54,464		36,459	
Other current assets	13	34,759		25,727	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	38,044		22,540	
Total Current Assets			127,767		85,226
Total Assets			312,652		283,127
Current Liabilities					
Trade and other payables	14	(455,953)		(374,942)	
Other liabilities	14	-		-	
Intangible current liabilities	14	-		-	
Financial liabilities	7	-		-	
Provisions	15	-		-	
Total Current Liabilities			(455,953)		(374,942)
Total assets less current liabilities			(143,301)		(91,815)
Non Current Liabilities					
Provisions	15	-		-	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
Total Non Current Liabilities			-		-
Total assets less total liabilities			(143,301)		(91,815)
Taxpayers' Equity and other reserves					
Revaluation reserve		30,247		29,942	
SoCNE Reserve		(173,548)		(121,757)	
Total equity			(143,301)		(91,815)

The financial statements on pages 87 to 116 approved by the Board on 2nd July 2020 and were signed on its behalf;

Signed  (Chairman)

Date 2 July 2020

Signed  (Chief Executive)

Date 2 July 2020

The notes on pages 87 to 116 form part of these accounts.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

STATEMENT of CASH FLOWS for the year ended 31 March 2020

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

	NOTE	2020 £	2019 £
Cashflows from operating activities			
Net surplus after interest/Net operating expenditure		(4,644,204)	(4,308,268)
Adjustments for non cash costs	3	85,221	71,538
(Increase)/decrease in trade and other receivables		(27,037)	36,287
<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		81,011	(107,411)
<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		-	-
Movements on payables relating to PFI and other service concession arrangement contracts		-	-
Use of provisions	15	-	-
Net cash inflow/(outflow) from operating activities		<u>(4,505,009)</u>	<u>(4,307,854)</u>
Cashflows from investing activities			
(Purchase of property, plant & equipment)	5	-	(83,917)
(Purchase of intangible assets)	6	(56,000)	(30,000)
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
Net cash outflow from investing activities		<u>(56,000)</u>	<u>(113,917)</u>
Cash flows from financing activities			
Grant in aid		4,576,513	4,420,632
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		<u>4,576,513</u>	<u>4,420,632</u>
Net increase (decrease) in cash & cash equivalents in the period		15,504	(1,139)
Cash & cash equivalents at the beginning of the period	12	<u>22,540</u>	<u>23,679</u>
Cash & cash equivalents at the end of the period	12	<u>38,044</u>	<u>22,540</u>

The notes on pages 87 to 116 form part of these accounts.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

STATEMENT OF CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2020

This statement shows the movement in the year on the different reserves held by NIGALA, 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 NIGALA, to the extent that the total is not represented by other reserves and financing items.

	NOTE	SoCNE Reserve £	Revaluation Reserve £	Total £
Balance at 31 March 2018		(249,321)	28,948	(220,373)
Changes in Taxpayers Equity 2018-19				
Grant from DoH		4,420,632	-	4,420,632
Other reserves movements including transfers		-	-	-
(Comprehensive expenditure for the year)		(4,308,268)	994	(4,307,274)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	<u>15,200</u>	<u>-</u>	<u>15,200</u>
Balance at 31 March 2019		(121,757)	29,942	(91,815)
Changes in Taxpayers Equity 2019-20				
Grant from DoH		4,576,513	-	4,576,513
Other reserves movements including transfers		-	-	-
(Comprehensive expenditure for the year)		(4,644,204)	305	(4,643,899)
Transfer of asset ownership		-	-	-
Non cash charges - auditors remuneration	3	<u>15,900</u>	<u>-</u>	<u>15,900</u>
Balance at 31 March 2020		<u>(173,548)</u>	<u>30,247</u>	<u>(143,301)</u>

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

STATEMENT OF ACCOUNTING POLICIES

1. Authority

These accounts 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 follow IFRS to the extent that it is meaningful and appropriate to the Northern Ireland Guardian Ad Litem Agency (the "NIGALA"). Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the NIGALA for the purpose of giving a true and fair view has been selected. The NIGALA's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.

In addition, due to the manner in which the NIGALA is funded, the Statement of Financial Position will show a negative position. In line with the FReM, sponsored entities such as the NIGALA 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.

1.2 Currency

These accounts are presented in UK Pounds sterling.

1.3 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.

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 NIGALA did not own any Land and Buildings in the current 2019-20 financial year, or in the 2018-19 financial year.

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.

Assets Under Construction (AUC)

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Assets 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.

1.4 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 NIGALA 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

1.5 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.

1.6 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 NIGALA'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.

1.7 Intangible assets

Intangible assets includes 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 asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. 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.

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the NIGALA'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 NIGALA; 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.

1.8 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.

1.9 Inventories

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

1.10 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed necessary 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 NIGALA and is recognised 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.

In year of initial application, the introduction of IFRS 15 has not impacted on the timing of satisfying performance obligations of contracts in existence therefore the transaction price determined has not changed as a result of its introduction. The current impact of its introduction has resulted in reclassification of income based on consideration of whether there is a written, oral or implied contract in existence. Note 4 Income provides initial application disclosures in line with HM Treasury application guidance on transition to IFRS 15.

Grant in aid

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

1.11 Investments

The NIGALA does not have any investments.

1.12 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.13 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.

1.14 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The NIGALA as lessee

Property, plant and equipment held under finance leases are initially recognised, at the inception of the lease, at fair value or, if lower, at the present value of the minimum lease payments, with a matching liability for the lease obligation to the lessor. 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 NIGALA's surplus/deficit.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially as a liability and subsequently as a reduction of rentals on a straight-line basis over the lease term.

Contingent rentals are recognised as an expense in the period in which they are incurred.

Where a lease is for land and buildings, the land and building components are separated. Leased land may be either an operating lease or a finance lease depending on the conditions in the lease agreement and following the general guidance set out in IAS 17. Leased buildings are assessed as to whether they are operating or finance leases.

The NIGALA as lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the NIGALA'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 NIGALA'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.

1.15 Private Finance Initiative (PFI) transactions

The NIGALA has had no PFI transactions during the year.

1.16 Financial instruments

- Financial assets

Financial assets are recognised on the balance sheet when the NIGALA 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 introduces the requirement to consider the expected credit loss model on financial assets. The measurement of the loss allowance depends upon the HSC Body'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.

- Financial liabilities

Financial liabilities are recognised on the balance sheet when the NIGALA becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

- Financial risk management

IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the

relationships with HSC Commissioners, and the manner in which they are funded, financial instruments play a more limited role within the NIGALA in creating risk than would apply to a non public sector body of a similar size, therefore the NIGALA is not exposed to the degree of financial risk faced by business entities.

NIGALA have 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 the NIGALA in undertaking activities. Therefore the NIGALA is exposed to little credit, liquidity or market risk.

- Currency risk

The NIGALA is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The NIGALA has no overseas operations. The NIGALA therefore has low exposure to currency rate fluctuations.

- Interest rate risk

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

- Credit risk

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

- Liquidity risk

Since the NIGALA receives the majority of its funding through its principal Commissioner which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.

1.17 Provisions

The NIGALA had no provisions in 2019-20 or 2018-19.

1.18 Contingencies

In addition to contingent liabilities disclosed in accordance with IAS 37, the NIGALA discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

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

The discount rate which courts in England and Wales must take into account when awarding compensation for future financial losses in a lump sum in personal injury cases changed to -0.75% in March 2017. The Government subsequently legislated to change how the rate in England and Wales is set and the first review of the rate in that jurisdiction under the new legal framework introduced by the Civil Liability Act 2019 is being carried out. The Department of Justice has power to prescribe the discount rate for Northern Ireland (in consultation with the Government Actuary and the Department of Finance). Secondary legislation to change the discount rate for Northern Ireland under the current

legal framework has not been taken forward in the absence of a Minister, although the Department of Justice is keeping the rate under review in the context of the Northern Ireland (Executive Formation and Exercise of Functions) Act 2019 and having regard to ongoing legislative developments in the rest of the UK. In these circumstances, it has not been possible at this time to quantify the potential impact on [HSC body] of any change in the discount rate. Changing the legal framework for setting the rate in Northern Ireland would require primary legislation.

Under IAS 37, the NIGALA discloses contingent liabilities where there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the ALB, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the NIGALA. A contingent asset is disclosed where an inflow of economic benefits is probable.

1.19 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 2020. [Untaken flexi leave is estimated to be immaterial to the NIGALA and has not been included].

Retirement benefit costs

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

The NIGALA participates in the HSC Superannuation Scheme. Under this multi-employer defined benefit scheme both the NIGALA and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DoH. The NIGALA 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 NIGALA and charged to the Statement of Comprehensive Net Expenditure at the time the NIGALA commits itself to the retirement.

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. The 2016 valuation for the HSC Pension scheme updated to reflect current financial conditions (and a change in financial assumption methodology) will be used in 2019-20 accounts.

1.20 Reserves

Statement of Comprehensive Net Expenditure Reserve

Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets other than donated assets.

1.21 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.

1.22 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the NIGALA has no beneficial interest in them. Details of third party assets are given in Note 23 to the accounts.

1.23 Government Grants

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

1.24 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 accruals basis, including losses which would have been made good through insurance cover had HSC 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 accruals basis with the exception of provisions for future losses.

1.25 Accounting Standards that have been issued but have not yet been adopted

Under IAS 8 there is a requirement to disclose those standards issued but not yet adopted.

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2021.

The IASB have issued new and amended standards (IFRS 10, IFRS 11 & IFRS 12) that affect the consolidation and reporting of subsidiaries, associates and joint ventures. These standards are effective with EU adoption from 1st January 2014.

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on Office of National Statistics (ONS) control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

The core business and strategic direction of the Northern Ireland Guardian Ad Litem Agency 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.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 3 OPERATING EXPENSES

3 Operating Expenses are as follows:

	2020 £	2019 £
Staff costs ¹ :		
Wages and Salaries	2,727,221	2,627,176
Social security costs	285,829	281,022
Other pension costs	564,598	404,279
Supplies and services- General	15,657	19,852
Establishment	249,283	252,927
Premises	209,461	202,888
Miscellaneous expenditure	7,048	5,155
Fees- Self Employed Guardians	409,664	377,854
Recharges from other HSC organisations	146,634	140,414
Total Operating Expenses	4,615,395	4,311,567
Non cash items		
Depreciation	34,743	21,938
Amortisation	34,578	34,400
Loss on disposal of property, plant & equipment (including land)	-	-
Auditors remuneration	15,900	15,200
Total non cash items	85,221	71,538
Total	4,700,616	4,383,105

¹Further detailed analysis of staff costs is located in the Staff Report on page 72 within the Accountability

Report. During the year the NIGALA purchased no non audit services from its external auditor (NIAO)

(2018/19: £Nil).

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 4 INCOME

4.1 Income from Activities

The NIGALA had no income from activities in 2019-20 and 2018-19.

4.2 Other Operating Income

	2020	2019
	£	£
Other income from non-patient services	56,412	24
Seconded staff	-	74,813
TOTAL INCOME	56,412	74,837

4.3 Deferred income

The NIGALA had no income released from conditional grants in 2019-20 and 2018-19.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 5.1 Property, plant & equipment - year ended 31 March 2020

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
Cost or Valuation									
At 1 April 2019	-	130,768	-	-	-	-	174,034	8,555	313,357
Indexation	-	5,739	-	-	-	-	-	16	5,755
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(63,102)	-	(63,102)
At 31 March 2020	-	136,507	-	-	-	-	110,932	8,571	256,010
Depreciation									
At 1 April 2019	-	122,415	-	-	-	-	87,186	6,111	215,712
Indexation	-	5,553	-	-	-	-	-	13	5,566
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	(63,102)	-	(63,102)
Provided during the year	-	5,531	-	-	-	-	27,989	1,223	34,743
At 31 March 2020	-	133,499	-	-	-	-	52,073	7,347	192,919

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2020

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
Carrying Amount At 31 March 2020	-	3,008	-	-	-	-	58,859	1,224	63,091
At 31 March 2019	-	8,353	-	-	-	-	86,848	2,444	97,645

Asset financing

Owned	-	3,008	-	-	-	-	58,859	1,224	63,091
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2020	-	3,008	-	-	-	-	58,859	1,224	63,091

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 (2019: £Nil).

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

	2020 £	2019 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 5.2 Property, plant & equipment - year ended 31 March 2019

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
Cost or Valuation									
At 1 April 2018	-	544,924	-	-	43,340	-	159,191	8,425	755,880
Indexation	-	15,820	-	-	-	-	-	130	15,950
Additions	-	-	-	-	-	-	83,917	-	83,917
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	(429,976)	-	-	(43,340)	-	(69,074)	-	(542,390)
At 31 March 2019	-	130,768	-	-	-	-	174,034	8,555	313,357
Depreciation									
At 1 April 2018	-	530,373	-	-	43,340	-	142,010	4,815	720,538
Indexation	-	15,538	-	-	-	-	-	88	15,626
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	(429,976)	-	-	(43,340)	-	(69,074)	-	(542,390)
Provided during the year	-	6,480	-	-	-	-	14,250	1,208	21,938
At 31 March 2019	-	122,415	-	-	-	-	87,186	6,111	215,712

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 5.2 (continued) Property, plant & equipment- year ended 31 March 2020

	Land £	Buildings (excluding dwellings) £	Dwellings £	Assets under Construction £	Plant and Machinery (Equipment) £	Transport Equipment £	Information Technology (IT) £	Furniture and Fittings £	Total £
Carrying Amount									
At 31 March 2019	-	8,353	-	-	-	-	86,848	2,444	97,645
At 31 March 2018	-	14,551	-	-	-	-	17,181	3,610	35,342
Asset financing									
Owned	-	8,353	-	-	-	-	86,848	2,444	97,645
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2019	-	8,353	-	-	-	-	86,848	2,444	97,645
Asset financing									
Owned	-	14,551	-	-	-	-	17,181	3,610	35,342
Finance leased	-	-	-	-	-	-	-	-	-
On SOFP PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 1 April 2018	-	14,551	-	-	-	-	17,181	3,610	35,342

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 6.1 Intangible assets - year ended 31 March 2020

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Cost or Valuation									
At 1 April 2019	-	197,614	-	-	-	-	-	30,000	227,614
Indexation	-	525	-	-	-	-	-	-	525
Additions	-	-	-	-	-	-	-	56,000	56,000
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	86,000	-	-	-	-	-	(86,000)	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	(1,139)	-	-	-	-	-	-	(1,139)
At 31 March 2020	-	283,000	-	-	-	-	-	-	283,000

Amortisation

At 1 April 2019	-	127,358	-	-	-	-	-	-	127,358
Indexation	-	409	-	-	-	-	-	-	409
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	(1,139)	-	-	-	-	-	-	(1,139)
Provided during the year	-	34,578	-	-	-	-	-	-	34,578
At 31 March 2020	-	161,206	-	-	-	-	-	-	161,206

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 6.1 (continued) Intangible assets - year ended 31 March 2020

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Carrying Amount									
At 31 March 2020	-	121,794	-	-	-	-	-	-	121,794
At 31 March 2019	-	70,256	-	-	-	-	-	30,000	100,256

Asset financing

Owned	-	35,794	-	-	-	-	-	86,000	121,794
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2020	-	35,794	-	-	-	-	-	86,000	121,794

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:

	2020 £	2019 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 6.2 Intangible assets - year ended 31 March 2020

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Cost or Valuation									
At 1 April 2018	1,895	472,462	-	-	-	-	-	-	474,357
Indexation	-	1,741	-	-	-	-	-	-	1,741
Additions	-	-	-	-	-	-	-	30,000	30,000
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	(1,895)	(276,589)	-	-	-	-	-	-	(278,484)
At 31 March 2019	-	197,614	-	-	-	-	-	30,000	227,614
Amortisation									
At 1 April 2018	1,895	368,476	-	-	-	-	-	-	370,371
Indexation	-	1,071	-	-	-	-	-	-	1,071
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	(1,895)	(276,589)	-	-	-	-	-	-	(278,484)
Provided during the year	-	34,400	-	-	-	-	-	-	34,400
At 31 March 2019	-	127,358	-	-	-	-	-	-	127,358

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 6.2 (continued) Intangible assets - year ended 31 March 2020

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Carrying Amount At 31 March 2019	-	70,256	-	-	-	-	-	30,000	100,256
At 1 April 2018	-	103,986	-	-	-	-	-	-	103,986

Asset financing

Owned	-	70,256	-	-	-	-	-	30,000	100,256
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2019	-	70,256	-	-	-	-	-	30,000	100,256

Asset financing

Owned	-	103,986	-	-	-	-	-	-	103,986
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 1 April 2018	-	103,986	-	-	-	-	-	-	103,986

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of NIGALA 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 NIGALA's expected purchase and usage requirements and the NIGALA is therefore exposed to little credit, liquidity or market risk.

NOTE 8 INVESTMENTS AND LOANS

The NIGALA had no investments or loans at either 31 March 2020 or 31 March 2019.

NOTE 9 IMPAIRMENTS

The NIGALA had no impairments in 2019-20 or 2018-19.

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

The NIGALA did not hold any assets classified as held for sale in 2019-20 or 2018-19.

NOTE 11 INVENTORIES

	2020	2019
	£	£
Office supplies	500	500
Total	500	500

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 12 CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Balance at 1 st April	22,540	23,679
Net change in cash and cash equivalents	15,504	(1,139)
Balance at 31st March	38,044	22,540

The following balances at 31 March were held at

	2020	2019
	£	£
Commercial Banks and cash in hand	38,044	22,540
Balance at 31st March	38,044	22,540

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

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 13 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2020 £	2019 £
Amounts falling due within one year		
Trade receivables	22,324	12,469
Deposits and advances	-	-
VAT receivable	13,610	13,896
Other receivables – not relating to fixed assets	18,530	10,094
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
Trade and other receivables	54,464	36,459
Other current assets		
Prepayments	34,759	25,727
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
Other current assets	34,759	25,727
Amounts falling due after more than one year		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
Trade and other receivables	-	-
Other current assets falling due after more than one year		
Prepayments and accrued income	-	-
Other current assets falling due after more than one year	-	-
TOTAL TRADE AND OTHER RECEIVABLES	54,464	36,459
TOTAL OTHER CURRENT ASSETS	34,759	25,727
TOTAL INTANGIBLE CURRENT ASSETS	-	-
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	89,223	62,186

The balances are net of a provision for bad debts of £Nil (2018/19: £Nil).

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 14 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

	2020	2019
	£	£
Amounts falling due within one year		
Other taxation and social security	200,590	127,567
VAT payable	-	-
Bank overdraft	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	164	19,340
Payroll payables	633	615
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	171	211
Other payables	26,362	-
Accruals	228,033	227,209
Accruals– relating to property, plant and equipment	-	-
Accruals – relating to intangibles	-	-
Deferred Income	-	-
Trade and other payables	455,953	374,942
Current part of finance leases	-	-
Current part of long term loans	-	-
Current part of imputed finance lease element of PFI and other service concession arrangements contracts	-	-
Other current liabilities	-	-
Total payables falling due within one year	455,953	374,942
Amounts falling due after more than one year		
Other payables, accruals and deferred income	-	-
Trade and other payables	-	-
Imputed finance lease element of PFI and other service concession arrangements contracts	-	-
Long term loans	-	-
Total non current other payables	-	-
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	455,953	374,942

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES

The NIGALA had no provisions for liabilities and charges at either 31 March 2020 or 31 March 2019.

NOTE 16 CAPITAL COMMITMENTS

The NIGALA had no capital commitments at either 31 March 2020 or 31 March 2019.

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.

	2020	2019
	£	£
Obligations under operating leases comprise		
Buildings		
Not later than one year	104,683	55,550
Later than one year but not later than five years	140,250	5,683
Later than five years	-	-
	244,933	61,233

17.2 Finance Leases

The NIGALA had no finance leases in 2019-20 or 2018-19.

17.3 Operating Leases

The NIGALA did not issue any operating leases in 2019-20 or 2018-19.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 18 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

18.1 Off balance sheet PFI and other service concession arrangement schemes.

The NIGALA had no commitments under PFI and other concession arrangement contracts at 31 March 2020 or 31 March 2019.

18.2 On balance sheet (SoFP) PFI Schemes

The NIGALA has no on balance sheet (SoFP) PFI and other service concession arrangements schemes at 31 March 2020 or 31 March 2019.

NOTE 19 OTHER FINANCIAL COMMITMENTS

The NIGALA did not have any other financial commitments at 31 March 2020 or 31 March 2019.

NOTE 20 CONTINGENT LIABILITIES

NIGALA did not have any contingent liabilities at 31 March 2020 or 31 March 2019.

20.1 Financial guarantees, Indemnities and letters of comfort

NIGALA did not have any financial guarantees, indemnities and letters of comfort at 31 March 2020 or 31 March 2019.

NOTE 21 RELATED PARTY TRANSACTIONS

The NIGALA is an arms length body of the Department of Health, and as such the Department is a related party with which the NIGALA 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 arms 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 NIGALA.

NOTE 22 THIRD PARTY ASSETS

The NIGALA held no assets at either 31 March 2020 or 31 March 2019 belonging to third parties.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 23 Financial Performance Targets

23.1 Revenue Resource Limit

The NIGALA is given a Revenue Resource Limit which it is not permitted to overspend.

The Revenue Resource Limit for NIGALA is calculated as follows:

	2020	2019
	Total	Total
	£	£
DoH (excludes non cash)	4,566,033	4,253,449
Other Government Department	-	-
Non cash RRL (from DoH)	85,221	71,538
Total agreed RRL	4,651,254	4,324,987
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	-	-
Total Revenue Resource Limit to Statement of Comprehensive Net Expenditure	4,651,254	4,324,987

23.2 Capital Resource Limit

The NIGALA is given a Capital Resource Limit (CRL) which it is not permitted to overspend.

	2020	2019
	£	£
Gross Capital Expenditure	56,000	113,917
(Receipts from sales of fixed assets)	-	-
Net capital expenditure	56,000	113,917
Capital Resource Limit	56,000	114,500
Overspend/(Underspend) against CRL	-	(583)

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

23.3 Financial Performance Targets

The NIGALA is required to ensure that it breaks even on an annual basis by containing its surplus to within 0.25% of RRL or £20,000, whichever is greater.

	2019-20	2018-19
	£	£
Net Expenditure	(4,644,204)	(4,308,268)
RRL	4,651,254	4,324,987
Surplus/(Deficit) against RRL	7,050	16,719
Break Even cumulative position (opening)	63,122	46,403
Break Even Cumulative position (closing)	<u>70,172</u>	<u>63,122</u>

Materiality Test:

	2019-20	2018-19
	%	%
Break Even in year position as % of RRL	<u>0.15%</u>	<u>0.39%</u>
Break Even cumulative position as % of RRL	<u>1.51%</u>	<u>1.46%</u>

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

NOTE 24 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 9 July 2020.



HEAD OFFICE

Centre House, 79 Chichester Street, Belfast, BT1 4JE.

Tel: 0300 555 0102

Email: admin@nigala.hscni.net

Website: www.nigala.hscni.net

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