
NIGALA Annual Report and Accounts **2021-2022**

The Northern Ireland Guardian Ad Litem Agency (NIGALA) is a statutory HSC Arm's Length Body which safeguards the best interests of children and young people who are subject to adoption and specified public law proceedings.

**The Northern Ireland Guardian Ad Litem Agency
Accounts for the Year ended 31 March 2022**

**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

1 August 2022



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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)
Ms Dawn Shaw (Chief Executive)
Ms Veronica Callaghan (Non-Executive Director)
Mrs Gillian McGaughey (Non-Executive Director)
Mr Fredrick Smyth (Non-Executive Director)
Mr Lee Wilson (Non-Executive Director)

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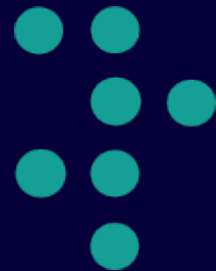
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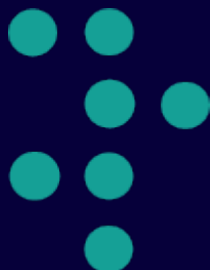
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FOREWORD BY THE CHAIR

MRS GEMMA LOUGHRAN



Foreword by the Chair

Mrs Gemma Loughran, Chair of NIGALA



As chair of the Board of the Northern Ireland Guardian Ad Litem Agency (NIGALA), I am pleased to present our Annual Report and Accounts for the period 1 April 2021 to 31 March 2022.

The year covered in this Report has been one of continuing challenge for all of society in the face of the pandemic. Those working in health and social care have demonstrated particular selflessness in ensuring the maintenance of front-line services to those in need. Many in Northern Ireland have experienced the great pain of losing loved ones due to the Covid virus; many others have contracted the virus and some continue to suffer from its effects.

Of particular concern to us in NIGALA is the adverse effect, particularly on families, of the changes in our society necessitated by the Covid virus. There have been the economic worries, the challenge of lost days and weeks in school, anxiety about examinations, restrictions on contact with relatives, including those in hospital and care homes, fewer social opportunities both for children and young people and their parents.

In the last year our guardians have engaged with 1648 families, with 2644 children and young people; they have shown a real commitment to seeking to ensure that the best interests of each of these children and young persons are promoted and that their voices are heard. New ways of working have been adopted, where appropriate, both in engaging with children and young people and in attending court. Our aim now is to return to direct encounters with children and young people and their families. Our guardians are very ably supported by our administrative and corporate services team and I am very proud of the co-operation of all our staff in seeking to offer the very best to all whose needs we serve. I am grateful to every member of staff for their unfailing dedication and for their success in balancing their work, their own well-being and the needs of their own families, including the clinically vulnerable.

A very important change for NIGALA in the last year was the appointment of our new Chief Executive, Dawn Shaw. Since last April, Dawn has shown very strong leadership and a dynamic commitment to organisational and cultural changes within the Agency. She has developed and strengthened the Senior Leadership Team and, with the continuing assistance of the Leadership Centre, is renewing the motivation and aspirations of all staff. Dawn represents the Agency on the Shadow Family Justice Board and on the Safeguarding Board and is promoting the central role played by NIGALA in co-operation with other

stakeholders, in the service of vulnerable children and young people. The Board wishes to place on public record its very sincere appreciation of the inspirational work of Dawn since she joined NIGALA.

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

While recognising our achievements in the last year, none of the stakeholders involved with families under stress can ignore the very real problem of delay and its effect on the children and young people. As at 31st March 2022, 518 children and young people whose cases are before our Family Courts have been waiting over 400 days for a legal determination of their welfare. Throughout the family justice system, there is continuing concern about delay and its acknowledged adverse effects on the children and young people who are awaiting decisions about their future. NIGALA is represented on the Committee chaired by Her Honour Judge Crawford which will make recommendations to avoid delay unless such delay is purposeful.

Delay in the finalisation of current cases has an impact on one of the most significant challenges which has faced NIGALA in the last year; that challenge is the timely allocation of a guardian to new cases. NIGALA has a statutory duty to allocate a guardian to a case when the Court has decided to appoint a guardian. Throughout the last year, there has always been a waiting list for the allocation of guardians; the number of cases awaiting such allocation has varied from month to month. In April 2021 there were 60 cases awaiting allocation and 66 unallocated at the end of Quarter 3, with a reduction to 49 by March 2022. Our senior leadership team has addressed this problem vigorously and creatively. Some of our guardians have generously agreed to accept an unusually heavy case-load. The Department of Health and the Minister have responded positively by offering extra resources to enable us to appoint more self-employed guardians but, unfortunately, our efforts to make such appointments were unsuccessful. Our Board continues to regard delay in allocating guardians as a major challenge for NIGALA and we will maintain in the coming year our sharp focus on this challenge.

Looking forward to 2022 and beyond, the Agency hopes to play a key role in ensuring the best outcomes for children and young people whose family life is particularly difficult. We will collaborate with other stakeholders, both locally and nationally, to promote the welfare of the children and young people we serve. We have commenced the review of our Corporate Plan and will reflect that review, where relevant, in our governance framework and in the identification and the delivery of business priorities.

The anticipated implementation of the new Adoption and Children legislation will bring some changes to NIGALA including our renaming as the Children's Court Guardian Agency for Northern Ireland (CCGNI) and the change of name from guardian ad litem to Children's Court Guardian. More substantive changes will arise from the range of new orders available in family proceedings and there will be an intensive education programme to prepare our staff for these changes.

This year marks the 25th anniversary of the establishment of NIGALA and we hope to mark this with an event planned for the autumn. Like other Health and Social Care (HSC) bodies NIGALA is scheduled to move to new premises in James House later this year and our intention is for our autumn event to be in our new premises.

The most precious asset of NIGALA is our staff and, on behalf of the Board, I want to express our deep gratitude for the dedication of each of our guardians, of every member of our corporate and administration staff and of each person on the senior leadership team.

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

NIGALA is an Arm's Length Body financed and supported by the Department of Health. I wish to acknowledge publicly our gratitude to the Department for their invaluable support. I also wish to thank the Minister of Health, Robin Swann, for his personal interest in our work which was reflected in a very positive meeting with our Board last July.

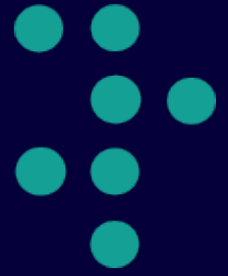
I am pleased to commend this Annual Report.



Gemma Loughran

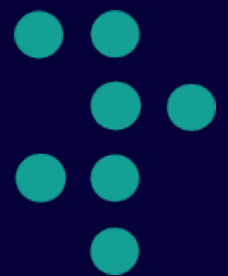
Chair

4 July 2022



OVERVIEW BY THE CHIEF EXECUTIVE

Ms Dawn Shaw



Overview by the Chief Executive

Ms Dawn Shaw, Chief Executive of NIGALA



This is the first Annual report I am presenting in my role as Chief Executive of NIGALA as I commenced my post on the 1 April 2021.

I would like to extend my thanks to the outgoing Chief Executive Mr Peter Reynolds for his safe stewardship of the Agency during his tenure.

It was an unusual time to take up post in the middle of a pandemic and this has restricted my getting to know staff in person. I have been impressed by the dedication and commitment of staff to undertake their role as Guardians to support some of our most vulnerable children, who are subject to public law proceedings. The pandemic has demonstrated the Agency's resilience and ability to embrace and adopt new ways of working. I must also thank our corporate and administrative staff who are the bedrock of the Agency supporting the work of the Guardians and the senior team.

I am also extremely grateful to the NIGALA Chair and Board for their ongoing support and leadership during the last year.

NIGALA has a small senior leadership team which currently consists of two Assistant Directors (ADs) and a Head of Corporate Services; they have all made me very welcome in my first year in post. I am very taken with the knowledge and expertise of this team and their willingness to look at how we can improve the service we offer to children and families. During the year we expanded on the pilot of the Principal Guardian Practitioner (PGP) role to assist with the allocation process which is now more streamlined and transparent. They also facilitate the new model of group supervision for Guardians in line with the regional Social Work supervision policy and the Signs of Safety model of Social Work Practice across NI. These roles have proved successful and we will be moving to making them a permanent part of the management structure in the incoming year, providing additional support to the Guardians.

It has been a challenging year, we have consistently held an average waiting list of cases of 50 cases, which is around 73 children. The ADs and the PGPs have worked tirelessly to ensure the most urgent cases are allocated quickly. NIGALA is not immune to the pressures

in the wider children's social work services, we have more children in care, 3350 at 31 March 22, since the inception of the Children NI (1995) Order and there are high levels of staff vacancies which are not purely Covid related. This all impacts on the processes required to support cases coming to court. However, we have continued to provide a service to 2644 children in 1648 cases during the period 01 April 2021 to 31 March 2022. This has also increased the caseloads with which the Guardians work.

We have had a more focused approach to the use of data within the Agency and now produce a quarterly operational report which provides detailed information on the work of the Agency. The focus on data will continue to be a priority for the Agency as this gives us a richness of evidence about the work we do and the impact on children's lives.

As part of the shadow Family Justice Board delay subgroup and with colleagues from the five Health and Social Care Trusts (HSCT) we have developed a pilot which will allow us to report on the factors contributing to delay, this is explored in more detail later in the report. This will utilise the data which NIGALA holds as part of its internal system.

We were delighted to be awarded two Social Work Awards this year. The first was for the previous Chief Executive, Peter Reynolds who received a Lifetime Achievement Award in recognition of his long service to Social Work.

The second was the Co-Production Award for the Children's Participation Project which supports children's participation in their court proceedings. This included the development of the materials *About Me* and *About Court*, which were co-produced by Guardians, children and young people to facilitate conversations enabling children to convey, in their own words, their wishes and feelings to Judges. This was particularly pleasing given the nature of the role of the Guardian in representing the best interests of children in public law proceedings. This will remain a priority for the Agency in the incoming year.

The focus this year has been internal, ensuring the delivery of services to the children, dealing with the continued impact of Covid on our work, adapting to new ways of working, increasing the management support for staff and a focus on allocation. During the year we have embarked on a series of engagement sessions with staff to focus on issues which impact on the work of the Agency and areas for improvement, all carried out virtually, supported by the HSC Leadership Centre. This has provided us with rich feedback and will be developed into an action plan to support the improvement and transformation agenda for the Agency next year in line with the DoH strategic direction for rebuilding services post Covid.

NIGALA continues to collaborate strategically through membership of key fora including the shadow Family Justice Board; the Safeguarding Board for Northern Ireland; the Northern Ireland Social Work Leaders Network, the Social Work Research Strategy group and the Social Work Workforce Implementation Board.

I would also like to acknowledge the contributions made to the Agency by those staff who have retired this year after many long years of service, Peter Reynolds, John Sheldon, Des Elliott, Roisin Smyth, Deirdre Allen, and a previous Guardian, Mari Donnelly who sadly passed away on the 16th February 2022.

A handwritten signature in black ink that reads "Dawn Shaw". The signature is written in a cursive style and is underlined with a single horizontal line.

Dawn Shaw

CEO

4 July 2022

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

PERFORMANCE OVERVIEW

Setting out the purpose of the NIGALA and performance against its objectives and the risks to the achievement of those objectives.

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 the future life of that child or young person.

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 Arms' Length Bodies (ALBs), on issues of governance and assurance, the NIGALA is directly accountable to the Department of Health.

Resources

The Agency has a small staff complement across its corporate and professional functions, which strives to make a difference for children and young people in a large and complex system. NIGALA holds three office accommodation leases sited strategically in Belfast, Derry/Londonderry and Armagh.

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.

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.

Complaints about the Northern Ireland Guardian Ad Litem Agency

The NIGALA received no complaints from service users in the course of the year. The Agency received 24 compliments from those with whom it engaged.

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 2022 can be found on pages 75 to 79. 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.

Revenue Resource Limit	£4,806,169
Net Expenditure	£4,793,249
Surplus against Revenue Resource Limit	£12,920

The Board of the NIGALA received regular updates on expenditure and year end forecasting to ensure the organisation met its statutory breakeven requirements in 2021-22.

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) 02/22.

Performance Overview



Number of Case Requests and Closures in 2021-22



724 Case Requests



836 Closed Cases

'Live Cases' being dealt with as in the system as at 31 March 2022

812

Live Cases

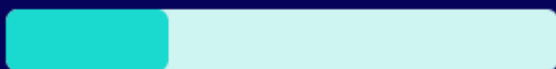


1381

Children



29.4%



213 Return Cases received in-year

1157 Children

Allocated a Guardian as at 31 March 2022



PERFORMANCE ANALYSIS

Providing a balanced and comprehensive analysis of the NIGALA's performance during the year.

Representing Children

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

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

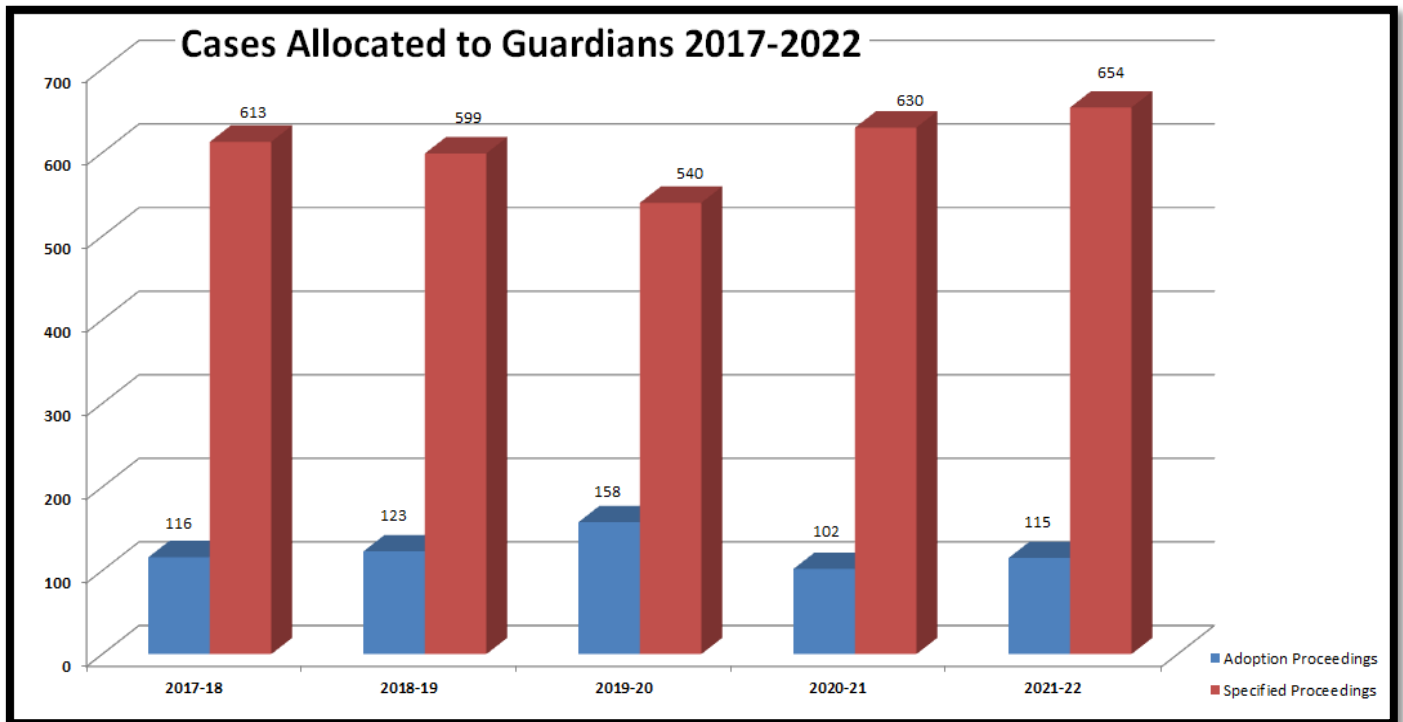
In 2021-22 the Agency received 724 requests from the Courts for Guardian appointments, which involved 1055 children. This number is comparable to the number of referrals for Guardian appointments 2020-21 (727 requests and 1147 children)

The number of cases closed during this period was 836 cases (1263 children) which is significantly higher than the number of case closures in 2020-21 (541 cases involving 814 children) reflecting the impact of Covid upon Court activity.

Whilst there has been an increase in cases closed during the last year, there has been an increase in case duration. In 2021-22 the average duration of a case increased to 420 days from 336 in 2019-20. This increase in case duration is an impact of the Pandemic.

A number of children whose cases are referred to NIGALA have previously been subject to court proceedings. A case is defined as a return case when the application is in respect of the same child/children who were involved in previous proceedings. This year 213 cases or 29% of referrals were return cases.

Over the past five years the average number of cases allocated to Guardians has steadily increased. At the end of March 22 there were 812 cases (1381 children) allocated to Guardians in NIGALA.



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 (2017-2021). This sits alongside the risk register in which risks are also set out against strategic themes. This allows risks to be monitored against their potential impact on KPIs and strategic themes.

Performance against the Indicators as at the 31st March 2022 is outlined below under a colour coded rating.

The Board reviews performance at each of its meetings and formally receives an update on the Business Plan achievement at Mid-Year and Year End.

NIGALA has strategic Goals which drive its performance.

Strategic Themes	Current KPIs	Notes	RAG
<p>Children at the Centre of NIGALA decision making.</p>	<p>KPI 1: Allocation of Cases For Secure Accommodation and Emergency Protection Case a Guardian will be allocated within 8 working days following a court request.</p>	<p>Secure Accommodation: 90% (29 cases)</p> <p>Emergency Protection: 100% (31 cases)</p>	<p style="background-color: green;"></p>
	<p>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></p>	<p>67% of cases for year allocated within 14 days</p>	
<p>Delivery of a quality service to agreed standards.</p>	<p>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.</p>	<p>Satisfaction rating for the year is: 93%</p>	<p style="background-color: green;"></p>
<p>Valuing staff and promoting learning.</p>	<p>KPI 4: Supervision All Guardians will complete the annual cycle of supervision session.</p>	<p>100% All supervision sessions completed.</p>	<p style="background-color: green;"></p>
<p>Efficient use of Resources.</p>	<p>KPI 5: Financial Breakeven NIGALA remains within a financial breakeven surplus target of £20,000</p>	<p>Year-end surplus of £12,290</p>	<p style="background-color: green;"></p>
	<p>KPI 6 : Attendance Improve or maintain sick absence rates from 2021 levels (95.17%)</p>	<p>97.4%</p>	<p style="background-color: green;"></p>

Performance Overview



Number of Children who have had a Final Hearing and been Adopted in 2021-22

104 Children Adopted

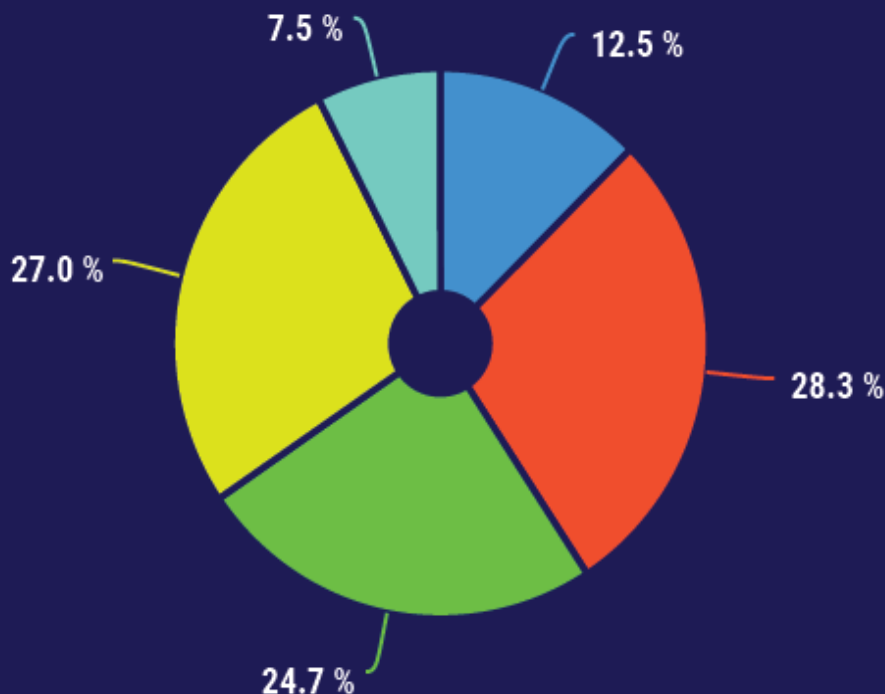
- 91 Placement Adoption
- 9 Step-Parent Adoption
- 4 Relative Adoption

836 cases have closed in-year which means these children and young people have had a final decision made in court where their best interests and wishes and feelings have been represented by a guardian



1263 Children

Age Profile of the children/young people (cases requested)



SAFEGUARDING AND PROMOTING THE INTERESTS OF CHILDREN

NIGALA/HSC Pilot on Delay

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

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

The NIGALA/HSC pilot was identified as a means of collating data at the outset of Care Order and Supervision Order proceedings to inform our collective understanding of the factors that contribute to delay. The six month pilot commenced on 1 December 2021. On receipt of the Art 60 appointing a Guardian the NIGALA allocation manager triages the cases, based on a review of the accompanying HSC Trust documentation, to inform allocation prioritisation. NIGALA capture the following data at the outset of proceedings:

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

The baseline data capture will conclude at the end of May 2022. The five Principal Practitioners for court meet monthly with NIGALA (Assistant Director and a Principal Guardian Practitioner) to review and verify the data for the cases in their respective Trusts. A pro-forma has been devised to track the pilot cases at 300 days. This will collate information in relation to:

- date of and reason for court transfer
- instruction of expert (by whom and type of assessment)
- instruction of independent social worker (by whom and assessment identified)
- any additional assessments identified

- Jurisdiction issues –kinship options outside jurisdiction e.g. National/International checks and assessments required, use of interpreters
- Parental capacity issues
- Concurrent criminal proceedings
- Vacated hearings-reason

The collation of the data will identify recurrent themes and inform the work of the Shadow Family Justice sub-committee on delay.

NIGALA Solicitor Panel

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

The “Protocol for the Working Relationship between NIGALA Panel Solicitors and Guardians” identifies mutual expectations of their respective of roles and responsibilities. The “tandem model of representation” has been described as “a working synthesis of children’s rights and Children’s welfare” (Timms 1998).

A reference group with Guardian and Solicitor representatives meets quarterly to oversee and support the effective operation of the Panel and the associated governance arrangements. It is important that Guardians and Solicitors are aware of relevant strategic initiatives and practice developments that impact on their role and the operation of the Panel. The Agency responded to the Department of Justice (DOJ) consultation during 2021 on “The introduction of Standard Legal Aid Fees for Solicitors in the Family Proceedings Court”. While the DOJ has delayed the introduction of subordinate legislation until early in the next Assembly mandate the implication for the NIGALA Panel will be kept under review. Links have been established with the Legal Services Agency (LSA) in anticipation of the registration scheme scheduled to be operational in January 2023 which will require all Solicitors undertaking legal aid work to be registered with the LSA.

Two joint Guardian/Solicitor training events are hosted annually. Training topics are identified through the reference group. On 2/2/22 The Safeguarding Board hosted a seminar entitled “Withholding Contact/Parental Alienation” addressing the practice challenges on considering contact in the context of acrimonious parental relationships where there are allegations of domestic abuse and implacable hostility.

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

Regional Guidance on the Placement of Children under a Care Order at Home - May 2021

The NIGALA was represented on a working group involving Health and Social Care, colleagues from the Belfast and Northern HSCT's with policy input from the Department of Health to devise the guidance. The guidance was devised primarily in response to recommendations from Case Management Reviews undertaken by the Safeguarding Board NI. Its development took account of practice learning, case law, judicial reviews, finding of two audit reports on children subject of Care Orders placed with parents alongside a growing body of theoretical knowledge and research on the impact of neglect and trauma on children.

The working group determined that the scope of the guidance should incorporate the entire process from the initial stage of decision making to the instigation of pre-proceedings.

The aim of the guidance is to improve practice and support a consistent regional approach. The Guidance was disseminated regionally by the working group members through a number of zoom webinars.

Personal and Public Involvement (PPI) and the NIGALA Youth Forum (NIYAB)



In the last year Personal Public Involvement has been focused on engaging with children and young people by capturing individual feedback at the end of a case, and in engaging with a group representing the young people with whom we work.

The NIGALA Youth Forum began in February 2017. The group members at that time were children and young people who were in foster care and kinship care.

The purpose of the group is to provide a platform so that children and young people's experience of NIGALA is heard within the Agency, and that their experience can inform and improve our practice.

There have been numerous contributors to the Group over the last four years, each member has shared their story and contributed to presentations and poems, which are captured in a Youth Forum portfolio, including,

- “What Mattered to Me” highlights what was important to the young people during their Court Proceedings.
- “Top Tips for Judges when meeting me” outlines what would help children and young people when they meet with Judges.
- “Brothers and Sisters” speaks of the significance to children and young people of their sibling relationships.

In March 2020 the Covid pandemic impacted upon our ability to meet in person. Throughout the pandemic, a small group of young people continued to meet via zoom and continued to share their experiences and stories. We shared the content of our meetings within NIGALA.

- “My Covid Story” captures the young people’s experiences of the pandemic
- “Top Tips for Meeting with Me.” reflects upon their expectations when meeting with Guardians.

The group also shared their experiences of attending their Trust meetings (Looked After Child Meetings) and subsequently met with a representative from the charity Voice Of Young People in Care (VOYPIC) and contributed to VOYPIC’s standards for meetings attended by children and young people.

In September 2021 NIGALA was nominated for and awarded a Social Work Award for Co-Production - Children’s Participation. The Award was presented to one of our Youth Forum members who was in attendance on the day. This was a considerable achievement for both the young people in the group and for all the social work staff who have contributed to promoting the voice of children and young people and promoting children’s participation in NIGALA.

We have continued to meet on zoom. Our focus currently is to rebuild after the pandemic and hopefully progress to resume in person meetings in the coming year.

As part of promoting children and young people’s participation structures within NIGALA, we have looked to Professor Laura Lundy (QUB) and to her model of children’s participation, the Lundy Model which promotes the four main tenets of children’s participation as; Voice, Platform, Audience and Influence.

Going forward the plan of the Youth Forum is to provide a platform for the voice of children and young people to be heard and to enable the young people to influence their audience both within NIGALA and across the service.

Children's Feedback

Children and young people's feedback is an integral element of ensuring that Children and Young People are at the centre of NIGALA. When the case before the Court concludes, children and young people over the age of 7 years are provided the opportunity to provide feedback on their experience of the Guardian service and tell us what mattered to them during the time they had a Guardian. The responses we receive are shared and reflected upon and contribute to us integrating the experience of children and young people into our practice development and improvement. This has included ensuring children and young people's words are reported verbatim in court reports and as an organisation, incorporating in our Recording Policy that recording practice reflects the understanding that the future readers of our records are the children we are working with today.

We are aware of the importance of providing different methods of feedback, and as well as posting traditional paper copy, we also have a phone app whereby a feedback questionnaire can be accessed via a phone link and returned in real time.

The figures for feedback between 20/21 and 21/22 show that there has been a significant increase in the number of children receiving feedback opportunities in 21/22. This may be as a result of the increased number of cases closing as we emerge from the pandemic.

There is ongoing messaging to promote the opportunity for children and young people to provide feedback, to enable their voices and views to be heard within NIGALA and embed a culture which promotes feedback from children and young people.

For the period 1 April 2021 to 31 March 2022:

Feedback has been sent to a total of 389 children during 2021/22 with 125 returns (32%). This is an increase from the previous year when feedback was sent to 205 children and young people and there were 99 returns. Whilst the percentage of returns is lower this year by 16%, it is important that an increased number of children have had the opportunity to make a choice to provide feedback.

The feedback app was piloted during 2020/21 with a group of 15 Guardians. The app then became available to all Guardians during 2021/22. Currently the rate of return from paper copies is 7% higher than the rate of return through the app.

The key messages from children and young people from the feedback during the year are represented by the following examples;

- He explained what would happen at Court;
- My Guardian explained that she was trying to find out what we wanted because our opinions were very important in this situation.
- She explained that she was here to talk to the Judge for me using my words.

These examples highlight the importance to children and young people of the Guardian keeping the child/young person informed and explaining the complexities of court processes to children and young people.






The importance to children and young people of feeling listened to is another theme reflected in the feedback as highlighted by the following examples.

- She wrote down what exactly I said and always asked about my interests;
- I know he listened because he mentioned what I said between each talk;
- She sat and listened to all of my problems even if she couldn't do anything to help;

These themes of having the process explained, knowing what was going to happen, having their voice heard, being listened to are also reflected in the responses by children and young people to the question, "what mattered to you during the time you had a Guardian?",

- Knowing everything that was going to happen.
- Having them explain everything so that I could understand and having to be able to have a voice in the Court.
- She actually listened to me and didn't ignore me;
- Getting things explained properly and knowing I could ask questions.
- Able to put my views and feelings across without being judged.

Feedback also identifies dissatisfaction, and this is also reflected upon by the organisation and individuals. Overall the satisfaction rate was 93% happy/very happy.

					Didn't answer
1	0	5	23	93	3
1%	0%	4%	19%	74%	2%

Children's feedback provides us with invaluable data on what we are doing well and where we can improve our service to children and young people.

Feedback from the Judiciary and Solicitors

In addition to the reciprocal feedback provided at the conclusion of cases Solicitors are invited to provide feedback annually to evaluate the Guardian service. The 2021/22 annual evaluation was e-mailed to the 130 NIGALA Panel Solicitors and 64 responded (49%).

The completed evaluations provided feedback on the Guardian role across a range of areas. Guardians were deemed to provide clear instructions at all times by 88% of the respondents supported by comments i.e. "Have always been fully informed of all updates and have been provided with clear instructions in advance",

"My experience of GALs is that they are very focused from the commencement of cases and bring analysis to bear from the outset".

Responses to the question about Guardians advice to the Courts on timetabling and the requirement for expert instruction were evaluated by 97% of those who provided an answer as either at all times or the majority of time.

Guardian's reflection of the wishes and feelings of children and the promotion of the best interests of children were rated highly by 98% and 97% of all respondents respectively. Additional comments reflected

"My experience of GALs is that they are at all times child focused",

"My experience has been that the GAL allocated has the child's wishes and feelings and best interests as a priority. Sometimes these can conflict especially with older children and the appropriate balance has always been struck"

The assessment of the level of analysis in the GAL's reports was evaluated highly by the 98% who responded as excellent (90%) or good (8%) with supporting comments for example

"The level of analysis is excellent and can often be the document before the Court that is of most benefit to the Court",

"In the recent years I have noticed more focused reports which are issue centred and solution focused which in general is assisting Judges who are under time pressures when reading files",

"The Judiciary on regular occasions compliment the Guardian on providing a report which brings clarity to a case in a concise manner yet including all the necessary information and detail to assist the court in reaching a child focused and full decision".

The overall quality of the service was rated as excellent 93% and good 5% (2% did not provide a response). Additional comments support the overall evaluation,

“In my experience the level of service provided by the Agency has been excellent. The Guardians I have worked with have been very focused on achieving the best outcomes for the children and all acted in a very caring but professional manner”,

“The Guardians I work with are professional, efficient and hard working. Their role in assisting the court to come to solutions for children in care and adoption proceedings is invaluable”.

Feedback on the Guardian service is also sought annually from the Judiciary as a key stakeholder. The annual evaluation for 2021/22 was e-mailed to 21 members of the Judiciary and three responses (14%) were received. Undoubtedly Covid-19 impacted with reliance on remote hearings and a significant reduction in the number of in person hearings. Going forward it is important to re-establish and strengthen collaborative working relationships with the judiciary to inform and support service development.

Despite the low return rate the standard of the Guardian reports was evaluated as either excellent or good with all three responses indicating that the GALs always clearly represent the child’s wishes and feelings. The Guardian oral evidence in general was identified as being both well substantiated and clear.

The overall feedback from the judiciary contained the following comment

“Clearly the Covid-19 pandemic has presented challenges to all those involved in public law cases and Guardians are no different. In particular Guardians, for understandable reasons, have been unable to have the contact they normally would have with subject children. As we hopefully emerge from the previous restrictions I would hope and expect Guardians to resume their well-established practice of maintaining regular contact with the children they represent and be in a position to provide the court with an informed update regarding the child/children. All too often at the many pre-trial reviews there can be a tendency to focus on the parents and their issues”

HOW WE WORK

Quality

In 2021-22 the NIGALA Quality Agenda focused upon updating and implementing the revised Supervision Policy which is in line with the Regional Social Work Supervision Policy. The Policy incorporates the provision of one to one supervision in NIGALA as well as the development and rollout of peer group supervision facilitated by practitioners in the Principal Guardian Practitioner role.

Learning and Improvement

NIGALA has continued to provide learning and improvement opportunities for all employees. As social workers, Guardians are required to be registered with the Northern Ireland Social Care Council (NISCC) and to compile a chronology of continuous professional development.

One of the consequences of the pandemic has been that learning and improvement opportunities are more available via technology which has facilitated increased access. Details of relevant regional and national events are shared on a weekly basis and Guardians have had occasion to attend national conferences, online courses facilitated by NISCC, and opportunity to join webinars and podcasts facilitated by BASW for example.

Joint learning and improvement sessions have taken place with organisations and bodies including HSC Trusts; SBNI; Women's Aid and with the legal profession which have focused on regional initiatives and issues relevant to the practice of Guardians, including the implementation of Signs of Safety, Guidance on Care Orders at Home, the impact of domestic violence/trauma upon children. Learning opportunities for professional development have been made available to all staff in NIGALA such as Leader as Coach training and Collective Leadership.

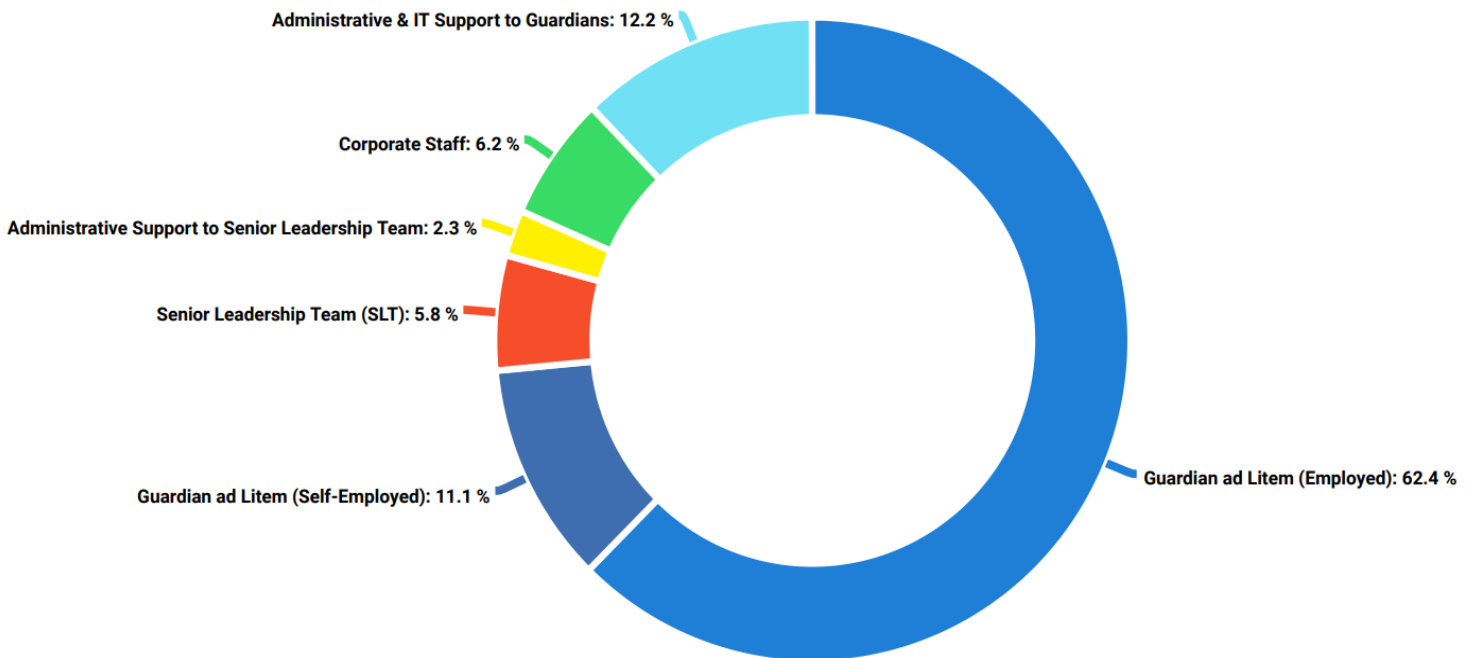
Going forward our learning and improvement programme will include information and access to online and e learning as well as joint programmes with other social work and legal professionals/organisations. Our internal programme will be informed by a learning needs analysis as well as feedback from practitioners and will focus on a programme which enhances skills and knowledge in order to promote a quality service which delivers the best outcome possible for children and young people.

Our Staff

The Agency has a small staff complement across its corporate and professional functions, which strives to make a difference for children and young people in a large and complex system.

NIGALA has held the Investors in People Silver Award for a number of years; this is due for renewal in 2022.

The profile of the NIGALA staff groups are as follows. This is based on a whole time equivalency (wte)



Our Responsibilities

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

- The Agency has an approved Equality Scheme in place, drawn up in accordance with Section 75 and Schedule 9 of the Northern Ireland Act 1998. All policies are screened in accordance with guidance and all staff have received training in equality and diversity.
- The Agency has an approved Health and Safety at Work Policy, complying with the requirements of the Health and Safety at Work (NI) Order 1978 and all other relevant health and safety legislation and codes of practice. There have been no reported accidents in year.
- The NIGALA has a Fraud Policy and Fraud Response Plan in place and an appointed Fraud Liaison Officer. NIGALA participates in the National Fraud Initiative, a data matching exercise that helps prevent and detect fraud. There were no reported incidents of Fraud within the year 2021-22.
- The NIGALA has a Whistleblowing Policy in place. There were no reported incidents under the Whistleblowing Policy within the year 2021-22.
- The Agency has a Sustainable Development Plan. The plan supports the Northern Ireland Executive' Sustainable Development Strategy entitled 'Everyone's Involved', May 2010.

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:

	2021-22 Number	2021-22 Value £	2020-21 Number	2020-21 Value £
Total bills paid	651	1,710,440	718	1,702,041
Total bills paid within 30 day target	649	1,709,885	717	1,701,691
% of bills paid within 30 day target	100%	100%	100%	100%
Total bills paid within 10 day target	630	1,668,749	691	1,685,036
% of bills paid within 10 day target	97%	98%	99%	99%

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	-



Dawn Shaw
Chief Executive
4 July 2022



ACCOUNTABILITY REPORT

The Accountability Report for NIGALA is represented in three main sections

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



CORPORATE GOVERNANCE REPORT

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

- Directors' Report
 - Statement of Accounting Officer Responsibilities
 - Governance Statement
-

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 to 31st March 2022 was Dawn Shaw.

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 2022 was:

- Mrs Gemma Loughran (Chair)
- Mrs Veronica Callaghan (Non-Executive Director)
- Mr Fredrick Smyth (Non-Executive Director)
- Mrs Gillian McGaughey (Non-Executive Director)
- Mr Lee Wilson (Non-Executive Director)
- Ms Dawn Shaw (Chief Executive)

During the year the Board set out the workplan for the Agency in an annual Business Plan; progress on this was formally reported on at mid-year and year end. Delivery of services was monitored on a quarterly basis through an Operation Report from the Senior Leadership Team. Financial performance was monitored at each meeting through a Finance report. The Board has put in place a Governance framework with a reporting timetable for it to receive updates on key risks and assurances throughout the year.

Board Committee structure

NIGALA has appointed the following Committees from its number:

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

Register of Interests

The 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 <https://nigala.hscni.net/download/63/board-meetings/2583/register-of-interests-2021-2022.pdf>

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 she ought to have taken to make herself 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 2021-22 annual accounts was £29,750.

The Business Services Organisation provides an internal audit service to NIGALA. The cost for 2021-22 was £11,154.

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

There was no remuneration paid to the Auditors for non-audit work during 2021-22.

Personal data related incidents

There were no reported incidents of loss of personal data during the year 2021-22.

Charitable donations

The NIGALA did not receive or make any charitable donations within the year 2021-22.

Post balance sheet events

There are no post balance events.

Resource Revenue Allocation Surplus

The NIGALA recognised a £12,920 surplus in its operations against its Revenue Resource Limit of £4,806,169 for the year 2021-22.

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 2022

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, Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Department of Health, including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in FReM have been followed,

and disclose and explain any material departures in the financial statements

- prepare the financial statements on the going concern basis, unless it is appropriate to presume that NIGALA will not continue in operation
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining it is fair, balanced and understandable

The Permanent Secretary of the Department of Health, as Principal Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Ms Dawn Shaw as the Accounting Officer for the 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.

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

Governance Statement 2021-22

1. Introduction / Scope of Responsibility

The Accounting Officer for the year ended 31st March 2022 was Ms Dawn Shaw who took up the role of Accounting Officer on the 1st April 2021.

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. 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 i.e. 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. However due to the Covid Pandemic these formal meetings have not taken place, although meetings with Sponsor Branch have been ongoing. 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
- A completion of a self-assessment tool for all Board committees

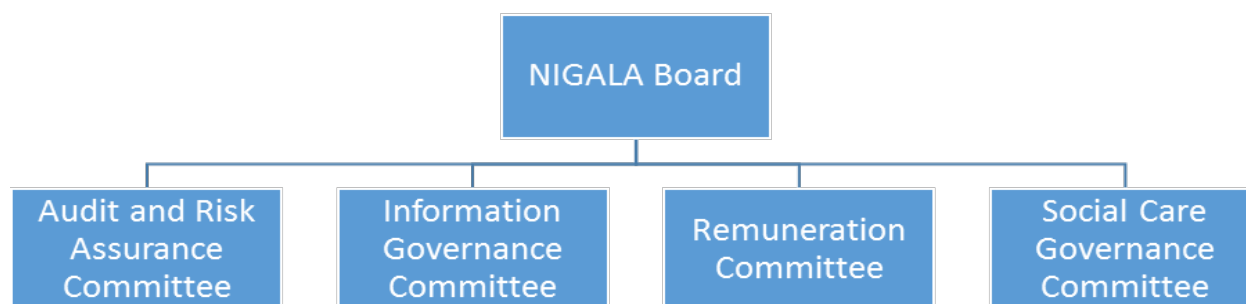
The Board completed an annual Board self-assessment in year. The summary Board assessment for NIGALA was RAG rated Green and this includes the section on data quality and information received by the Board. There were no RAG rated Red compliance areas.

3. Governance Framework

Role and Performance of Committees

The Board’s committee structure is outlined 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 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. Provided 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 2021-22. Attendance of members at Board meetings is set out in the table below:

Name	% Attendance	Meetings attended / possible meetings
Mrs Gemma Loughran (Chair)	100%	6/6
Ms Dawn Shaw	100%	6/6
Mrs Gillian McGaughey	50%	3/6
Ms Veronica Callaghan	100%	6/6
Mr Fredrick Smyth	100%	6/6
Mr Lee Wilson	83.33%	5/6

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 2021-22 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 2021-22. 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. Assurances for the year were reported at the Audit and Risk Assurance Committee.

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 Leadership Team. The current plan was extended to 2022 due to Covid.

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
- 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 Leadership Team 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
- Evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically
- Assess Risk Appetite on the basis that where 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 Leadership Team.

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

- Undertaking assessments to identify the principal risks to the 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 Leadership Team which adheres to Board approved Guidance and Policy on the management of the Risk Register, actions to mitigate risk and learning lessons from reports on incident management and complaints. The strategy was reviewed and updated in year to reflect alignment with the regional Risk Management approach. The system of internal control has been in place in the Agency for the year ended 31st March 2022, 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 2021, updating progress on the continuing effectiveness of the system of internal control. This was presented to the Board on the 21st October 2021

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;
- 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 2021-22, the Internal Auditor reviewed the following systems:

- Financial Review; (satisfactory assurance)
- Quality Assurance Mechanisms; (limited assurance, with NIGALA accepting recommendation to put in place a comprehensive assurance framework for social care governance to improve quality assurance on work of Guardians)
- Case Allocation; (satisfactory assurance)
- Performance Management, including Complaints Management (satisfactory assurance); and
- Risk management; (satisfactory assurance)

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

The Head of Internal Audit's Annual Report stated: "Overall for the year ended 31 March

2022, I can provide **satisfactory** assurance on the adequacy and effectiveness of the organisation’s framework of governance, risk management and control.”

It should be noted that the Agency has a Service Level Agreement with the Business Services Organisation (BSO) for, Human Resources, Procurement, Equality, Shared Services Financial Payments, Payroll and Travel and the review of these systems by the Internal Auditor is reported as part of the BSO Annual Assurance Report. These reports have been presented to the BSO and 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 Leadership Team within the Agency who have responsibility for the development and maintenance of the Internal Control Framework and comments made by the External Auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, Audit and Risk Assurance Committee and Social Care Governance Committee and plans to address weaknesses and ensure continuous improvement to the system are in place.

11. Internal Governance Divergences

Quality Assurance

NIGALA received limited assurance in the Internal Audit on its Quality Assurance Mechanisms. Steps have been identified and agreed to address this in the 2022-23 year.

HRPTS Servers

A managed service is provided for the HR, Payroll, Travel and Subsistence System (HRPTS) for Health and Social Care NI. This service is provided from servers hosted at data centres owned by a sub-contractor of the managed service supplier. This sub-contractor went into administration on 25 March 2022. By email on 1 April 2022, the supplier providing the managed service informed BSO of the administration. The supplier informed BSO that the sub-contractor will continue to trade as normal while the Administrators are exploring options for the company's future, including re-negotiating contractual terms with its existing customers regarding power costs associated with increasing global supply issues. The supplier has confirmed in writing that the sub-contractor is continuing to operate business as normal, as advised by the Administrator. BSO has invoked its business and technical contingency plans and set up Bronze Command. BSO has met with the Minister, Permanent Secretary, Trade Unions and all stakeholders has been informed of the situation and the contingency plans to address this issue.

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

Demand for Services

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 failure to allocate a guardian promptly after notification of the appointment by the court will inevitably lead to delay in the progress of cases thereby compromising the statutory 'no delay' principle. In addition, the Agency will attract considerable criticism from the judiciary if unable to allocate guardians within the timetable prescribed by the Court. In accordance with a duty to '*safeguard the interests of the child*' a delay in the appointment of a guardian may well prejudice the interests of the child thereby having an adverse impact. The impact of Covid-19 on this work has heightened 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 2021-22. However, it must be noted that the Guardians are under severe pressure due to their increased caseloads which is a response to the increased demand.

Financial Challenges - Budget Position and Authority

Budget Position and Authority

The Assembly passed the Budget Act (Northern Ireland) 2022 in March 2022 which authorised the cash and use of resources for all departments and their Arms' Length Bodies for the 2021-22 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2022 also included a Vote on Account which authorised

departments' and their Arms' Length Bodies' access to cash and use of resources for the early months of the 2022-23 financial year. The cash and resource balance to complete for the remainder of 2022-23 will be authorised by the 2022-23 Main Estimates and the associated Budget Bill based on an agreed 2022-23 Budget. In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

Budget Forward position

Following the resignation of the First Minister and the subsequent lack of an Executive, a Budget for 2022-23 could not be finalised. The Finance Minister wrote to departments to set out a way forward in the absence of an Executive to agree a Budget. This process involved DoF issuing departments with contingency planning envelopes for the 2022-23 financial year. These envelopes provided departments with an assessment of the minimum funding they could reasonably expect for 2022-23 and allowed departments to plan for expenditure until such times as a Budget could be agreed.

The Department of Health has agreed an approach with the Minister to enable opening allocations to proceed to continue to fund activity at current levels in 2022/23, while controlling spending in line with the advice from the Finance Minister. However there remains a great deal of uncertainty on the future financial position. The Department's reliance on significant levels of non-recurrent funding in recent years means that it is expecting to face an extremely challenging financial outlook. While The Department of Health is anticipating significant allocations for Health once a Budget is agreed, the 2022/23 budget will continue to require careful managing in order to develop a break even position.

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 its discretionary spending to ensure value for money.

EU Exit

On 29 March 2017, the UK Government submitted its notification to leave the EU in accordance with Article 50. On 31 January 2020, the Withdrawal Agreement between the UK and the EU became legally binding and the UK left the EU. NIGALA continues to work actively with the Department on any potential impact of future outcomes from the UK-EU negotiations on affected services.

Covid-19

The World Health Organisation (WHO) declared the outbreak of Coronavirus disease (Covid-19) a global pandemic on 11 March 2020. Following this 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. 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 2021-22.



Dawn Shaw
Chief Executive
4 July 2022

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.

Remuneration Report for Year Ended 31st March 2022

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 therefore in respect of the Chief Executive.

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

Remuneration Committee Membership

The Remuneration Committee membership at the 31st March 2022 is as follows:

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

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.

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:

Date of Appointment for the NIGALA Executive & Non-Executive Directors as at 31st March 2022

Name	Position	Date of Appointment
Chair:		
Gemma Loughran	Chair	23 rd March 2020
Non-Executive Directors:		
Gillian McGaughey	Non-Executive Director	13 th January 2014 (re-appointed 1 st February 2022)
Fredrick Smyth	Non-Executive Director	13 th January 2014 (re-appointed 1 st February 2022)
Lee Wilson	Non-Executive Director	8 th April 2019
Veronica Callaghan	Non-Executive Director	23 rd March 2020
Executive Director:		
Ms Dawn Shaw	Chief Executive	1 st April 2021

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 2021-22 or 2020-21.

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	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
<£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 are paid in accordance with the provisions of the HSC Pension Scheme Regulations and the Compensation for Premature Retirement Regulations, statutory provisions made under the Superannuation (Northern Ireland) Order 1972.

The table above shows the total exit cost of exit packages agreed and accounted for in 2020-21 and 2021-22. £nil exit costs were paid in 2021-22, the year of departure (2020-21 £nil). Ill health retirement costs are met by the pension scheme and are not included in the table overleaf.

Staff Costs (Audited)

	2021-22			2020-21
	Permanently employed staff	Others	Total	Total
	£s	£s	£s	£s
Staff costs comprise:				
Wages and salaries	2,836,107	0	2,836,107	2,840,546
Social security costs	315,656	0	315,656	286,511
Other pension costs	607,731	0	607,731	577,311
Sub-Total	3,759,494	0	3,759,494	3,704,368
Capitalised staff costs	0	0	0	0
Total staff costs reported in Statement of Comprehensive Expenditure	3,759,494	0	3,759,494	3,704,368
Less recoveries in respect of outward secondments				
Total net costs			3,759,494	3,704,368

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 2021-22 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	2021-22 Total	2021-21 Total
	No.	No.	No.	No.
Administrative and Clerical	19	0	19	18
Social Services	41	0	41	41
	60	0	60	59
Less average staff number relating to capitalised staff costs			0	0
Less average staff number in respect of outward secondments			0	0
Total net average number of persons employed			60	59

The staff numbers disclosed as Others relates 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	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Non-Executive Members								
Bernard Mitchell*	-	0-5	-	-	-	-	-	0-5
Gemma Loughran (Chair)	5-10	5-10	-	-	-	-	5-10	5-10
Gillian McGaughey	0-5	0-5	-	-	-	-	0-5	0-5
Fredrick Smyth	0-5	0-5	-	-	-	-	0-5	0-5
Lee Wilson	0-5	0-5	-	-	-	-	0-5	0-5
Veronica Callaghan	0-5	0-5	-	-	-	-	0-5	0-5
Executive Members								
Peter Reynolds**	-	60-65	-	-	-	(2)	-	60-65
Dawn Shaw***	85-90	-	-	-	21	-	105-110	-
Patricia O'Kane	60-65	60-65	-	-	26	-	90-95	-
Teresa Fallon	60-65	60-65	200	-	20	-	80-85	-
Sean Brown	60-65	60-65	-	-	25	-	85-90	-

* Bernard Mitchell completed his term on 22/3/20, this payment relates to backdated arrears

**Dawn Shaw started as Chief Executive on 1st April 2021

***Peter Reynolds retired 31st March 2021

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 31/3/22 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/03/22 £000	CETV at 31/03/21 £000	Real increase in CETV £000s
Executive Members					
Dawn Shaw	0-5 plus lump sum of 0-5	0-2.5 plus lump sum 0-2.5	27	-	27
Patricia O’Kane	25-30 plus lump sum 85-90	0-2.5 plus lump sum 2.5-5	718	662	37
Theresa Fallon	15-20 plus lump sum 50-55	0-2.5 plus lump sum 2.5-5	423	398	29
Sean Brown	15-20 plus lump sum 35-40	0-2.5 plus lump sum 2.5-5	337	302	26

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.

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

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:

Fair Pay	2021-22	2020-21
Band of Highest Paid Director's Total Remuneration (£000s):	85-90	60-65
75 th Percentile Total Remuneration (£)	53,219	51,668
Median Total Remuneration (£)	53,219	51,668
25 th Percentile Total Remuneration (£)	34,172	31,365
Ratio (75 th /Median/25 th)	1.6/1.6/2.5	1.2/1.2/2.0

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

The banded remuneration of the highest-paid director in NIGALA in the financial year 2021-22 was £85-90k (2020-21 was £60-£65k). This was 1.6 times (2021; 1.2) the 75th percentile of the workforce which was £53,219 (2021; £51,668), 1.6 times (2021: 1.2) the median remuneration of the workforce, which was £53,219 (2021; £51,668), 2.5 times (2021: 2.0) the 25th percentile of the workforce in 2021-22 which was £34,172 (2021; £31,365). No employees received remuneration in excess of the highest-paid director in both years. Remuneration ranged from £19,918 to £63,862 (2020-21; £19,337 to £62,001). Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in kind.

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

Percentage change for:	2021-22 Vs 2020-21
Average employee salary and allowances	3.38%
Highest paid director's salary and allowances	36.20%

No performance pay or bonuses were payable to NIGALA employees in these years

Staff Report for Year Ended 31st March 2022

The average number of Whole Time Equivalent (wte) persons employed by NIGALA during 2021-22 is 60.

Staff Composition

The following table gives an outline of permanently employed staff and Board composition based on gender at the year ended 31st March 2022.

<i>Pay Band</i>	<i>Male</i>	<i>Female</i>
Non-Executives	2	3
Senior Management Team	1	3
Admin and Clerical	1	16
Social Services	5	40
Total	9	62

Equality and Diversity

NIGALA has in place an approved Equality Scheme as set out by the Northern Ireland Equality Commission. The Scheme sets out how NIGALA promotes equality of opportunity and good relations. NIGALA provides an annual progress report to the Northern Ireland Equality Commission on its progress in this agenda.

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.

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

Staff Benefits

There were no Staff Benefits in this year.

Sickness Absence Data

The NIGALA sickness absence rate over the year was 2.60% against a target of 4.04%. Absence for 2020-21 was 2.02%.

Staff Turnover

NIGALA had a staff turnover rate of 6.06% for the year. This was due to staff retirements. The figure of 2020-21 was 1.55%.

Retirements due to ill-health

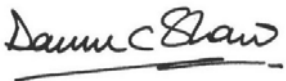
During 2021-22 and 2020-21 there were no early retirements from the NIGALA on the grounds of ill-health.

Consultancy

The NIGALA has not engaged any consultants over the period.

Off Payroll engagements

There were no off payroll engagements during the year 2021-22.



Dawn Shaw
Chief Executive
4 July 2022

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

The Assembly 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:

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

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 she ought to have taken to make herself aware of any relevant audit information and to establish that the Agency's auditors are made aware of that information.

In line with Circular DAO (DoF) 01/2021 the Accounting Officer confirms that the annual report and accounts as a whole are fair, balanced and understandable and that she takes

personal responsibility for the annual report and accounts and the judgements required for determining that they are fair, balanced and reasonable.

Other Payments and Estimates

There were no other payments made during the year.

Losses and Special Payments over £250,000

The 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	2021-22		2020-21
	Number of Cases	£000	£000
Total number of losses	-		-
Total value of losses		-	-

Individual losses over £250,000	2021-22		2020-21
	Number of Cases	£	£
Cash losses	-	-	-
Claims abandoned	-	-	-
Administrative write-offs	-	-	-
Fruitless payments	-	-	-
Stores losses	-	-	-

Special payments	2021-22		2020-21
	Number of Cases	£000	£000
Total number of special payments	-		-
Total value of special payments		-	-

Special Payments over £250,000	2021-22		2020-21
	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

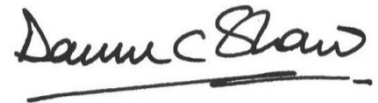
There were no other special payments or gifts made during the year.

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 IAS 37, 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.



Dawn Shaw
Chief Executive
4 July 2022

Certificate of the Comptroller and Auditor General

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 2022 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

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

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

In my opinion the financial statements:

- give a true and fair view of the state of Northern Ireland Guardian Ad Litem Agency's affairs as at 31 March 2022 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 for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of Northern Ireland Guardian Ad Litem Agency in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Northern Ireland Guardian Ad Litem Agency's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

My responsibilities and the responsibilities of the Northern Ireland Guardian Ad Litem Agency and the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

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

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

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

Responsibilities of the Northern Ireland Guardian Ad Litem Agency and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Northern Ireland Guardian Ad Litem Agency and the Accounting Officer are responsible for

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- assessing the Northern Ireland Guardian Ad Litem Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Northern Ireland Guardian Ad Litem Agency will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

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


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

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

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

Report

I have no observations to make on these financial statements.

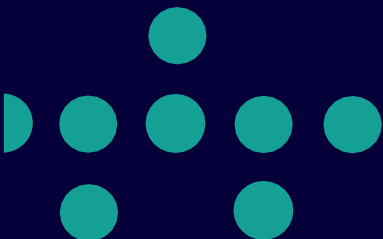


KJ Donnelly
 Comptroller and Auditor General
 Northern Ireland Audit Office
 1 Bradford Court, Galwally, BELFAST
 BT8 6RB
 7 July 2022



FINANCIAL STATEMENTS

Financial Statements of 2021-22



NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

STATEMENT of COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2022

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.

		2021-22	2020-21
	NOTE	£	£
Income			
Income from activities	4.1	-	-
Other operating income (Excluding interest)	4.2	5,780	19,513
Deferred income	4.3	-	-
Total operating income		5,780	19,513
Expenditure			
Staff costs	3	(3,759,494)	(3,704,368)
Purchase of goods and services	3	(14,752)	(12,398)
Depreciation, amortisation and impairment charges	3	(47,543)	(70,143)
Provision expense	3	-	-
Other operating expenditure	3	(977,240)	(866,739)
Total operating expenditure		(4,799,029)	(4,653,648)
Net Operating Expenditure		(4,793,249)	(4,634,135)
Finance income		-	-
Finance expense		-	-
Net expenditure for the year		(4,793,249)	(4,634,135)
Revenue Resource Limit (RRL) received from DoH	22.1	4,806,169	4,646,759
Surplus/(Deficit) against RRL		12,920	12,624
OTHER COMPREHENSIVE NET EXPENDITURE			
		2022	2021
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	41	11
Net gain/(loss) on revaluation of intangibles	6.1/8/6.2	(908)	(159)
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 2022		(4,794,116)	(4,634,283)

The notes on pages 79 to 111 form part of these accounts.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY**STATEMENT of FINANCIAL POSITION as at 31 March 2022**

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	2021-22 £	£	2020-21 £	£
Non Current Assets					
Property, plant and equipment	5.1/5.2	9,770		32,069	
Intangible assets	6.1/6.2	56,414		82,525	
Financial assets	7	-		-	
Trade and other receivables	13	-		-	
Other current assets	13	-		-	
Total Non Current Assets			66,184		114,594
Current Assets					
Assets classified as held for sale	10	-		-	
Inventories	11	500		500	
Trade and other receivables	13	56,202		52,818	
Other current assets	13	32,365		34,757	
Intangible current assets	13	-		-	
Financial assets	7	-		-	
Cash and cash equivalents	12	26,743		28,354	
Total Current Assets			115,810		116,429
Total Assets			181,994		231,023
Current Liabilities					
Trade and other payables	14	(510,096)		(489,489)	
Other liabilities	14	-		-	
Intangible current liabilities		-		-	
Financial liabilities	7	-		-	
Provisions	15	-		-	
Total Current Liabilities			(510,096)		(489,489)
Total assets less current liabilities			(328,102)		(258,466)
Non Current Liabilities					
Provisions	15	-		-	
Other payables > 1 yr	14	-		-	
Financial liabilities	7	-		-	
Total Non Current Liabilities			-		-
Total assets less total liabilities			(328,102)		(258,466)
Taxpayers' Equity and other reserves					
Revaluation reserve		29,232		30,099	
General Fund		(357,334)		(288,565)	
Total equity			(328,102)		(258,466)

The financial statements on pages 75 to 78 approved by the Board on 30th June 2022 and were signed on its behalf;

Signed  (Chairman)

Date 4 July 2022

Signed  (Chief Executive)

Date 4 July 2022

The notes on pages 79 to 111 form part of these accounts.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY**STATEMENT of CASH FLOWS for the year ended 31 March 2022**

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	2021-22 £	2020-21 £
Cash flows from operating activities			
Net operating expenditure		(4,793,249)	(4,634,135)
Adjustments for non-cash transactions	3	77,293	86,643
(Increase)/decrease in trade and other receivables	13	(992)	1,648
<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	14	20,607	33,536
<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		(4,696,341)	(4,512,308)
Cash flows from investing activities			
(Purchase of property, plant & equipment)	5	-	-
(Purchase of intangible assets)	6	-	-
Proceeds of disposal of property, plant & equipment		-	-
Proceeds on disposal of intangibles		-	-
Proceeds on disposal of assets held for resale		-	-
Net cash outflow from investing activities		-	-
Cash flows from financing activities			
Grant in aid		4,694,730	4,502,618
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		-	-
Net financing		4,694,730	4,502,618
Net (decrease)/increase in cash & cash equivalents in the period		(1,611)	(9,690)
Cash & cash equivalents at the beginning of the period	12	28,354	38,044
Cash & cash equivalents at the end of the period	12	26,743	28,354

The notes on pages 79 to 111 form part of these accounts.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

STATEMENT OF CHANGES in TAXPAYERS EQUITY for the year ended 31 March 2022

This statement shows the movement in the year on the different reserves held by NIGALA, analysed into General Fund 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 General Fund 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	Taxpayers' Equity £	General Fund £	Total £
Balance at 1 April 2020		(173,548)	30,247	(143,301)
Changes in Taxpayers Equity 2020-21				
Grant from DoH		4,502,618	-	4,502,618
Other reserves movements including transfers		-	-	-
Comprehensive expenditure for the year		(4,634,135)	(148)	(4,634,283)
Transfer of asset ownership		-	-	-
Non cash charges – auditors' remuneration	3	16,500	-	16,500
Balance at 31 March 2021		(288,565)	30,099	(258,466)
Changes in Taxpayers Equity 2021-22				
Grant from DoH		4,694,730	-	4,694,730
Other reserves movements including transfers		-	-	-
Comprehensive expenditure for the year		(4,793,249)	(867)	(4,794,116)
Transfer of asset ownership		-	-	-
Non cash charges – auditors' remuneration	3	29,750	-	29,750
Balance at 31 March 2022		(357,334)	29,232	(328,102)

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF ACCOUNTING POLICIES

1. Authority

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

The accounting policies 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, intangible assets, inventories and certain financial assets and liabilities.

1.2 Property, Plant and Equipment

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

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

All Property, Plant and Equipment are carried at fair value.

Fair value of Property is estimated as the latest professional valuation revised annually by reference to indices supplied by Land and Property Services.

Fair value for Plant and Equipment is estimated by restating the value annually by reference to indices compiled by the Office of National Statistics (ONS), except for assets under construction which are carried at cost, less any impairment loss.

RICS, IFRS, IVS & HM Treasury compliant asset revaluation of land and buildings for financial reporting purposes are undertaken by Land and Property Services (LPS) at least once in every five year period. Figures are then restated annually, between revaluations, using indices provided by LPS.

The last asset revaluation was carried out on 31 January 2020 by Land and Property Services (LPS) with the next review due by 31 January 2025.

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)

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

Short Life Assets

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

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

Revaluation Reserve

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

1.3 Depreciation

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

Otherwise, depreciation is charged to write off the costs or valuation of property, plant and equipment and similarly, amortisation is applied to intangible non-current

assets, less any residual value, over their estimated useful lives, in a manner that reflects the consumption of economic benefits or service potential of the assets. Assets held under finance leases are also depreciated over the lower of their estimated useful lives and the terms of the lease. The estimated useful life of an asset is the period over which the 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

Impairment loss

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

1.4 Subsequent expenditure

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

The overall useful life of the 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.

1.5 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 non-current asset. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

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.

1.6 Non-current assets held for sale

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

Assets classified as held for sale are not depreciated.

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

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

1.7 Inventories

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

1.8 Income

Income is classified between Revenue from Contracts and Other Operating Income as assessed 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 on an accruals basis when, and to the extent that a performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

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

Income is stated net of VAT.

1.9 Grant in aid

Funding received from other entities, including the Department and the Health and Social Care Board, is accounted for as grant in aid and is reflected through the Statement of Changes in Taxpayers Equity.

1.10 Investments

The NIGALA does not have any investments.

1.11 Research and Development expenditure

NIGALA had no research and development expenditure at 31 March 2022 or 31 March 2021.

1.12 Cash and cash equivalents

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

1.13 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 of 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.

1.14 Private Finance Initiative (PFI) transactions

The NIGALA has had no PFI transactions during the year.

1.15 Financial instruments

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

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

- Financial assets

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

Financial assets are classified into the following categories:

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

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

- Financial liabilities

Financial liabilities are recognised on the Statement of Financial Position when the 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 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, there is low exposure to significant liquidity risks.

1.16 Provisions

The NIGALA had no provisions in 2021-22 or 2020-21.

1.17 Contingent liabilities/assets

The NIGALA had no contingent assets or liabilities at either 31 March 2022 or 31 March 2021.

1.18 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been determined using individual's salary costs applied to their unused leave balances determined from a report of the unused annual leave balance as at 31 March 2022.

However, during the 2021/22 financial year, the unused annual leave balances and therefore the cost of unused leave accounted for increased due to Covid-19 pressures resulting in staff being unable to take planned leave. To ensure staff

didn't lose annual leave during the 2021/22 year, key workers were granted permission to carry over additional unused leave above the usual 5 days, to be taken within the next 2 financial years. The NIGALA staff have key worker status and thus were able to avail of this. 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 with sufficient regularity that the amounts recognised in the financial statements do not differ materially from those determined at the reporting period date. This has been interpreted in the FReM to mean that the period between formal actuarial valuations shall be four years. The actuary reviews the most recent actuarial valuation at the statement of financial position date and updates it to reflect current conditions. The scheme valuation data provided for the 2020 actuarial valuation that is currently underway will be used in the 2021-22 accounts. The 2016 valuation assumptions are retained for demographics whilst financial assumptions are updated to reflect current financial conditions and a change in financial assumption methodology. The 2016 valuation is the most recently completed valuation, since the 2020 valuation is ongoing which is why the demographics assumptions are not updated.

1.19 Value Added Tax

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

1.20 Third party assets

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

Details of third party assets are given in Note 22 to the accounts.

1.21 Government Grants

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

1.22 Losses and Special Payments

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

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

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

1.23 Charitable Trust Account Consolidation

The NIGALA had no charitable trusts at either 31 March 2022 or 31 March 2021.

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

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

IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements, IFRS 12 Disclosure of interests in Other Entities:

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 were effective with EU adoption from 1 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 2022-23, 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.

IFRS 16 Leases:

IFRS 16 (Excluding PFI)

IFRS 16 is effective from 1 April 2022 and has the effect of largely eliminating the current 'off-balance sheet' treatment of operating leases under IAS 17. A lessee is now required to recognise a "right-of-use" asset (the right to use the leased item) and a financial liability for any operating leases where the term is greater than 12 months, excluding those where the associated right-of-use asset is of low value.

The Agency has set the low value financial threshold at £5k and from the lease agreement can determine the non-cancellable periods for which the Trust has the right to use the underlying asset. One key consideration is calculating the implicit interest rate within the lease agreement.

Based on the Agency's review to date of operating leases associated with buildings, equipment and other assets there is likely to be minimal financial impact on the 22/23 financial statements."

IFRS 16 – PFI

IFRS 16 applies a different measurement basis to PFI assets. To date the HM Treasury guidance regarding changes to accounting for PFI arrangements has not been published. Hence it has not been possible to estimate the financial impact on the 22/23 financial statements.

IFRS 17 Insurance Contracts:

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

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

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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' and in the best interests 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 2022****NOTE 3 OPERATING EXPENSES**

Operating Expenses are as follows:

	2021-22	2020-21
	£	£
Staff costs ¹ :		
Wages and Salaries	2,836,107	2,840,546
Social security costs	315,656	286,511
Other pension costs	607,731	577,311
Supplies and services- General	14,752	12,398
Establishment	167,996	89,672
Premises	245,003	199,244
Miscellaneous expenditure	7,383	3,275
Fees- Self Employed Guardians	376,455	401,726
Recharges from other HSC organisations	150,653	156,322
Total Operating Expenses	4,721,736	4,567,005
Non cash items		
Depreciation	22,340	31,033
Amortisation	25,203	39,110
Loss on disposal of property, plant & equipment (including land)	-	-
Auditors remuneration	29,750	16,500
Total non cash items	77,293	86,643
Total	4,799,029	4,653,648

¹ Further detailed analysis of staff costs is located in the Staff Report on page 57 within the Accountability Report.

During the year the NIGALA purchased no non audit services from its external auditor (NIAO) (2020/21: £Nil).

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****NOTE 4 INCOME****4.1 Income from Activities**

The NIGALA had no income from activities in 2021-22 and 2020-21.

4.2 Other Income (Excluding interest)

	2021-22	2020-21
	£	£
Other income from non-patient services	5,780	19,513
Seconded staff	-	-
TOTAL INCOME	5,780	19,513

4.3 Deferred income

The NIGALA had no income released from conditional grants in 2021-22 and 2020-21.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTE 5.1 Property, plant & equipment - year ended 31 March 2022

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

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTE 5.1 (continued) Property, plant & equipment- year ended 31 March 2022

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

Asset financing

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

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 (2021: £Nil).

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

	2021-22 £	2020-21 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTE 5.2 Property, plant & equipment - year ended 31 March 2021

	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 2020	-	136,507	-	-	-	-	110,932	8,571	256,010
Indexation	-	-	-	-	-	-	-	289	289
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	(123,863)	-	-	-	-	(8,626)	(8,860)	(141,349)
At 31 March 2021	-	12,644	-	-	-	-	102,306	-	114,950
Depreciation									
At 1 April 2020	-	133,499	-	-	-	-	52,073	7,347	192,919
Indexation	-	-	-	-	-	-	-	278	278
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to the revaluation reserve	-	-	-	-	-	-	-	-	-
Reversal of impairments (indexn)	-	-	-	-	-	-	-	-	-
Disposals	-	(123,863)	-	-	-	-	(8,626)	(8,860)	(141,349)
Provided during the year	-	1,810	-	-	-	-	27,988	1,235	31,033
At 31 March 2021	-	11,446	-	-	-	-	71,435	-	82,881

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTE 5.2 (continued) Property, plant & equipment- year ended 31 March 2021

	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 2021	-	1,198	-	-	-	-	30,871	-	32,069
At 31 March 2020	-	3,008	-	-	-	-	58,859	1,224	63,091

Asset financing

Owned

Finance leased

 On B/S (SoFP) PFI and other
service concession
arrangements contracts

-	1,198	-	-	-	-	-	30,871	-	32,069
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2021	1,198	-	-	-	-	-	30,871	-	32,069

Asset financing

Owned

Finance leased

 On SOFP PFI and other service
concession arrangements
contracts

-	1,198	-	-	-	-	-	30,871	-	32,069
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
Carrying Amount At 1 April 2021	1,198	-	-	-	-	-	30,871	-	32,069

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 6.1 Intangible assets - year ended 31 March 2022

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Cost or Valuation									
At 1 April 2021	-	151,760	-	-	-	-	-	-	151,760
Indexation	-	(2,167)	-	-	-	-	-	-	(2,167)
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
At 31 March 2022	-	149,593	-	-	-	-	-	-	149,593
Amortisation									
At 1 April 2021	-	69,235	-	-	-	-	-	-	69,235
Indexation	-	(1,259)	-	-	-	-	-	-	(1,259)
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Provided during the year	-	25,203	-	-	-	-	-	-	25,203
At 31 March 2022	-	93,179	-	-	-	-	-	-	93,179

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTE 6.1 (continued) Intangible assets - year ended 31 March 2022

	Software Licenses £	Information Technology £	Websites £	Development Expenditure £	Licences, Trademarks & Artistic Originals £	Patents £	Goodwill £	Payments on Account & Assets under Construction £	Total £
Carrying Amount									
At 31 March 2022	-	56,414	-	-	-	-	-	-	56,414
At 31 March 2021	-	82,525	-	-	-	-	-	-	82,525
Asset financing									
Owned	-	56,414	-	-	-	-	-	-	56,414
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Carrying Amount									
At 31 March 2022	-	56,414	-	-	-	-	-	-	56,414

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:

	2022 £	2021 £
Donations	-	-
Government Grant	-	-
Lottery funding	-	-

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 6.2 Intangible assets - year ended 31 March 2021

	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 2020	-	283,000	-	-	-	-	-	-	283,000
Indexation	-	(474)	-	-	-	-	-	-	(474)
Additions	-	-	-	-	-	-	-	-	-
Donations / Government grant / Lottery Funding	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	(130,766)	-	-	-	-	-	-	(130,766)
At 31 March 2021	-	151,760	-	-	-	-	-	-	151,760
Amortisation									
At 1 April 2020	-	161,206	-	-	-	-	-	-	161,206
Indexation	-	(315)	-	-	-	-	-	-	(315)
Reclassifications	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Impairment charged to the SoCNE	-	-	-	-	-	-	-	-	-
Impairment charged to revaluation reserve	-	-	-	-	-	-	-	-	-
Disposals	-	(130,766)	-	-	-	-	-	-	(130,766)
Provided during the year	-	39,110	-	-	-	-	-	-	39,110
At 31 March 2021	-	69,235	-	-	-	-	-	-	69,235

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022
NOTE 6.2 (continued) Intangible assets - year ended 31 March 2021

	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 2021	-	82,525	-	-	-	-	-	-	82,525
At 1 April 2020	-	35,794	-	-	-	-	-	86,000	121,794

Asset financing

Owned	-	82,525	-	-	-	-	-	-	82,525
Finance leased	-	-	-	-	-	-	-	-	-
On B/S (SoFP) PFI and other service concession arrangements contracts	-	-	-	-	-	-	-	-	-
Carrying Amount At 31 March 2021	-	82,525	-	-	-	-	-	-	82,525

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 1 April 2020	-	35,794	-	-	-	-	-	86,000	121,794

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022 or 31 March 2021.

NOTE 9 IMPAIRMENTS

The NIGALA had no impairments in 2021-22 or 2020-21.

NOTE 10 ASSETS CLASSIFIED AS HELD FOR SALE

The NIGALA did not hold any assets classified as held for sale in 2021-22 or 2020-21.

NOTE 11 INVENTORIES

	2021-22	2020-21
	£	£
Office supplies	500	500
Total	500	500

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

NOTE 12 CASH AND CASH EQUIVALENTS

	2021-22	2020-21
	£	£
Balance at 1 April	28,354	38,044
Net changes in cash and cash equivalents balances	(1,611)	(9,690)
Balance at end balance sheet date	26,743	28,354

The following balances at 31 March were held at

	2021-22	2020-21
	£	£
Commercial Banks and cash in hand	26,743	28,354
Balance at 31 March	26,743	28,354

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 2022

NOTE 13 TRADE AND OTHER RECEIVABLES AND OTHER CURRENT ASSETS

	2021-22 £	2020-21 £
Amounts falling due within one year		
Trade receivables	45,847	41,441
Deposits and advances	-	-
VAT receivable	5,430	3,126
Other receivables – not relating to fixed assets	4,925	8,251
Other receivables – relating to property, plant and equipment	-	-
Other receivables – relating to intangibles	-	-
Trade and other receivables	<u>56,202</u>	<u>52,818</u>
Prepayments	32,365	34,757
Accrued income	-	-
Current part of PFI and other service concession arrangements prepayment	-	-
Other current assets	<u>32,365</u>	<u>34,757</u>
Amounts falling due after more than one year		
Trade receivables	-	-
Deposits and advances	-	-
Other receivables	-	-
Trade and other receivables	<u>-</u>	<u>-</u>
Prepayments and accrued income	-	-
Other current assets falling due after more than one year	<u>-</u>	<u>-</u>
TOTAL TRADE AND OTHER RECEIVABLES	<u><u>56,202</u></u>	<u><u>52,818</u></u>
TOTAL OTHER CURRENT ASSETS	<u><u>32,365</u></u>	<u><u>34,757</u></u>
TOTAL TRADE AND OTHER RECEIVABLES AND OTHER CURRENT ASSETS	<u><u>88,567</u></u>	<u><u>87,575</u></u>

The balances are net of a provision for bad debts of £Nil (2020/21: £Nil).

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****NOTE 14 TRADE AND OTHER CURRENT LIABILITIES > 1YR**

	2021-22	2020-21
	£	£
Amounts falling due within one year		
Other taxation and social security	155,307	147,844
VAT payable	-	-
Bank overdraft	-	-
Trade capital payables – property, plant and equipment	-	-
Trade capital payables – intangibles	-	-
Trade revenue payables	1,264	5,003
Payroll payables	600	622
Clinical Negligence payables	-	-
RPA payables	-	-
BSO payables	175	17
Other payables	-	-
Accruals	352,750	336,003
Accruals– relating to property, plant and equipment	-	-
Accruals – relating to intangibles	-	-
Deferred Income	-	-
Trade and other payables	510,096	489,489
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	510,096	489,489
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 AND OTHER PAYABLES AND OTHER CURRENT LIABILITIES	510,096	489,489

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES**

The NIGALA had no provisions for liabilities and charges at either 31 March 2022 or 31 March 2021.

NOTE 16 CAPITAL COMMITMENTS

The NIGALA had no capital commitments at either 31 March 2022 or 31 March 2021.

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.

	2021-22	2021-22
Obligations under operating leases for the following periods comprise	£	£
Buildings		
Not later than one year	60,000	117,450
Later than one year but not later than five years	43,750	102,750
Later than five years	-	-
	103,750	220,200

NIGALA will move from its Belfast site to a Department of Finance (DoF) owned site in 2022-23 at which time a licence will be agreed.

17.2 Finance Leases

The NIGALA had no finance leases at 31 March 2022 or 31 March 2021.

17.3 Operating Leases

The NIGALA did not issue any operating leases in 2021-22 or 2020-21.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 2022 or 31 March 2021.

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 2022 or 31 March 2021.

NOTE 19 OTHER FINANCIAL COMMITMENTS

The NIGALA did not have any other financial commitments at 31 March 2022 or 31 March 2021.

NOTE 20 CONTINGENT LIABILITIES

NIGALA did not have any contingent liabilities at 31 March 2022 or 31 March 2021.

20.1 Financial guarantees, Indemnities and letters of comfort

NIGALA did not have any financial guarantees, indemnities and letters of comfort at 31 March 2022 or 31 March 2021.

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 2022 or 31 March 2021 belonging to third parties.

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022****NOTE 22 Financial Performance Targets****22.1 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:

	2021-22	2020-21
	Total	Total
	£	£
DoH (excludes non cash)	4,728,876	4,560,116
Other Government Department	-	-
Non cash RRL (from DoH)	77,293	86,643
Total agreed RRL	4,806,169	4,646,759
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	-	-
Total Revenue Resource Limit to Statement of Comprehensive Net Expenditure	4,806,169	4,646,759

22.2 Capital Resource Limit

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

	2021-22	2020-21
	£	£
Gross Capital Expenditure	-	-
(Receipts from sales of fixed assets)	-	-
Net capital expenditure	-	-
Capital Resource Limit	-	-
Overspend/(Underspend) against CRL	-	-

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

22.3 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.

	2021-22	2020-21
	£	£
Net Expenditure	(4,793,249)	(4,634,135)
RRL	4,806,169	4,646,759
Surplus/(Deficit) against RRL	<u>12,920</u>	<u>12,624</u>
Break Even cumulative position (opening)	82,796	70,172
Break Even Cumulative position (closing)	<u><u>95,716</u></u>	<u><u>82,796</u></u>

Materiality Test:

	2021-22	2020-21
	%	%
Break Even in year position as % of RRL	<u>0.27%</u>	<u>0.27%</u>
Break Even cumulative position as % of RRL	<u>1.99%</u>	<u>1.78%</u>

NORTHERN IRELAND GUARDIAN AD LITEM AGENCY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 7 July 2022



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