

# **YOUTH JUSTICE AGENCY**

## **ANNUAL REPORT AND ACCOUNTS 2025-26**



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## **ANNUAL REPORT AND ACCOUNTS 2025-26 For the year ended 31 March 2026**

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by the Department of Justice  
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## **PERFORMANCE REPORT**

### **OVERVIEW**

The purpose of the Overview is to provide sufficient information to ensure that the remit and purpose of the Youth Justice Agency (the Agency or YJA) is understood. The Overview includes:

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

### **FOREWORD BY CHIEF EXECUTIVE**

A Child First ethos remains at the heart of all we do in the Youth Justice Agency and the benefits of this approach have been apparent to us and in our outcome data for some time. It is really gratifying that others have recognised this too and we received a second visit from our friends in the state of Illinois in January. Following the last visit in December 2024, the Illinois State legislature passed legislation to introduce a Child First approach into youth justice practice in Illinois and this latest visit from a group of politicians, judges and senior practitioners was focused on practical ways of implementing Child First. We look forward to continuing that relationship into the future.

We published our Performance Impact Report 2024-25 in November 2025. This document, which is available on the [Department of Justice website](#), sets out the Agency's performance over that year in a clear and easy to read format which includes performance information, survey feedback and case studies. That impact report showed a continued high level of performance across our teams resulting in a positive impact on the lives of children who offend, their families, victims and communities.

**FOREWORD BY CHIEF EXECUTIVE (CONTINUED)**

We invested significant effort this year, through our first ever YJA Workforce Plan, into retaining and recruiting staff. We have had a number of successes in this work, including improved retention, a stronger learning and development offer and improved career progression. We also had our second YJA supported graduate from the Open University's Social Work degree course, and I was delighted that she obtained a first-class honours. We welcomed a number of new staff but sadly lost several experienced restorative justice practitioners to other public sector organisations. This, unfortunately, had an impact on our ability to return youth conference reports to the Public Prosecution Service as quickly as we would have liked. We remain focused, through our second YJA workforce plan (approved by the Board in October), on improving recruitment and retention in the year ahead.

In March, I was really pleased to be at the Palace of Holyrood House in Edinburgh to see Paula Craig, an Administrative Officer in Woodlands Juvenile Justice Centre, being awarded a prestigious Butler Trust commendation from HRH Princess Anne for her work on designing and delivering a health and fitness programme for children in the Juvenile Justice Centre. Paula's work is emblematic of the important pro-social, strengths-focused work of YJA and it was fantastic that her efforts were recognised in this way.

We greatly value our partners in the criminal justice system, in health and social care, in education, in housing, in the voluntary and community sector and in academia, and have welcomed the opportunity to strengthen a number of key relationships over the last year. In particular, we have been able to develop new and improved relationships with Education sector partners which have helped us share more effectively the educational needs of many of the children we work with and develop joint approaches to support more of them back into meaningful education provision. Our research partnership with Queen's University Belfast and the University of Limerick continued this year with research on gender-based needs in the youth justice system being completed which is helping inform our work with girls in the justice system.

Participation and child rights remain at the heart of our work and we were pleased to be part of a coalition, led by Derry and Strabane District Council, which achieved UNICEF

**FOREWORD BY CHIEF EXECUTIVE (CONTINUED)**

Child Friendly City accreditation for the council area. Only a few areas in the UK have achieved this and it was the first area to receive this accreditation on the island of Ireland. This year our Senior Practitioner for Participation also rolled out child right's training across YJA, for DoJ policy staff and for PSNI Youth Diversion Officers.

One of the highlights of my year was sponsoring and presenting the Community Champion award at VOYPIC's Care Day awards in February 2026. The awards are an uplifting experience which celebrate hope and achievement in the face of challenge and adversity. In a way, that sums up what all our brilliant teams work so hard to do on a daily basis. Thank you to them, our volunteers and partners for all their dedication and hard work throughout the year. Ultimately this is what I came into public service for 30 years ago – to help make a positive difference in the lives of vulnerable, sometimes marginalised people. It's a privilege to work with such a great team to do our best every day to make a difference.

**Stephen Martin**  
**Chief Executive and Accounting Officer**

## STATEMENT OF PURPOSE AND ACTIVITIES

### History and statutory background

The Agency was established on 1 April 2003 as an Executive Agency within the Northern Ireland Office following the recommendations of the Criminal Justice Review. On 12 April 2010, justice functions in Northern Ireland were devolved to the Northern Ireland Assembly and the Department of Justice (DoJ) came into existence as a new Northern Ireland Department. From that date, the Agency became an Executive Agency of the DoJ.

The Agency sits within the DoJ's Reducing Offending Directorate (ROD).

### Aims and objectives

The overall aim of the Agency is to ***make communities safer by helping children to stop offending***. The Agency is part of the wider criminal justice system and contributes, alongside other partners, to achieving the system's overall aims and objectives.

### Our statement of purpose

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

### Our mission statement

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

### Our principles

- act in your best interests and promote your rights;
- advocate on your behalf;
- involve victims when appropriate;
- support you to repair harm and relationships;

**Our principles (continued)**

- work in partnership with others;
- focus on your needs, not just what you have done; and
- focus on positive outcomes.

**Our shared values**

We will:

- treat you as individuals;
- focus on strengths and encourage positivity;
- promote safety; and
- listen to everyone, and everyone will have a voice.

We are:

- fair, open and honest;
- kind, compassionate and trauma aware; and
- do not judge.

**Structure**

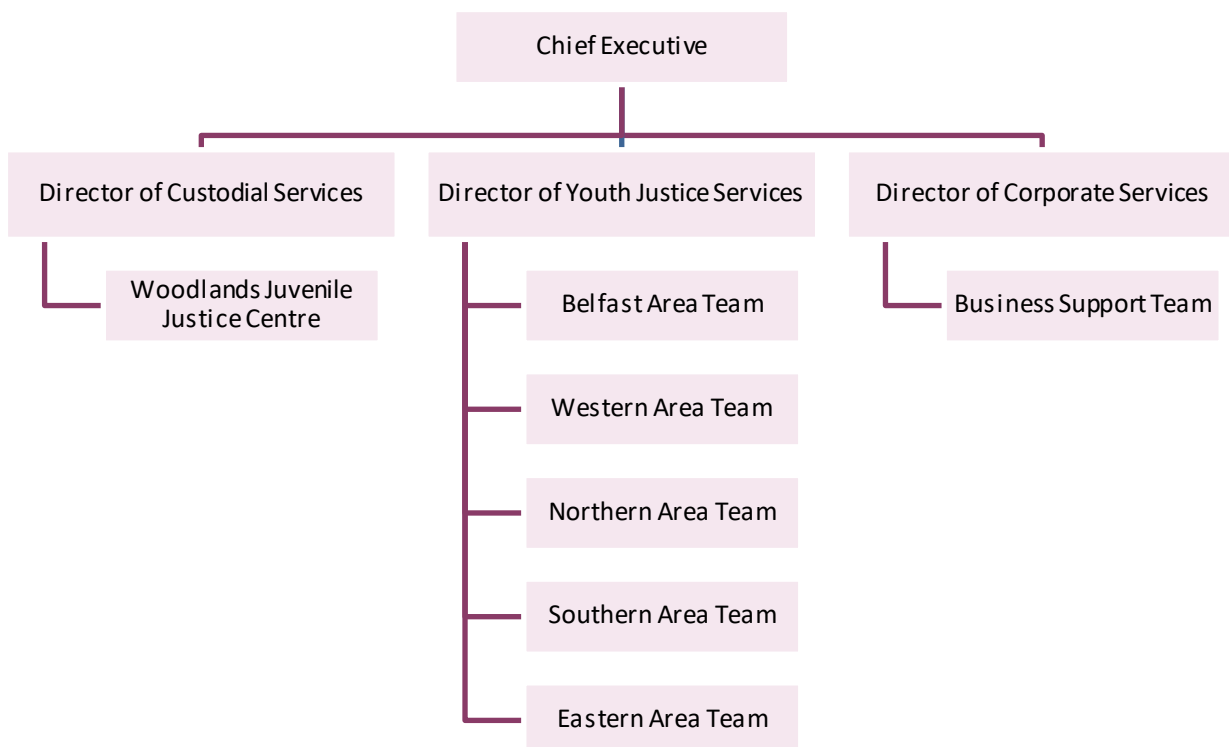
The Agency provides a range of statute-based and non-statutory support services to young people who offend between the ages of 10 to 17 years, both within the community and within custody. In doing so, it works alongside key justice partners, such as the Public Prosecution Service (PPS) and Police Service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

**Structure (continued)**

Communities (DfC); and voluntary and community-based organisations. The emphasis is on helping children to address their offending behaviour, diverting them from crime, assisting their integration into the community and also meeting the needs of the victims of crime, with restorative and reparative justice at its core.

The Youth Justice Agency is within the statutory remit of the Criminal Justice Inspection Northern Ireland (CJINI) and can be subject to independent inspection or review as a single organisation or as part of a thematic inspection. CJINI inspect Woodlands Juvenile Justice Centre (JJC) in partnership with the Regulation and Quality Improvement Authority (RQIA) and the Education and Training Inspectorate (ETI). Services may also be subject to review by the Northern Ireland Commissioner for Children and Young People (NICCY) and by the Northern Ireland Human Rights Commission (NIHRC).

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



## ***Youth Justice Services***

Youth Justice Services (YJS) delivers all community-based interventions. The YJS Directorate is overseen by the Director of YJS. It comprises both administrative and front-line operational staff currently based in five Area Teams strategically located across Northern Ireland. The focus of our interventions is to ensure children are exited from the youth justice system at the earliest point with appropriate support and to deliver improved outcomes for young people, families, victims and communities. Our aim is to reduce offending and reoffending, to improve a young person's life chances and to work in and with communities in order to achieve this.

The Agency has a Child First approach to our work with children and young people, and all services delivered to children/young people and their parents/carers are underpinned by Child First principles. We deliver a range of services often in partnership with others, to:

- address the needs of children to help them address their offending behaviour;
- support children to make amends for the harm caused by their behaviour and assist their integration into the community; and
- meet the needs of the victims of crime.

We do this through:

- working with children who are on the cusp of the formal youth justice system in order to intervene at the earliest opportunity (Earlier Stage Diversion);
- delivering a range of earlier stage and diversionary initiatives including facilitating Children's Diversion Forums in partnership with the PSNI, Education Authority, Health and Social Care (HSC) Trusts and relevant others;
- hosting and delivering Youth Engagement Clinics;

***Youth Justice Services (continued)***

- facilitating and delivering Youth Conferences - both Court ordered and diversionary, ensuring that the victims voice where possible, is heard and represented in any agreed actions;
- supervising and supporting young people, using our YJA Model of Practice Framework, across the continuum of Earlier Stage Diversion through to working with the most complex children at risk of custody or on leaving custody;
- service provision and attendance at all Youth Court sittings across Northern Ireland, including Magistrates', Crown and High Courts as required; and
- delivering programmes and interventions to children and their parents/carers to prevent reoffending.

***Custodial Services***

Woodlands Juvenile Justice Centre (JJC) is located in Bangor. It is the only custodial facility for children in Northern Ireland. It is overseen by the Director of Custodial Services supported by a team of social workers, care workers, nurses, teachers, vocational instructors, support staff and administrative staff. JJC provides a safe, secure and stimulating environment for 10 to 17 year-old boys and girls who have been remanded or sentenced to custody by the Courts in Northern Ireland. The Centre also acts as a place of safety under Police and Criminal Evidence (PACE) legislation.

The JJC has been designed as a centre of excellence within a secure environment, offering and providing a wide range of services and support, tailored to each child's specific needs to support their reintegration to the community upon release and help prevent them reoffending.

A Case Management/Care Planning process integrates social care, education, healthcare and mental health interventions with tailored group-work and individual plans

***Custodial Services (continued)***

to improve outcomes for young people. Families and carers are involved at all points in this process both within the JJC and the wider Agency.

The JJC works closely with colleagues in Youth Justice Services, ensuring a seamless transition from custody back into the community, joint exit planning and agreement on the required support services needed on release. The joint YJA Model of Practice further supports custody to community practices and services. The JJC also actively works with partner organisations to support young people while in custody and on release through effective information sharing, collaborative working and involvement in decision making.

***Corporate Services***

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

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

Internal Audit staff from the Department of Finance (DoF) deliver the internal audit service to the Core Department, its agencies and a number of arm's length bodies.

***Key risks and issues***

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

**Key risks and issues (continued)**

The key risks identified in 2025-26 included:

- inability to retain and recruit sufficient skilled staff to deliver the YJA Corporate Plan; and
- failure to provide safe environment for young people leading to an adverse incident.

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

**Equality of delivery of services to different groups in society**

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

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

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

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

**Equality of delivery of services to different groups in society (continued)**

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

In October 2025, the YJA Management Board approved the YJA Equality Action Plan. The plan mirrors that of the Corporate Plan and covers the period 2025 to 2028. It sets out how the Agency intends to meet its obligations under Section 75 of the Northern Ireland Act 1998. The Agency's Equality Action Plan contributes to the commitments set out in the DoJ Equality Scheme.

The Agency has identified several key actions that will be taken forward during the life span of this plan. These actions will be added to as circumstances dictate to address any identified deficiencies in our delivery of services or developments in the approach to equality.

The YJA Equality Action Plan focuses on four key areas:

- strategy and policy;
- operational practice;
- data; and
- leadership and governance.



**Performance summary (continued)**

**DoJ Priority:** Reducing Offending

**Objective:** To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation.

Area	Action	Progress during 2025-26	Year-end status
		Out-of-Court Disposals Working Group, the Youth Engagement Steering Group and YJA management meetings.	
Reduce the incidence and impact of reoffending by children.	<p>Continue the YJA’s journey to becoming a trauma-informed organisation by completing implementation of the Trauma-Informed Practice Implementation Plan.</p> <p>Commission an evaluation of the YJA/Child and Adolescent Mental Health Service (CAMHS) co-located mental health pilot.</p>	<p>Actions for 2025-26 have focused on more fully embedding trauma informed approaches in YJA’s work with victims. YJA has also delivered training for other public sector organisations, including for NI Housing Executive managers.</p> <p>Phase 1 of the evaluation of the CAMHS/YJA service by Queen’s University Belfast (QUB) has commenced and focuses on examining the development of the service and the model which underpins it. Phase 2, which will commence in 2026-27, will then evaluate the effectiveness of the service/model and help inform its future development.</p>	<p>Achieved</p> <p>Achieved</p>

**Performance summary (continued)**

**DoJ Priority:** Reducing Offending

**Objective:** To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation.

Area	Action	Progress during 2025-26	Year-end status
	Develop further YJA's approach to supporting girls in the justice system by implementing findings from commissioned research on Young People's Gendered Needs and Pathways to Contact with the Youth Justice System in Northern Ireland.	<p>The Gendered Experiences and Pathways to Justice Contact for Girls in Northern Ireland research paper has been received from QUB and the University of Limerick.</p> <p>The findings have been shared with the DoJ Women and Girls Strategy Delivery Group and a multi-agency seminar to disseminate the research findings took place on 5 November 2025.</p>	Achieved

**DoJ Priority:** Empowering People

**Objective:** To support staff across the Department to achieve their potential and the Department's objectives.

Area	Action	Progress during 2025-26	Year-end status
Youth Justice Agency Staffing	Ensure the YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focussed by developing a three-year workforce plan for 2025-2028.	The YJA Workforce Plan 2025-28 was approved by the YJA Board on 8 October 2025, and good progress has been made to date.	Achieved

**Performance summary (continued)**

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

<b>Theme</b>	<b>Strategic Outcome</b>
1. Prevention and Earlier Stage Diversion	Children are exited from the youth justice system at the earliest point, with appropriate support.
2. Statutory Interventions	Improved outcomes for children through statutory interventions.
3. Service Developments	Develop effective and responsive services to meet changing needs.
4. Resource Management	YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused.
5. Resource Management	YJA resources are used effectively, complying with corporate and financial governance.

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

This analysis is underpinned by the continuous development and refinement of the Agency's data collection and analysis processes. The Agency produces an annual statistical bulletin each autumn showing the previous full financial year's data. Early extraction of data for the 2025-26 year reveals:

- over the five-year period through to 2023-24, the number of children entering the formal justice system has decreased by 7.5% (based upon the most recent published figures for entrants to the justice system which relate to the 2023-24 cohort);

**Performance summary (continued)**

- the proportion of Earlier Stage Diversion referrals accounts for 12.7% (169) of all referrals in 2025-26 (2024-25: 13.3%);
- the proportion of statutory referrals has ranged between 73.1% and 81.0% over the five year period between 2021-22 and 2025-26 with the proportion in 2025-26 being 78.5%;
- 69.9% of individual victims participated in the youth conferencing process (2024-25: 72.7%); and
- all sentenced young people leaving custody in 2025-26 had a reintegration plan in place before leaving (2024-25: 100%).

The Agency has delivered on its departmental goals, strategic objectives and priority outcomes for 2025-26 and continues to meet ongoing challenges through the development of innovative practice and greater agility in how we deliver our services to the young people under our care - whether that be within the community or within custody - in a way that fully respects the well-being of our staff and young people.

**Forward look**

In the year ahead, we remain committed to do all we can with the resources available to us to divert children from the formal justice system, through earlier stage diversion (ESD), as much as possible. This is in their best interests, in keeping with our Child First model of practice and has demonstrably positive effects on reducing levels of offending and re-offending. Finding the resources to do this, though, is going to become increasingly difficult in the face of financial challenges and the need to prioritise scarce resources to our statutory obligations to deliver formal justice interventions in support of the Courts and the Public Prosecution Service.

**Forward look (continued)**

Reducing justice sector contact for children improves their life chances and is in their long-term best interests. We have been concerned to see, over the last few years, an increase in statutory referrals for care experienced children. We are leading, alongside the Strategic Planning and Performance Group in the Department of Health, a project to identify practical ways of helping reverse this trend. The level of engagement from a range of partners to this work has been very positive and we are looking forward to tangible steps forward in the year ahead. There has also been an increase in referrals for girls over recent years, and this will remain a key area of focus for the Agency.

One of our most innovative areas of practice development during my time in role has been our YJA Child and Adolescent Mental Health Service (CAMHS) partnership. This has been delivering significant improvements in outcomes for children in the justice system. An academic evaluation of this partnership will be undertaken this year, and we hope this will provide the evidence to put this invaluable service on a firmer financial footing.

The Justice Bill, introduced in 2024, should complete its final Assembly stages during this year and we will work closely with Departmental colleagues on implementing a number of the youth justice provisions as well as on the development of policy and legislation for future consideration.

Our Child First model of practice focuses on identifying and building on a child's strengths to help them avoid further offending. Art has proved to be one effective tool for engaging children in positive, pro-social activities that build self-esteem and improve communication. We are really looking forward to an art exhibition of work by children in the justice system in late May 2026 running into June 2026. We are grateful to our new partners in the Public Record Office of Northern Ireland for hosting this exhibition in their fabulous building in the Titanic Quarter Belfast.

We will maintain a clear focus on delivering our new Workforce Plan in the year ahead. While we have made strides in improving retention and recruitment, there is still more to do. We are currently recruiting youth conference co-ordinators and later in the year, we

**Forward look (continued)**

will initiate recruitment for a number of roles in the Juvenile Justice Centre. Career development and effective succession planning remain key to improving retention and this year we will be supporting our new managers in particular by investing in leadership training and extending developments in trauma-informed supervision. We will also be re-invigorating our health and well-being plan and moving to a more strategic approach to learning and development. A huge thank you to my colleagues leading on this work.

I am blessed in having a fantastic staff team and their dedication, professionalism, skill and compassion is key to the Agency being able to continue to deliver top-quality services to children who offend, their families, victims and communities.

**Stephen Martin**

**Chief Executive and Accounting Officer**

**PERFORMANCE ANALYSIS**

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

**Theme:** Prevention and Earlier Stage Diversion (ESD)

**Outcome 1:** Children are exited from the youth justice system at the earliest point, with appropriate support.

Strategic Outcome	Comment	Year-end status
<p>a) Deliver with partners alternatives to children entering the formal justice system. This will include:</p> <p>ongoing roll-out of the Community Resolution Notices referral scheme for children in partnership with PSNI; and</p> <p>working with PSNI and PPS to develop and test a new diversionary disposal that does not attract a criminal record.</p>	<p>Following a review, a revised CRN Referral Scheme came into effect on 5 January 2026. CRN Referral Scheme numbers continue to be reviewed through the DoJ-led Out-of-Court Disposals Working Group, the Youth Engagement Steering Group and YJA management meetings.</p> <p>The Early Diversion Scheme (EDS) pilot has been extended to a second area. However, the number of referrals remain small and still insufficient to fully test the concept and processes. An EDS Steering Group meeting has been scheduled to consider options and the way forward with this pilot in 2026-27.</p>	<p>Achieved</p> <p>Achieved</p>
<p>b) Implement agreed findings from QUB evaluation of Children’s Diversionary Forums.</p>	<p>The review and revision of Children’s Diversionary Forum Guidance have been completed in line with recommendations from the QUB evaluation.</p>	<p>Achieved</p>
<p>c) Continue to review the Youth Engagement process and implement recommendations, particularly to reduce unnecessary delay.</p>	<p>Additional revisions to the Youth Engagement process were required in the current business year to take account of changes to PSNI management structures. The new Youth Engagement Process Guidance was implemented on 1 December 2025.</p> <p>Work was also undertaken with the PSNI through the Youth Engagement Steering Group to help reduce delay in Stage 3 of the Youth Engagement process.</p>	<p>Achieved</p>
<p>d) Review Sexting Referral Scheme</p>	<p>In conjunction with the PSNI, a review of the Sexting Referral Scheme was completed and an action plan to address key issues identified by the review process has been developed. This work will continue in 2026-27.</p>	<p>Achieved.</p>

**Performance Analysis (continued)**

**Theme:** Prevention and Earlier Stage Diversion (ESD)

**Outcome 1:** Children are exited from the youth justice system at the earliest point, with appropriate support.

Strategic Outcome	Comment	Year-end status
e) Evaluate the CAMHS co-located mental health partnership and work with HSC Trusts and Department of Health Strategic Planning and Performance Group (SPPG) to secure sustainable funding.	Phase 1 of the evaluation of the CAMHS/YJA service by QUB has commenced and focuses on examining the development of the service and the model which underpins it. Phase 2, which will commence in 2026-27, will then evaluate the effectiveness of the service/model and help inform its future.	Achieved

**Theme:** Statutory Interventions

**Outcome 2:** Improved outcomes for children through statutory interventions.

Strategic Outcome	Comment	Year-end status
a) Continue the review the Youth Conference guidance and align to the YJA model of practice.	The review of the Youth Conference Guidance was completed and the revised guidance issued to staff in a Director’s Notice dated 27 May 2025.	Achieved
b) Return 90% of youth conference reports to court within 20 working days and 30 days for PPS.	During 2025-26, 91.4% of reports were returned to court within 20 working days and 82.3% of reports were returned to PPS within 30 working days.	Partially Achieved
c) Implement revised victim guidance to maximise victim involvement in the Youth Conference process.	During 2025-26 69.9% of victims participated in the conference process which provide them with an opportunity to articulate the impact which crime had on them.	Achieved

**Performance Analysis (continued)**

**Theme:** Statutory Interventions

**Outcome 2:** Improved outcomes for children through statutory interventions.

Strategic Outcome	Comment	Year-end status
<p>d) We will review support for victims of offending by children to ensure it is aligned with the YJA's commitment to trauma-informed practice.</p>	<p>The consultation on victim's experience is ongoing. The findings from this engagement has informed a review of resources for victims and changes to the recording of data to ensure language is aligned with the Agency's commitment to trauma-informed practice.</p>	<p>Achieved</p>
<p>e) Continue to monitor trends in young people coming into contact with the YJA and adapt a Model of Practice (MOP) in response to changing needs (e.g. neuro diverse, unaccompanied minors, ethnic minorities)</p>	<p>A scoping exercise looking at the needs of 10-13-year-olds has been completed and the outcomes from this exercise will be used to inform future practice.</p> <p>Senior managers in YJA have attended cultural competence training and a range of resources have been made available to staff on the YJA intranet to enhance their work with ethnic minorities and unaccompanied minors.</p> <p>A senior practitioner post has also been created to lead work on neuro diversity and this work is ongoing.</p>	<p>Achieved</p>
<p>f) Implement findings from the evaluation of the Youth Justice Needs Assessment (YJANA).</p>	<p>The evaluation has been completed and recommendations relating to training, changes to recording of information, safety plan, scoring framework and amendments to guidance documents have been implemented. The revised process is due to be launched in the 2026-27 business year.</p>	<p>Achieved</p>
<p>g) Continue the rollout of a shadowing scheme where custody and community-based staff may learn more about the various roles and practices within each directorate.</p>	<p>The shadowing scheme has continued to be available to staff to allow them to gain significant insight into the work of their colleagues and an improved understanding of each other's role/responsibility and the overall aims of the YJA.</p>	<p>Achieved</p>

**Performance Analysis (continued)**

**Theme:** Statutory Interventions

**Outcome 2:** Improved outcomes for children through statutory interventions.

Strategic Outcome	Comment	Year-end status
h) Continue to support children and their family/carers in the planning for a successful transition from custody to community.	A multidisciplinary approach to care planning continues to be applied to case management with regular engagement between relevant parties, and appropriate care packages in place to help promote a positive return to the community.	Achieved

**Theme:** Service Developments

**Outcome 3:** Develop effective and responsive services to meet changing needs.

Strategic Outcome	Comment	Year-end status
a) Continue the YJA's journey to becoming a trauma-informed organisation by completing implementation of the Trauma Informed Practice implementation through work with the Safeguarding Board NI (SBNI) and HSC Trusts on developing and sharing trauma – informed practice; and Embedding in Reach CAMHS in Woodlands JJC.	Actions for 2025-26 have focused on more fully embedding trauma informed approaches in YJA's work with victims. YJA has also delivered training for other public sector organisations, including for NIHE managers.	Achieved
b) Continue the development of OBA measures across all areas of JJC work.	Delays have been experienced due to additional work required to restore data sets affected by an IT upgrade. Work on the training database has been completed and work on datasets for incidents, accidents and sanctions continued to be progressed.	Partially Achieved

**Performance Analysis (continued)**

**Theme:** Service Developments

**Outcome 3:** Develop effective and responsive services to meet changing needs.

Strategic Outcome	Comment	Year-end status
<p>c) Review and deliver an ongoing refurbishment programme that continues to reflect a child friendly, therapeutic and modern environment for children and young people across YJA.</p>	<p>Significant progress has been made with the refurbishment programme to modernise accommodation and provide a therapeutic and homely environment for children who are detained in custody. A market engagement exercise is also underway to identify options to upgrade access control systems and CCTV.</p>	<p>Achieved</p>
<p>d) Strengthen partnerships with Education, Further Education and employers to identify opportunities for more children who offend to return to Education, Training or Employment (ETE).</p>	<p>Work is ongoing to develop links with a range of partner organisations, including the Labour Market Partnership Programme, Careers Service and training and development organisations, to specifically focus on sourcing, securing and maintaining education, training and employment placements for children. The senior teacher from Woodlands JJC also participates in the YJA Cross Directorate Working Group for Education, Training and Employment to help identify potential placement opportunities.</p>	<p>Achieved</p>
<p>e) Work with DoJ Policy Team to implement changes in practice resulting from the Justice Bill 2024 and help inform the development of further legislation and policy on youth justice services.</p>	<p>YJA have contributed to relevant aspects of the Justice Bill through engagement with DoJ policy team, participation in task and finish group meetings, and attendance at Justice Committee meetings.</p>	<p>Achieved</p>
<p>f) Contribute to the Children's Social Care Reform Programme.</p>	<p>The Department of Health is leading work on Children's Social Care Reform. YJA is represented on the Reform Board and a number of working groups and has provided input to a range of work.</p>	<p>Achieved</p>

**Performance Analysis (continued)**

**Theme:** Service Developments

**Outcome 3:** Develop effective and responsive services to meet changing needs.

Strategic Outcome	Comment	Year-end status
g) Continue to work with colleagues in SBNI to support staff awareness and the development of service pathways for children impacted by Child Criminal Exploitation (CCE).	Senior managers continue to participate in Safeguarding Board NI Board, Committee and Panel meetings. Relevant actions in the YJA Safeguarding Action Plan 2024-26 have also been implemented including development of a child exploitation Risk assessment tool and training framework and delivery of mandatory Safeguarding training to all Agency staff.	Achieved
h) Develop further YJA’s approach to supporting girls in the justice system by implementing findings from the commissioned research on Young People’s Gendered Needs and Pathways to Contact with the Youth Justice System in Northern Ireland.	The Gendered Experiences and Pathways to Justice Contact for Girls in Northern Ireland research paper has been received from QUB and the University of Limerick. The findings have been shared with the DoJ Women and Girls Strategy Delivery Group and a multi-agency seminar to disseminate the research findings took place on 5 November.	Achieved
i) Embed participation practice across YJA and further develop a network of participation champions to ensure the meaningful involvement of children, families and victims in the design and delivery of our services and practice.	The YJA Participation Working Group has been established, and training on participation and Children’s Rights has been delivered to staff. The Participation Senior Practitioner has also completed the UNICEF Train the Trainer Programme to enable them to deliver effective in-house training to their staff group.	Achieved
j) Roll out the Expert by Experience (EBE) role across all YJS area teams. Further develop the EBE model to establish effective co-design and delivery of services.	An options paper for further expansion of the EBE role produced and recruitment process has identified additional EBE representation in the Belfast and Eastern Area Teams.	Achieved

**Performance Analysis (continued)**

**Theme:** Service Developments

**Outcome 3:** Develop effective and responsive services to meet changing needs.

Strategic Outcome	Comment	Year-end status
k) Review YJA exit strategies for children to ensure children are involved in the decision-making process.	A review of evaluation and satisfaction surveys used for exit interviews with children has been completed and revised survey templates have been issued to business managers to ensure consistency of approach across all teams.	Achieved
l) Work with the South-Eastern HSC Trust, through the Partnership Board, on joint service developments across Woodlands and Lakewood.	YJA co-chaired Partnership Board meetings to monitor progress on joint services working and projects including vocational services, nursing and mental health services to ensure effective delivery throughout the year.	Achieved

**Theme:** Resource Management

**Outcome 4:** YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused.

Strategic Outcome	Comment	Year-end status
a) Develop a three-year YJA Workforce plan.	The YJA Workforce Plan 2025-28 was approved by the YJA Board on 8 October 2025, and good progress has been made to date.	Achieved
b) Continue to improve the impact of YJA’s investment in learning and development.	Good progress has been made in the delivery of the annual YJA’s Learning and Development Plan with training implemented as scheduled, strong levels of participation, and clear alignment to organisational priorities.	Achieved
c) Ensure effective staffing levels across all services.	A schedule of structured recruitment competitions has been developed in conjunction with NICSHR to fill vacancies and HR input has been sought to help manage long-term staff absences.	Achieved

**Performance Analysis (continued)**

**Theme:** Resource Management

**Outcome 4:** YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused.

Strategic Outcome	Comment	Year-end status
<p>d) Explore options for the development of a social work degree apprenticeship programme within YJS.</p>	<p>A paper was submitted to the YJA Board in October 2025 setting out options for establishing a Social Work Apprenticeship Programme within YJA which was agreed in principle. Subject to ongoing discussions with NICS HR People &amp; Organisational Development Team a further options paper and supporting business case is scheduled for consideration by the YJA Board in May 2026.</p>	<p>Achieved</p>
<p>e) Maintain effective systems of internal and external communication, staff engagement and well-being support work within YJA.</p>	<p>Staff continue to receive updates on key organisational, departmental developments and wellbeing initiatives via Chief Executive and Directors Notices, Team Briefings, Departmental Corporate Communication Notices and supervision meetings. Regular social media posts, stakeholder meetings, visit programmes and publication of the key corporate documents have ensured external stakeholders are informed and involved in the Agency's work.</p>	<p>Achieved</p>

**Performance Analysis (continued)**

**Theme:** Resource Management

**Outcome 5:** YJA resources are used effectively, complying with corporate and financial governance.

Strategic Outcome	Comment	Year-end status
<p>a) Continue to seek ways to reduce unit costs while maintaining the quality of service.</p>	<p>The YJA executive team, senior management, budget holders and finance colleagues hold regular meetings to consider the impact of budget reductions and identifying ways to reduce costs.</p> <p>The Agency will continue to live within its reduced budget through the management of vacancies. Unit costs have been managed through reductions in overhead costs including accommodation and IT costs. The Agency will also manage its discretionary spend in line with DoJ direction.</p>	<p>Achieved</p>
<p>b) Effectively implement all agreed inspection and audit recommendations, including those from the CJINI inspection of Youth Justice Services.</p>	<p>There are no outstanding recommendations arising from CJINI reports for which YJA is the lead. All recommendations which YJA has the lead for have been implemented.</p>	<p>Achieved</p>
<p>c) Maintain and develop the YJA case management arrangements and Management Information System (MIS) database to provide enhanced statistical and management information.</p>	<p>Monthly Quality Assurance checks are being carried out on YJS and JJC data to ensure consistency in the way the data is recorded. Along with this, the data development agenda is continually being kept up to date in line with any objectives in the updated business plan that may need new data to be collected/recorded.</p>	<p>Achieved</p>
<p>d) Implement actions in the YJA Equality Action Plan.</p>	<p>The YJA Equality Action Plan 2025 to 2028 was approved by the Management Board at its meeting on 8 October 2025.</p> <p>The Agency has identified several key actions that will be taken forward during the life span of this plan. As before, these actions will be added to as circumstances dictate to address any identified deficiencies in our delivery of services or developments in the approach to equality.</p>	<p>Achieved</p>

## Risk management

The Agency's Management Board considers the YJA Risk Register at each of its meetings and risk management has continued to focus on:

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

During the course of 2025-26 the Agency faced a number of key issues that could have had significant impact on the Agency's ability to achieve its corporate objectives.

### ***Delivering the required level of service***

The Agency has been managing a significant risk in relation to the recruitment and retention of professionally qualified practice staff. Northern Ireland Civil Service (NICS) levels of pay have lagged behind similar public sector organisations, particularly for social workers, and we lost a number of valued colleagues to other employers. Through the Workforce Plans, approved by the Board in November 2023 and October 2025, we have worked with HR, local universities and others to improve the retention of experienced colleagues as well as to support newly qualified social workers and youth workers to join us. The Agency has also obtained approval from DoF to introduce a Retention and Recruitment Allowance (RRA) for roles requiring a social/youth work qualification. Payment of the allowance will be effective from 1 May 2025 and will run until 30 April 2028.

## Financial Review

### *Net expenditure per Accounts*

The net expenditure of the Agency for 2025-26 is compared to the previous two financial years in the table below:

	2025-26	2024-25	2023-24
	£000	£000	£000
<b>Total operating income</b>	<b>(4)</b>	<b>(4)</b>	<b>(38)</b>
Staff costs	11,586	10,458	10,854
Purchase of goods and services	4,057	3,904	3,471
Depreciation and impairment charges	1,513	1,343	1,487
Provision expense	167	(24)	226
<b>Total operating expenditure</b>	<b>17,323</b>	<b>15,681</b>	<b>16,038</b>
<b>Net operating expenditure</b>	<b>17,319</b>	<b>15,677</b>	<b>16,000</b>
Finance expense	61	58	5
<b>Net expenditure for the year</b>	<b>17,380</b>	<b>15,735</b>	<b>16,005</b>
Audit notional costs	27	26	25
Other notional costs	543	531	604
<b>Total notional costs</b>	<b>570</b>	<b>557</b>	<b>629</b>
<b>Net expenditure for the year after notionals</b>	<b>17,950</b>	<b>16,292</b>	<b>16,634</b>

### *Budget Outturn for 2025-26*

The Agency's 2025-26 non-ringfenced (cash) resource outturn was £15.740m, £0.238m less than the current approved annual budget. The Agency's 2025-26 capital spend was £0.457m, £0.039m more than the approved budget. The Department of Justice provided prior approval to overspend.

### *Financial position*

The total net assets of the Agency at 31 March 2026 were £18.993m (2024-25: £19.514m).

**Financial Review (continued)*****Non-current assets***

Non-Current Asset expenditure movements are detailed in Notes 5 and 6 to the financial statements. Capital expenditure in 2025-26 totalled £0.462m (2024-25: £1.970m).

***Cash flow***

As detailed in the Statement of Cash Flows, the Agency's Net Assembly draw down in 2025-26 was £16.264m (2024-25: £15.504m) and the net increase in cash and cash equivalents in the year was £0.022m (2024-25: decrease £0.043m).

***Financial risk***

The Agency relies primarily on the Department of Justice for funding and the risk to this funding is low.

The Agency accounts for all transactions in sterling and has no borrowings. As such, the Agency is not exposed to any exchange rate or liquidity risk.

***Cost of custody***

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

- £208,074 (2024-25: £193,136) based on dividing Operating Expenditure (excluding non-standard costs) by the maximum number of available places; or
- £416,148 (2024-25: £386,272) based on dividing Operating Expenditure (excluding non-standard costs) by the number of places the Centre is resourced to accommodate based on current staffing levels and resources available for service delivery.

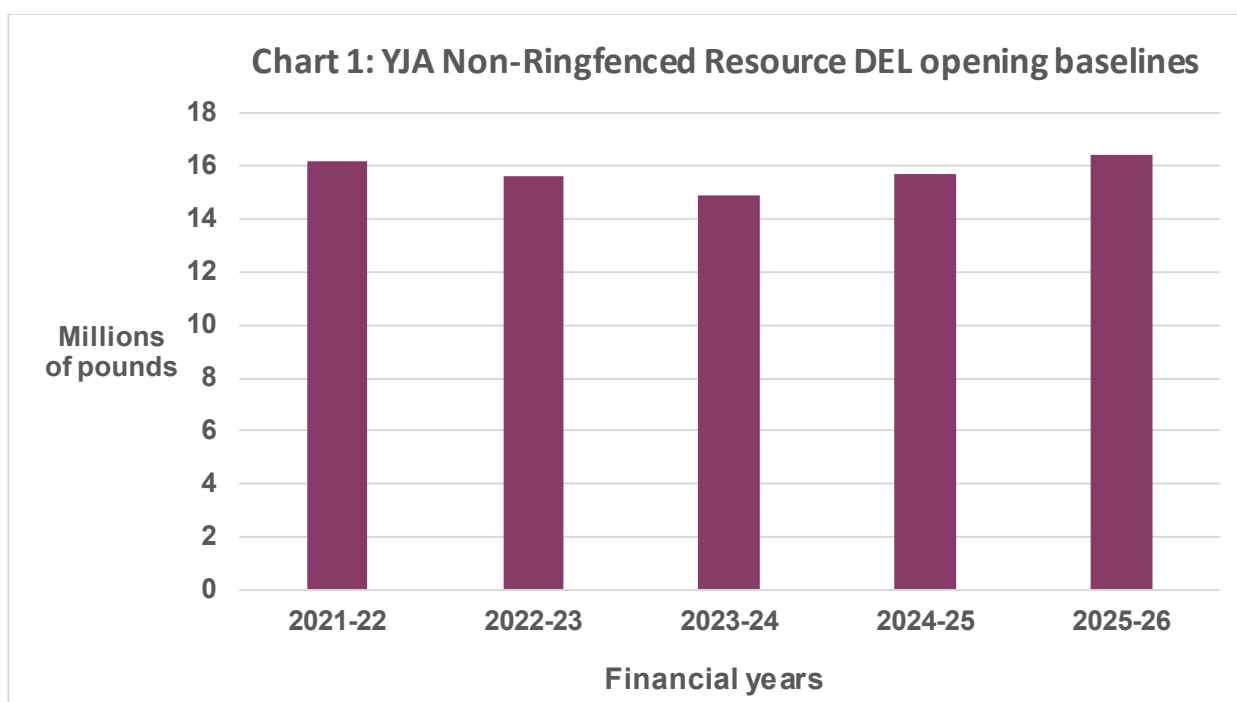
**Financial Review (continued)**

Operating expenditure relates to the resource expenditure outturn with non-standard cost items removed. These relate to the costs in respect of Youth Justice Services, an apportionment of corporate overheads, movements in provisions and impairments arising from the revaluation of fixed assets. The movement in the cost of custody reflects rising staff costs, maintenance costs, and depreciation from Capital spend during the year.

**Long-term expenditure trends**

The chart below shows the movement in the Agency’s opening baseline for non ringfenced Resource Departmental Expenditure Limit (DEL) over the period 2021-22 to 2025-26. This budget pays for programme delivery and running costs excluding non-cash charges for depreciation and impairment of assets.

As outlined in further detail below, the Finance Minister has proposed a Draft multi-year Budget covering the period 2026-27 to 2028-29 for Resource DEL. However, a Budget has not yet been agreed by the Executive. As a result, the chart below has not been updated beyond 2025-26.



**Financial Review (continued)****2025-26 financial year**

On 3 April 2025, in a Written Ministerial Statement, the Finance Minister set out the 2025-26 budgets for Northern Ireland departments which have been agreed by the Executive. The Written Ministerial Statement provided a non-ringfenced Resource DEL budget for the Department of £1,415.3m.

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

- an opening baseline budget of £1,218.4m;
- an additional allocation of £137.7m, including £1.9m for NI Consolidated Fund judicial salaries;
- transformation funding of £5.4m;
- additional security funding for the PSNI of £37.8m; and
- funding for the Executive Programme on Paramilitarism and Organised Crime (EPPOC) of £16m (this is funding to be distributed across various departments and is not solely for the use of DoJ).

**2026-27 to 2028-29**

On 6 January 2026, the Finance Minister issued a Written Ministerial Statement to the Assembly outlining proposed Draft Budget allocations. These proposals covered Resource DEL for the three-year period 2026-27 to 2028-29. The Department's proposed Draft Budget allocations are illustrated below.

**Proposed Resource DEL Draft Budget Allocations**

<b>Resource DEL</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>
Proposed Departmental Budget Outcome	1,575.4	1,497.2	1,525.7
Proposed Autumn Budget - Indicative Allocation	10.0	6.5	-
<b>Total Indicative Resource DEL allocation</b>	<b>1,585.4</b>	<b>1,503.7</b>	<b>1,525.7</b>

## Financial Review (continued)

Although the proposed Draft Budget was published for consultation, it has not yet been agreed by the Executive and therefore remains subject to change, including potential reductions given the pressures faced across all departments. Consequently, there is currently no Executive-agreed Budget in place for the 2026-27 financial year or beyond.

In the absence of an agreed Budget, DoF Permanent Secretary issued each departmental Accounting Officer with a Contingency Planning Envelope on 30 April 2026. These envelopes set out indicative Resource DEL funding levels for 2026-27 to support planning and affordability assessments pending agreement of a Budget by the Executive. Any Budget subsequently agreed by the Executive will supersede these arrangements.

## Audit

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. The C&AG is head of the Northern Ireland Audit Office (NIAO) and reports her findings to the Assembly. The C&AG and her staff are wholly independent of the Agency.

The notional audit fee for the work performed by the staff of the C&AG during the reporting period was £26,900 (2024-25: £25,900). In addition, £nil (2024-25: £1,382) was hard charged by NIAO to the Agency for audit work undertaken in respect of the National Fraud Initiative.

The C&AG may also undertake other statutory activities that are not related to the audit of the body's Financial Statements such as Value for Money (VFM) reports. No such work was undertaken during 2025-26.

## Payment of suppliers

The Agency's policy is to pay bills from all suppliers within 10 working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier. The Agency's compliance with Prompt Payment is provided in the table below.

	2025-26	2024-25
Total invoices paid	2,836	3,082
Total invoices paid within 10 days	2,696	2,855
<b>% of invoices paid within 10 days</b>	<b>95.1%</b>	<b>92.6%</b>
Total invoices paid within 30 days	2,777	3,000
<b>% of invoices paid within 30 days</b>	<b>97.9%</b>	<b>97.3%</b>
<b>Statutory penalties paid for late payments (£'000)</b>	-	-

## Anti-corruption and anti-bribery

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

## Raising a Concern

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

## Human rights

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

## Estates review

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

## Freedom of information and Data Protection

The Freedom of Information (FOI) Act 2000 provides a general right of access to information held by public authorities in the UK subject to certain exemptions. It is intended to promote a culture of openness and accountability amongst public sector bodies and therefore facilitate better public understanding as to how public authorities carry out their duties, why they make the decisions they do, and how they spend public money.

The Data Protection Act 2018 controls how your personal information is used by organisations, businesses, or the government.

Everyone responsible for using personal data has to follow strict rules called 'data protection principles' to ensure personal data is used fairly, lawfully and transparently.

## **Freedom of information and Data Protection (continued)**

The Agency displays, on its website, the processes by which information requests can be made. They must make sure the information is: used fairly, lawfully and transparently.

During 2025-26 the Agency received 20 requests for information under the Freedom of Information Act of which none were returned late and 20 requests regarding personal information under data protection legislation, none of which were returned late.

## **Sustainability Report**

This sustainability report has been prepared in accordance with Dear Accounting Officer (DAO) (DoF) 03/26 - NI Sustainability Reporting Guidance for NICS Departments 2025-26 which is aligned with His Majesty's Treasury (HMT) sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March. NI Sustainability Guidance 2025-26 was issued to NICS Departments mid-year, i.e. Agencies were unaware of the information they were expected to collect at the start of the 2025-26 financial year. As such the Agency does not have full and auditable information on which to report against the emissions reporting and optional disclosures. The Agency is committed to full reporting in accordance with guidance in future years, commencing 2026-27.

### **1. Governance**

The Youth Justice Agency has integrated its climate change statutory obligations into its corporate governance processes and is represented on the DoJ Asset Management Board and Sustainability Working Group. The DoJ Outline Sustainability Strategy, 2023 sets out the Department's, and its agencies, vision for improving its sustainability practices with particular focus on the sectors of: public buildings, transport and energy.

## Sustainability Report (continued)

### **2. Risk Statement**

During 2026-27, YJA will review the current approach and information gathered to enable the inclusion of a Risk Statement in this report which will become mandatory in 2026-27.

### **3. Targets and Baseline**

The YJA continues to gather information on utility usage across its estate. The YJA recognises the need to develop this information for baseline measurement and target setting which will become mandatory reporting in 2027-2028. This exercise will commence during 2026-2027.

### **4. Emissions Scope 1 (fuel burned) and 2 (purchased electricity)**

As of 31 March 2026, the YJA estate comprises of:

Woodlands Juvenile Justice Centre, Bangor (DoJ owned property)

Charles House, Belfast (leased)

Springhill Street, Ballymena (leased)

Castlewellan Road, Banbridge (leased)

Downshire Civic Centre, Downpatrick (leased)

Francis Street, Newtownards (leased)

Embassy Building, Derry (leased)

Scotch Street, Dungannon (leased)

Waterways Ireland Building, Enniskillen (licence)

## Sustainability Report (continued)

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2026-26

	Scope 1 (fuel burned – Natural Gas)	Scope 1 (fuel burned – Heating Oil)	Scope 2 (purchased electricity)
<b>Emissions (kg CO2e)</b>	$1,972,275 \times 0.18296 = 360,847$	$2,363 \times 0.24677 = 583$	$1,166,568 \times 0.177 = 206,482$
<b>Consumption (kWh Gross CVC)</b>	1,972,275	2,363	1,166,568
<b>Net Cost (£millions)</b>	0.134m	0.002m	0.265m

Data source: YJA metrics 2025/26

## 5. Emissions Scope 1 – Fuel burned from Agency owned transport

Table 2: Mileage and emissions by Agency owned vehicle type in 2025-26

Vehicle size/ type	Fuel type	Mileage 2025-26	Kg CO2e 2025-26
<b>Large car</b>	Ultra Low Emission Vehicle (ULEV) Plug In Hybrid Electric Vehicle (PHEV)	245	$245 \times 0.16146 = 39.5$
<b>Large car</b>	Ultra Low Emission Vehicle (ULEV) Plug In Hybrid Electric Vehicle (PHEV)	3444	$3444 \times 0.16146 = 555.2$
<b>Large car</b>	Diesel	3096	$3096 \times 0.33808 = 1046.2$

Data source: YJA metrics 2025/26

**Sustainability Report (continued)****6. Emissions Scope 3 –Business travel via transport not owned by the Agency****6.1 Business travel using staff owned transport**

The table below relates to business travel only and does not include data on staff commuting to and from their normal place of work. Please note that only mileage figures were provided by Financial Shared Services. As details on vehicle size and fuel type were not available, an average conversion factor of 0.26915 has been used.

**Table 3: Mileage and emissions from vehicles not owned by YJA in 2025-26**

Year	Mileage	Kg CO2e
2025-26	335,192	335,192 x 0.26915 = 90,216

*Data source: Financial Shared Services*

**6.2 Business travel public transport that is claimed back****Table 4: Business travel using public transport that is claimed back**

The table below relates to expenses claimed for public transport, such as bus and train, used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26	46.60	215.70	15.20

*Data source: Financial Shared Services*

**Sustainability Report (continued)**

**6.3 Business travel that is booked via Travel desk or equivalent**

Table 5: Air and rail travel that is booked via Travel Desk or equivalent 2025-26

Mode of transport	Category	Class	Distance (km)	Emissions (kg CO2e)
Domestic flight	-	Economy	9,152	1,284
Domestic flight	-	Premium economy	-	-
Domestic flight	-	Business	-	-
Domestic flight	-	First	-	-
International flight	Short haul	Economy	3,576	386
International flight	Short haul	Premium economy	-	-
International flight	Short haul	Business	-	-
International flight	Short haul	First	-	-
International flight	Long haul	Economy	-	-
International flight	Long haul	Premium economy	-	-
International flight	Long haul	Business	-	-
International flight	Long haul	First	-	-
Rail travel	-	Standard	1,244	59
Rail travel	-	First	-	-

*Data source: Selective Travel*

YJA did not book any hotel stays or car hire through the travel desk or equivalent in 2025-26.

## Sustainability Report (continued)

### 7. Paper Printed

**Table 6: Paper printed in 2025-26**

Year	Paper printed (pages)
2025-26	467,187

*Data source: IT Assist*

### 8. Responsible Disposal of ICT Waste

In the specification of the “Framework for disposal services for IT equipment, electronic and electrical equipment”, suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework.

The framework specification also requires the following from suppliers:

All equipment that is not resold must be dismantled and recycled/disposed in accordance with the relevant legislation including, but not limited to:

- the Waste Electrical and Electronic Equipment Directive;
- BS EN ISO 14001: 2015;
- the Environmental Protection Act 1990; and
- the Hazardous Waste Regulations.

### 9. Sustainable Procurement

The Scoring Social Value policy approved by the Executive, mandated that from June 2022, tenders must include a minimum of 10 percent of the total award criteria to social value. On 5 December 2024 DoF secured Executive approval for a revised PPN (Procurement Policy Note) 01/21 - Social Value in Procurement. This came into effect on

**Sustainability Report (continued)**

24 February 2025 strengthening and broadening the theme 'Delivering Net Zero' to 'Delivering Climate Action'. For information on the meaning of Social Value: the Public Procurement Policy Statement which was approved by the NI Executive on the 5th of June 2025 states "Social Value means economic, environmental and social benefits in support of the Programme for Government". The DoF Social Value Strategy document 2025-2027 states, "Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change".

The Procurement Policy Note (PPN) 01/21 – Scoring Social Value has been revised to Procurement Policy Note (PPN) 01/21 - Social Value in Procurement and came into effect on 24 February 2025. Note: This guidance reflects PPN 01/21 (Social Value in Procurement) – February 2025 revision and the requirement to monitor delivery via the Social Value Monitoring System.

**10. Single Use Plastics**

The Agency supports the cross-government approach led by DAERA, in partnership with the Department of Finance (DoF), to eliminate unnecessary single-use plastics (SUPs) from the government estate. As a result, a ban on unnecessary SUPs is now in place across the NICS estate.

**11. Recycled Waste (Optional)**

Not included in this year's report

**12. Water Consumption (Optional)**

Not included in this year's report

**Sustainability Report (continued)****13. YJA's own fleet (Optional)****Table 7: Percentage of the Agency's own hire or lease vehicle fleets that are categorised as Ultra-Low Emission Vehicles (less than 50g CO2 per km).**

Year	Total no. vehicles in fleet	% of vehicles in fleet that are ULEV
2025-26	3	66

**14. Nature recovery and biodiversity action planning (Optional)**

Not included in this year's report.

**15. Climate Change Adaption (Optional)**

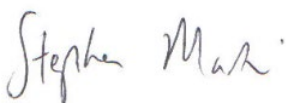
Not included in this year's report.

**16. Sustainable Construction (Optional)**

Not included in this year's report.

**17. Reducing environmental impacts from ICT and Digital (Optional)**

The Youth Justice Agency is committed to reducing the environmental impacts associated with its ICT and digital operations. The Agency remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

**PERFORMANCE REPORT**


**Stephen Martin**  
**Chief Executive and Accounting Officer**  
**24 June 2026**

## **ACCOUNTABILITY REPORT**

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

### **i - Corporate Governance Report**

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

The Corporate Governance Report includes:

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

### **ii - Remuneration and Staff Report**

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

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

### **iii - Assembly Accountability and Audit Report**

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

**iii - Assembly Accountability and Audit Report (continued)**

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

**CORPORATE GOVERNANCE REPORT****DIRECTORS' REPORT****Management Board**

The Agency is headed by a Chief Executive who is supported by a Management Board. The Agency's Management Board is responsible for the strategic and business management of the Agency's operations. Details of the salary and benefits of the Management Board members are disclosed in the Remuneration Report. The structure and members of the Management Board for the year ended 31 March 2026 are set out below. Directors were in post for the full financial year unless otherwise noted.

<b>Post</b>	<b>Member</b>
Chief Executive	Stephen Martin
Director of Custodial Services	Mary Aughey
Director of Youth Justice Services	Colleen Heaney
Director of Corporate Services	Paul Gibson
Non-Executive Member	Dr Richard Horton
Non-Executive Member	Dr Thomas Moore

Dr Richard Horton and Dr Thomas Moore were appointed as Non-Executive Members for a fixed period of three years from 1 April 2023 to 31 March 2026 and were recently reappointed until 31 July 2027.

**Board members' interests**

A Register of Interests is maintained by the Agency, in keeping with best practice, to record declarations of personal, or business interests which may conflict with responsibilities as a member of the Agency's Management Board. A copy of the Register is published on the governance section of the YJA website [www.justice-ni.gov.uk/articles/youth-justice-agency-governance](http://www.justice-ni.gov.uk/articles/youth-justice-agency-governance). Details of transactions of the Agency with organisations in which Board members hold an interest and which could potentially conflict with their management responsibilities are disclosed in Note 16 to the Accounts, Related Party Transactions.

## **Information Security Incidents**

The Agency has a responsibility to safeguard the information it holds, both in electronic and hard copy format, and has in place data security procedures which mirror those of the DoJ to minimise the risk of the compromise of that information. Information assurance issues are reported quarterly to the Agency Management Board.

During 2025-26, there were four minor information security incidents, none of which met the threshold for reporting to the Information Commissioner.

## **Safeguarding and child protection**

The Youth Agency is committed to fulfilling its obligations to deliver on safeguarding and child protection responsibilities for families and children in our care. This includes those within and on the edge of the youth justice system. The Agency is committed to the protection of children from abuse and seeks to achieve this by operating safe, secure and caring environments which address their needs, whilst reducing risk to and from others. Senior managers represent the YJA through attendance at meetings of the Safeguarding Board for Northern Ireland (SBNI) and through participation in a range of Regional SBNI Committees, Sub-groups and Panels. Over the course of the past year Agency staff have contributed substantially to the development of regional practice guidance in relation to Child Criminal Exploitation, alongside the completion of a review of the Agency Safeguarding and Child Protection Policy. This work has been a valuable precursor to the delivery of mandatory safeguarding training for all staff and volunteers.

The YJA operates a structured approach to the overall governance and review of child protection and safeguarding concerns. On a six-monthly basis, senior managers from across both operational Directorates meet with the Chief Executive to review our practice and reporting in respect of child protection.

This enables the Agency to be aware and responsive to emerging issues and staff training needs. All children, young people, staff, parents and representatives of other organisations who use, or have contact with, Agency services are encouraged to be alert to and report any concerns about abuse. This includes those within and on the edge of the youth justice system.

## **Safeguarding and child protection (continued)**

Concerns, whether past or present, will be responded to in keeping with these principles and procedures.

YJA staff invest in maintaining regular contact with children and families and we are aware of the significant stresses and subsequent presenting safeguarding and child protection concerns, which often have their origins in family poverty; addiction; poor mental health; domestic abuse and on-line harms. Within YJA, child protection concerns present across a range of areas. However, they are most frequently related to serious self-harm and mental health concerns, polysubstance use, and threat to life.

As families, children and services struggle with current multi-layered complexities, YJA have worked to deliver responsive trauma informed services often in collaboration with our partners and key stakeholders across the statutory, voluntary and community sectors. We are committed to continuing to integrate the latest research and best practice in the field of Youth Justice alongside our safeguarding responsibilities.

## **Complaints**

The Agency has an easy to understand and responsive complaints procedure which encourages anyone who feels they have been treated unfairly or inappropriately by the Agency to speak out so that concerns can be addressed. The aim is to resolve complaints to the satisfaction of the complainant at the earliest possible stage of the Agency's four-step complaints process, which is monitored in accordance with the Agency's Complaints Charter. During 2025-26 a total of eight complaints were received by the Agency. Full details of the Agency's complaints procedures can be found on the Departmental website at: [www.justice-ni.gov.uk](http://www.justice-ni.gov.uk).

## **NON-EXECUTIVE MEMBERS' REPORT**

Our role as independent Non-Executive Board Members of the Youth Justice Agency Board is to advise, support and constructively challenge the Senior Management Team on matters pertaining to policy, performance, risk management and corporate governance. We also provide oversight and challenge in key areas including budgetary control, human resources, organisational development, business planning and the achievement of strategic outcomes. It is our view that the Youth Justice Agency continued to perform well during 2025-26, notwithstanding ongoing budgetary and staffing pressures. The excellent performance of the Agency in achieving business objectives and maintaining robust governance standards reflects the continuing exemplary commitment, enthusiasm, adaptability and resilience of staff and management.

During what has been our third year of serving as Non-Executive Board Members, we have again welcomed the training and development opportunities afforded to us by attending meetings of the NICS Non-Executive Directors' Forum organised by the DoF, which also enabled us to engage with other NICS Non-Executive Board Members and listen to presentations on various strategic issues. For example, a presentation by the Comptroller and Auditor General for Northern Ireland and head of the Northern Ireland Audit Office was particularly helpful in updating us on the Office's priorities and reinforcing the importance of being alert to opportunities in delivering services and value for money. Informative online meetings organised by the Government Internal Audit Agency also provided useful training and briefing, including in relation to evolving risks and opportunities associated with artificial intelligence for example.

### **Agency Board**

The Agency Board has met eight times during the year 2025-26 and both Non-Executive Board Members (NEBMs) attended all meetings. Opportunities, via Valuing Our People sessions, have been provided for the Non-Executive Board Members to meet with Agency staff across all locations, to help us improve further our understandings of the nature and scope of the work they undertake, the impact this has, and additionally the issues which concern them.

**NON-EXECUTIVE MEMBERS' REPORT (continued)**

Last year we reported that frustrations had been shared regarding concerns over pay parity between Agency staff and other public sector organisations, in relation to staff roles requiring a professional qualification. These concerns were listened to by the Management Team and steps were taken to develop a business case for the creation of a retention and recruitment allowance, and to raise the profile of this important issue with NICS decision-makers. We are pleased to note that the hard work and persistence in pursuing this led to a successful outcome. The Management Team and others within the Agency are to be congratulated for this important achievement. It demonstrates how the Management Team recognises the importance of doing what it can to motivate the staff and to reward them for their dedication and commitment.

We have also noted the Agency's intention to introduce a social work apprenticeship scheme, as part of efforts to strengthen further workforce recruitment and development. This work is presently being taken forward. This is welcomed.

The Agency Board meetings with full attendance continue to be well-structured with agenda and papers distributed in advance to enable the necessary pre-reading and scrutiny of the papers. This enables both of us to better fulfil our constructive challenge role. Adequate time for all agenda matters with space for questions and discussions is provided. Each meeting has a full set of minutes, drafts of which are sent to us shortly after each meeting. The minutes are accompanied by an Action Log, outlining actions to be followed up. This has helped to ensure follow through and provide assurance that matters are acted upon, in keeping with good governance.

The Chief Executive continues to provide regular updates on strategic and policy matters affecting the Agency. He and his Management Team colleagues continue to engage effectively with key external stakeholders, including for example the PSNI, other NI Government Departments, relevant NI charities and overseas organisations.

**NON-EXECUTIVE MEMBERS' REPORT (continued)**

At each Board Meeting we receive reports and updates on initiatives to recruit, retain and train Agency staff. Recruitment and retention in particular pose ongoing and serious challenges which require significant amounts of time and effort from the Management Team. The workforce concerns continue to feature prominently in the Agency's Risk Register, which we review and update at every Board Meeting. Also, we had a separate and specific workshop dedicated to a comprehensive review of all the Agency's risks. This reflected good stewardship and governance as regards potential management of the risks to the organisation.

The Board receives and scrutinises Directors' Reports at each meeting which provide us with updates on current workstreams. These provide us with insights into the day-to-day workings of the Agency, as well as highlighting trends and new issues arising, including for example the potential benefits and drawbacks of social media and AI. These Reports also help us both in constructively challenging the Management Team in areas such as safeguarding, security and other operational risks, value for money, and seeking out opportunities for further improving the important work of the Agency.

The Board continues to receive regular independent monitoring reports which provide assurance to the Board on the quality and provision of services delivered at JJC Woodlands. The Inspector, Mr Austin Treacy, once again attended a Board Meeting, in December 2025, and helpfully presented the work he undertakes. These reports provide us with deeper insights into the work of the JJC, which in turn help us further fulfil our constructive challenge remit.

Each Board meeting is reviewed to ensure it has been effective, in keeping with good practice, and to note any areas for improvement. Between meetings we occasionally raise queries and draw attention to various matters, (e.g. relevant media stories), with members of the Management Team.

**NON-EXECUTIVE MEMBERS' REPORT (continued)****Audit and Risk Committee**

The Audit and Risk Committee (ARC) consists of two Non-Executive Members and Mr John McCord, Independent Member and a civil servant. The role of ARC is to support and constructively challenge the Management Board in its responsibilities for ensuring that corporate governance, risk management and internal control processes operate effectively. Dr Thomas Moore has Chaired the Committee over this period, as part of the rotational arrangements with Dr Richard Horton, the other Non-Executive Member.

ARC met on three occasions during 2025-26 and received ongoing reports from internal and external auditors, regular updates in relation to finance, information assurance, draft annual accounts and guidance in relation to finance circulars. These meetings were also attended by representatives of the Northern Ireland Audit Office. We continue to be assured by the robust standards of financial management and corporate governance operating in the Agency.

As part of the Internal Audit Plan for 2025-26, three Assurance Reviews were agreed and completed during the year:

- Petty Cash;
- Restitution and Youth Conference Orders and Plans; and
- Procurement and Contract Management.

The ARC Chair/s wish to record their thanks to Mr John McCord for his valuable contributions to the Committee's work, and to the other attendees for their professionalism and commitment. The spirit of cooperation between all of those attending the ARC meetings has continued to be exemplary.

**NON-EXECUTIVE MEMBERS' REPORT (continued)**

**Conclusion**

We wish to record our thanks and appreciation to Agency management and staff as we approach the end of our First Term on the Management Board and Audit and Risk Committee.

**Richard Horton and Thomas Moore**

**Non-Executive Members**

## STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Government Resources and Accounts Act (Northern Ireland) 2001, the Department of Finance (DoF) has directed the Youth Justice Agency to prepare for each financial year a statement of accounts in a form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Agency and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by DoF, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the *Government Financial Reporting Manual* have been followed and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Accounting Officer for the Department of Justice has designated the Chief Executive of the Youth Justice Agency as the Accounting Officer for the Agency. The responsibilities of an Agency Accounting Officer include responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable and

**STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES (continued)**

for the keeping of proper records and for safeguarding the Agency's assets are set out in the Accounting Officer's Memorandum in Managing Public Money Northern Ireland (MPMNI) issued by DoF.

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

## GOVERNANCE STATEMENT

### 1. Scope of responsibility

The Agency is an Executive Agency of the DoJ and operates within the context of the Department's overall vision and strategic objectives. The principal aim of the Agency is to make the community safer by helping children to stop offending. In seeking to achieve this the Agency delivers a range of services, often in partnership with others, to help children and young people address their offending behaviour, divert them from crime, assist their integration into the community, and to meet the needs of victims of crime.

As the designated Accounting Officer for the Agency, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Agency's policies, aims and objectives, whilst safeguarding public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in MPMNI. I am accountable for the effective, efficient and economic use of resources provided to the Agency; for the regularity and propriety of its expenditure; and for ensuring that the requirements of MPMNI are met.

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

A Framework Document is in place, this defines the responsibilities of, and the relationship between, the Agency, DoJ, Ministers and the Northern Ireland Assembly and outlines the Agency's financial structure, personnel management arrangements and relationship with other agencies.

Our Sponsor Directorate also approves the Agency's Business Plan and regularly reviews the Agency's progress through regular review meetings.

## 2. Purpose of the governance framework

MPMNI summarises the purpose of the Governance Statement as being to record the stewardship of the organisation to supplement the accounts, providing a sense of how successfully it has coped with the challenge it faces. The Agency's governance framework consists of the Board operating framework, the risk management framework, financial management systems and supporting policies and procedures. The governance framework delivers the systems and processes as well as the culture and values by which the Agency is directed and managed. It sets out how the Agency monitors the achievement of its strategic objectives and considers whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of the governance framework and is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness. The Agency's Governance Framework is set out in the next section of this Governance Statement.

There is also a risk management system in place which is designed to identify the Agency's risk appetite and prioritise the risks to the achievement of the Agency's policies, aims and objectives, to evaluate the likelihood of those risks being realised, their potential impact and to manage them effectively. The system of internal control has been in place in the Agency throughout the year ended 31 March 2026 and up to the date of approval of the accounts.

## 3. Governance framework

### Management Board

The Agency's governance framework is overseen by the Management Board which provides collective strategic and operational leadership. The Agency's governance framework complies with the Corporate Governance Code and is based on:

- a clear organisational structure with accountability structures;

**Governance framework (continued)****Management Board (continued)**

- an effective business planning process including monitoring and evaluation of progress against targets;
- strong financial management controls including delegated authority limits;
- early implementation of guidance to relevant budget holders and monthly financial reporting analysis;
- proper procurement controls and adherence to DoF guidance;
- thorough appraisal of projects, with business cases being prepared for expenditure and approved within delegations; and
- progress against performance targets and objectives which are monitored throughout the business year and a full assessment published in the Agency's Annual Report and Accounts.

I am supported by the Management Board which focuses primarily on policy, planning and priority setting and the monitoring of business performance. The three Directors each have specific areas of responsibility. The two Non-Executive Members bring a good mix of previous knowledge and experience from a wide range of other organisations both public and private sector. I thank them for providing the benefit of their professional skills and advice.

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

**Management Board (continued)**

Attendance by members is shown below for the eight meetings of the Agency Board during 2025-26:

<b>Position</b>	<b>Member</b>	<b>Attendance</b>
Chief Executive	Stephen Martin	8
Director of Custodial Services	Mary Aughey	8
Director of Youth Justice Services	Colleen Heaney	8
Director of Corporate Services	Paul Gibson	8
Non-Executive Member	Dr Richard Horton	8
Non-Executive Member	Dr Thomas Moore	8

The Terms of Reference were last reviewed in April 2025. The YJA Board also undertook a self-assessment in 2024; no issues were identified in relation to the effectiveness of the Youth Justice Agency (YJA) Management Board and its committees. The Board has also introduced a standing item on effectiveness to their meeting agendas to ensure this issue is considered at each of their meetings.

The Management Board is supported by a number of Committees working within the organisation which gives the Board members assurance over the quality of information being presented to them each month. The Committees are:

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

**Audit and Risk Committee**

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

- the Agency's two Non-Executive Members (NEMs); and

**Audit and Risk Committee (continued)**

- a Senior Civil Servant independent of the Agency from within the NICS.

Attendance by members is shown below for the three meetings of the Audit and Risk Committee during 2025-26:

<b>Position</b>	<b>Member</b>	<b>Attendance</b>
Non-Executive Member	Dr Richard Horton (Chair)	3
Non-Executive Member	Dr Thomas Moore	3
Independent Member	John McCord - Civil Servant in Department for Communities	1

The following were generally in attendance at all Audit and Risk Committee meetings:

Chief Executive, Director of Corporate Services, Head of Information and Records Management, Head of Internal Audit, and representatives from NIAO and Financial Services Division (FSD).

The objectives of the Committee are to advise the Accounting Officer on:

- the Agency's risk management process and preparation and updating of the risk management framework;
- the adequacy of arrangements for internal control and risk management including the preparation of the Governance Statement;
- the accounting policies;
- the review of the Annual Report and Accounts prior to submission for audit;
- recommendations identified in the Report to those Charged with Governance;

**Audit and Risk Committee (continued)**

- planned activity of Internal Audit and External Audit;
- the results of internal and external audit activity including ensuring appropriate action has been taken;
- assurances relating to the corporate governance requirements; and
- anti-fraud policies, raising a concern processes and arrangements for special investigations.

The Audit and Risk Committee conducted a review of their Terms of Reference in April 2024.

**Communications Committee**

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

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

***External***

- establishing and maintaining an appropriate public/media profile for the Agency consistent with the requirements of the Management Board; and

**Communications Committee (continued)**

- promoting the work of the Agency to key stakeholders, the media, and to the general public.

***Internal***

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

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

**Procurement, Estates and IT Committee**

The Procurement, Estates and IT Committee meets regularly throughout the year. It is chaired by a Director, who is also a Board member. The Committee operates under agreed Terms of Reference and meetings are recorded. The Committee provides regular updates to the Management Board.

The Committee is responsible for all issues of control, governance and associated assurances in relation to the procurement of goods and services across the Agency. It is supported by an internal Premises Forum which links regional offices and ensures local office needs are met and efficiency is maintained across the estate.

The Committee is also responsible for ensuring that the Agency's estate is commensurate with business needs and delivers value for money. In addition, it oversees the IT strategies, policies and operational requirements within the Agency to ensure they are in line with business needs and the NICS strategic direction.

**Procurement, Estates and IT Committee (continued)**

The role of the Committee is to:

***Procurement***

- ensure best practice in the procurement and contract management of goods and services in line with the public procurement policy and guidance from DoF's Construction and Procurement Delivery (CPD);
- ensure the Agency procurement strategy supports the objectives set out in the Corporate Plan;
- ensure transparency, equality of opportunity and consistency in all procurement practices;
- work towards achieving value for money through competitive tender, collaborative opportunities within the wider DoJ family etc;
- provide advice to Senior Managers on the most efficient, economic and effective process for the procurement of goods and services;
- identify areas for efficiency and establish Agency wide contracts for generic services; and
- consider all procurement proposals in relation to goods and services, IT, premises; external funding to voluntary and community groups, small grants, learning and development and consultancy.

***Estates***

- carry out a fundamental review of the Agency estate, particularly in relation to Youth Justice Services Directorate (regionally based);

**Procurement, Estates and IT Committee (continued)**

- ensure the Youth Justice Services estate is fit for purpose and is of the right configuration to meet caseload;
- work towards achieving value for money through reducing the estate or by collaborative accommodation arrangements within the wider DoJ family; and
- monitor maintenance contracts in place in the JJC, Headquarters and Youth Justice Services and costs.

***IT***

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

**4. Risk management and internal control**

The management of risk is controlled by the Agency's Management Board and Audit and Risk Committee. It is the responsibility of the Agency's Management Board to identify and control the risks faced by the Agency in order to minimise any potential issues. As part of its risk management approach, the Agency conducts regular evaluation of the effectiveness of existing controls and mitigation measures, assessing whether they remain appropriate, proportionate and operating as intended. Findings from these evaluations feed into updates of the Risk Register and the Agency's wider corporate governance processes.

**Risk management and internal control (continued)**

The format of the Agency's Risk Register is consistent with the Department's Corporate Risk Register which ensures a uniform approach across the Department in how we present and manage risk. The Agency held a Strategic Risk Workshop in June 2025 and reviewed, in depth, the Risk Register. In addition, the Agency Management Board undertakes a deep dive of one risk at each of its meetings.

The Agency employs the following structured approach to the risk management process:

- the Chief Executive and Directors are responsible for risk management within their areas. The Management Board reviews the Agency's risk appetite and the top risks as well as the Agency's compliance with best corporate governance. The Audit and Risk Committee also review the risks listed in the Agency's Risk Register together with the likelihood; impact; controls in place to mitigate the risks; and further action required. It also identifies emerging risks and the impact they may have on the Agency;
- the Chief Executive receives Dear Accounting Officer (DAO) letters and Public Accounts Committee (PAC) Reports from DoJ/DoF which provide specific advice on issues of accountability, regularity and propriety and annual accounting exercises. These reports are reviewed, shared with staff and acted upon as necessary;
- the Management Board promotes an anti-fraud culture, supported by budget managers and their staff who are best placed to recognise the potential for fraud within the everyday operations of their teams;
- a Risk Management framework for the Agency ensures that the management of risk is embedded in policy making, planning and delivery of the Agency's aims

**Risk management and internal control (continued)**

and objectives. It includes setting out the Agency's co-ordinated approach to risk management, what it involves and how it should be conducted;

- the 'DoJ Risk Management - A Practical Guide' has been used to provide clear approaches to risk management in the Agency. The Risk Management framework of the Agency puts risk management at the forefront of improving its corporate governance. In this regard, corporate governance is managed and monitored at the Management Board and Audit and Risk Committee;
- the Agency has a process of delegation embedded within the Agency to ensure expenditure is being approved at the appropriate level; and
- Stewardship Statements are completed at Directorate level at half and full year intervals. The purpose of these Stewardship Statements is to improve management and control by identifying management's specific responsibilities and seeking written assurances that these have been exercised with due care and attention.

As the Agency's Accounting Officer, I am required to provide assurance to the DoJ's Accounting Officer on the standard of internal control within the Agency. In this regard, a Sponsored Body Stewardship Statement is returned to DoJ at half and full year intervals. Both the internal Stewardship Statements and the DoJ Stewardship Statements inform the content of this Governance Statement.

Another key element of the Agency's risk and control framework is a professionally led Internal Audit function that works to Government Internal Audit Standards. It reviews the overall arrangements for managing risk, provides assurance, and reports any matters of concern to the Audit and Risk Committee. Assurance is also obtained from the external auditors who present their report to the Audit and Risk Committee following the statutory audit of the Agency's Annual Report and Accounts.

**Risk management and internal control (continued)**

There are a number of other sources from which I draw assurance on the system of internal control. These include the work of the following independent bodies:

- Criminal Justice Inspection NI (CJINI);
- NI Children's Commissioner (NICCY);
- NI Human Rights Commission (NIHRC); and
- Independent Monitoring Role.

There were no significant control weaknesses identified from reviews carried out by these independent bodies in 2025-26.

***Information assurance***

The Agency has fully embraced the DoJ's Information Assurance policy and procedures and is represented at the DoJ Information Risk Owners Council (IROC) which comprises senior business owners across the departmental family and holds them to account for the ownership and management of information assurance risks within their respective business areas. In line with IROC requirements, the Agency has appointed a Security Manager to oversee delivery of the Information Assurance policy and procedures and to implement the Security Policy Framework. All IT systems are accredited by the DoJ Accreditation Authority Panel.

**5. Review of effectiveness of the governance framework**

As Accounting Officer, I have responsibility for reviewing the effectiveness of the governance framework. I have been advised throughout the year on the effectiveness of the system of internal control by the Board and Audit and Risk Committee, and from reports by colleagues within the Agency who have responsibility for the development and maintenance of the internal control framework.

**Review of effectiveness of the governance framework (continued)**

Information presented to the Board is fundamental for its assessment and understanding of the performance of the Agency. The Board receives a variety of standard information, and other papers, which are quality reviewed by the Board secretariat. The information received is considered to be of a high standard and allows the Board to be kept informed of any issues that it needs to be aware of to support decision making and drive improvement. The Board considers that it is fulfilling its governance requirements.

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

Regular meetings took place throughout the year between the Agency and its Sponsor Directorate. The Chief Executive also met monthly with the Directors to discuss progress against key priorities.

I have ensured the effective management of financial resources by following financial management practices and guidance issued by DoJ/DoF. Budget holders also received monthly management accounts and updated financial forecasts throughout the year.

My review of the effectiveness of the system of internal control has been informed by the reports produced by Internal Audit. The Head of Internal Audit provides an Annual Report and Opinion on the level of assurance that can be provided based on the work done. For the 2025-26 year, an overall satisfactory opinion was provided.

During 2025-26, the following audits were completed by Internal Audit:

<b>Area</b>	<b>Status</b>
YJA Petty Cash	Satisfactory
Restitution in Youth Conference Orders and Plans.	Satisfactory
Review of Procurement and Contracts Management	Satisfactory

**Review of effectiveness of the governance framework (continued)**

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

**Satisfactory** - overall there is an adequate and effective system of governance, risk management and control. While there is some residual risk identified this should not significantly impact on the achievement of objectives.

**Limited** - there is an inadequate and/or ineffective system of governance, risk management and control in place. Therefore, there is significant risk that the system will fail to meet its objectives.

The recommendations made in the Internal Audit Reports carried out in 2025-26 have all been accepted by the Agency. All recommendations have been drawn up into Action Plans for implementation, the progress of which is reported to the Audit and Risk Committee.

Looking ahead the following internal audit reviews will be carried out in 2026-27:

- Pay Related Data Changes;
- Estates and Facilities Management (Woodlands); and
- Earlier Stage Diversion Funding.

In addition to these assurances, the Audit and Risk Committee receive from the Northern Ireland Audit Office a 'Report to Those Charged with Governance' which includes observations and recommendations on internal controls arising from the annual audit of the Annual Report and Accounts.

The outcomes of the following reviews have in particular provided me with further assurance of the effectiveness of the governance framework:

**Review of effectiveness of the governance framework (continued)**

- In 2025-26, independent monthly monitoring visits to JJC were undertaken by a retired senior Prison Governor. These visits are to ensure that children are being appropriately treated and managed in accordance with the aims of the Centre. A report of each visit was presented to and reviewed by the Agency's Management Board. These reports have been encouraging and have demonstrated that children are being appropriately treated and managed;
- The independent inspection report conducted by Criminal Justice Inspection Northern Ireland on the JJC, provided to YJA following an unannounced inspection on 16 August 2025; and
- The independent inspection report conducted by Criminal Justice Inspection Northern Ireland on [Youth Interventions: An Inspection of the Youth Justice Agency's Community Interventions - CJI NI](#) published in September 2024 following a planned inspection.

**6. Budget position and Authority**

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. The Department is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 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.

## **7. Significant internal control issues**

Effective governance arrangements and senior oversight are maintained to ensure appropriate and timely responses to such issues that arise. There were no significant internal control issues during 2025-26.

## **8. Accounting officer statement on assurance**

The Agency has established a robust assurance framework that includes primary assurance through line management structures on the achievement of objectives. This primary assurance is supplemented by secondary assurances provided through oversight of management activity, and by Internal Audit operating to Government Internal Audit Standards. They deliver an agreed prioritised programme of systems-based audits covering the Agency's systems over time. The Head of Internal Audit provides me with an Annual Report and her professional opinion on the level of assurance that she can provide based on the work done. The Head of Internal Audit forms her professional opinion on the basis of the Internal Audit work completed over a three-year period and she has provided overall satisfactory assurance.

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

## **REMUNERATION AND STAFF REPORT**

### **REMUNERATION REPORT**

#### **Remuneration policy**

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2025-26 Budget in the Assembly, on 19 May 2025, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 04/25.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The 2024 pay award, due from 1 August 2024, was paid in April 2025 for weekly paid staff and May 2025 for monthly paid staff. The 2025 pay award, due from 1 August 2025, was paid in August for weekly paid staff and September 2025 for monthly paid staff.

The pay of NICS staff is based on a system of pay scales for each grade, including SCS, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance and other eligibility criteria.

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

#### **Service contracts**

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

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration

**Service contracts (continued)**

of the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Dr Richard Horton and Dr Thomas Moore were appointed as Non-Executive Members for a fixed period of three years from 1 April 2023 to 31 March 2026 and were recently reappointed until 31 July 2027.

**Remuneration and pension entitlements - Officials**

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

*[Audited information]*

**Single total figure of remuneration 2025-26**

Officials and NEMs	Salary	Benefits in kind	*Pension Benefits	Total
	£'000	(to nearest £100)	(to nearest £1,000)	£'000
<b>Stephen Martin</b> Chief Executive	90-95	-	79,000**	170-175
<b>Mary Aughey</b> Director of Custodial Services	70-75	-	26,000	95-100
<b>Colleen Heaney</b> Director of Youth Justice Services	60-65	-	27,000	90-95
<b>Paul Gibson</b> Director of Corporate Services	60-65	-	46,000	105-110
<b>Dr Richard Horton</b> Non-Executive Member	5-10	200	-	5-10
<b>Dr Thomas Moore</b> Non-Executive Member	5-10	600	-	5-10

*\*\*The increase in pension benefits for 2025–26 is due to a delay in processing the members' pay increase effective 1 August 2024, which was not interfaced into the pensions system until 27 June 2025. The 2024–25 calculation was completed before this update was reflected in the system. Consequently, two pay increases were recognised within the 2025–26 figures, resulting in the increase observed between the two reporting periods.*

## Remuneration and pension entitlements - Officials (continued)

*Single total figure of remuneration 2024-25*

Officials and NEMs	Salary	Benefits in kind	*Pension Benefits	Total
	£'000	(to nearest £100)	(to nearest £1,000)	£'000
<b>Stephen Martin</b> Chief Executive	85-90	-	26,000	110-115
<b>Mary Aughey</b> Director of Custodial Services	65-70	-	25,000	90-95
<b>Colleen Heaney</b> Director of Youth Justice Services	55-60	-	23,000	80-85
<b>Paul Gibson</b> Director of Corporate Services	60-65	-	44,000	100-105
<b>Dr Richard Horton</b> Non-Executive Member	5-10	200	-	5-10
<b>Dr Thomas Moore</b> Non-Executive Member	5-10	600	-	5-10

\* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

**Salary**

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by the Agency and thus recorded in these accounts.

**Benefits in kind**

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

**Fair pay disclosures****Pay ratios**

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

*[Audited information]*

The banded remuneration of the highest-paid director in the Agency in the financial year 2025-26 was £90,000 to £95,000 (2024-25: £85,000 to £90,000).

The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below:

**Fair pay disclosures (continued)**

<b><u>2025-26</u></b>	<b>25<sup>th</sup> percentile</b>	<b>Median</b>	<b>75<sup>th</sup> percentile</b>
Total remuneration (£)	34,682	39,645	43,696
Pay ratio	2.67:1	2.33:1	2.12:1
<b><u>2024-25</u></b>	<b>25<sup>th</sup> percentile</b>	<b>Median</b>	<b>75<sup>th</sup> percentile</b>
Total remuneration (£)	32,221	36,716	43,634
Pay ratio	2.72:1	2.38:1	2.01:1

The 25th percentile, median and 75th percentile remuneration figures are based on annualised salaries for the last month of the financial year, adjusted for any regular allowances and non-consolidated payments made to staff during the year. 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 values for the salary component of remuneration for the 25<sup>th</sup> percentile, median and 75<sup>th</sup> percentile were £34,682 (2024-25: £32,221), £39,645 (2024-25: £36,716) and £43,696 (2024-25: £43,634) respectively.

In 2025-26, no employees (2024-25: None) received remuneration in excess of the highest paid Director. Remuneration ranged from £25,796 to £90,000-£95,000 (2024-25: £23,177 to £85-90,000).

***Percentage change in remuneration***

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- a) salary and allowances, and
- b) performance pay and bonuses,

of the highest paid director and of their employees as a whole.

**Fair pay disclosures (continued)**

The percentage changes in respect of the Agency are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year. No performance pay or bonuses were payable in these years.

<b>Percentage change for:</b>	<b>2025-26 v 2024-25</b>	<b>2024-25 v 2023-24</b>
Average employee salary and allowances	4%	8%
Highest paid director's salary and allowances	6%	9%

**Pension entitlements - Officials***[Audited information]*

Officials	Accrued pension at age as at 31/3/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/26	CETV at 31/3/25	Real increase in CETV	Employer contribution to partnership pension account
	£000	£000				
<b>Stephen Martin</b> Chief Executive	35-40 plus a lump sum of 85-90	2.5-5 plus a lump sum of 5-7.5	850	732	70	-
<b>Mary Aughey</b> Director of Custodial Services	30-35 plus a lump sum of 30-35	0-2.5 plus a lump sum of 0-2.5	491	459	19	-
<b>Colleen Heaney</b> Director of Youth Justice Services	10-15 plus a lump sum of 0-2.5	0-2.5 plus a lump sum of 0-2.5	198	173	17	-
<b>Paul Gibson</b> Director of Corporate Services	30-35 plus a lump sum of 80-85	0-2.5 plus a lump sum of 2.5-5	734	681	41	-

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

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

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a

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

choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

***McCloud Judgment and 2015 Remedy***

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps have been taken by DoF to remedy this discrimination.

DoF has now made regulations which remedy discrimination by:

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022; and
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the Remedy Period) retrospectively calculated under either the current (reformed) scheme rules, or the older (pre-reform) legacy rules which existed before 2015.

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members. The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their

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

Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at [DoF Annual Reports and Accounts](#).

As part of the remedy involved rolling back all remediable service into the relevant legacy PCS(S)(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2025-26 pension disclosures for affected members continue to be based on the rolled back position.

**Alpha**

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%.

From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account).

**Northern Ireland Civil Service (NICS) Pension Schemes (continued)*****Information on the PCSPS(NI) – Closed Scheme***

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of Premium or joining the Partnership Pension Account. New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS(NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

Benefits in Classic accrued at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years' pension is payable on retirement. For Premium, benefits accrued at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

***Partnership Pension Account***

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

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

### **Annual Benefit Statements**

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website [Civil Service Pensions \(NI\)](#).

### **Pension Increases**

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

### **Employee Contribution Rates**

Percentage rates for employee contributions were revised for all members from 1 July 2025 as a result of the [Northern Ireland Civil Service Pension Scheme: Consultation on Scheme Yield / Member Contributions](#) as shown below\*:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2025	Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2025	Contribution rates – All members from 1 April 2025 to 30 June 2025	*Contribution rates – All members from 1 July 2025
From	To		
£0	£27,091.99	4.6%	4.65%
£27,092.00	£61,645.99	5.45%	5.65%
£61,646.00	£165,793.99	7.35%	7.55%
£165,794.00 and above	-	8.05%	8.25%

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

Salary bands were also updated from 1 September 2025 as follows:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards	Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards	Contribution rates – All members
From	To	
£0	£28,716.99	4.65%
£28,717.00	£65,343.99	5.65%
£65,344.00	£175,740.99	7.55%
£175,741.00 and above	-	8.25%

**Cash Equivalent Transfer Values**

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended).

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent

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

transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at [Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK](#).

As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

**Real increase in CETV**

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period (which therefore disregards the effect of any changes in factors).

**Compensation for loss of office**

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

## STAFF REPORT

## Staff costs

[Audited information]

			2025-26 £000	2024-25 £000
	Note	Permanently Employed Staff	Others	Total
			Total	Total
Wages and salaries		7,640	539	8,179
Social security costs		1,044	-	1,044
Other pension costs		2,363	-	2,363
<b>Total costs*</b>	2	<b>11,047</b>	<b>539</b>	<b>11,586</b>

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

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes, but the Agency is unable to identify its share of the underlying assets and liabilities.

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the

**Staff costs (continued)**

NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2025-26, employers' contributions of £2,308,831 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25: £2,241,813 at 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £5,513 (2024-25: £4,899) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2024-25: 8% to 14.75%) of pensionable pay.

The partnership pension account offers the member the opportunity of having a 'free' pension. The employer will pay the age-related contribution and if the member does contribute, the employer will pay an additional amount to match member contributions up to 3% of pensionable earnings.

Employer contributions of £Nil, 0.5% (2024-25: £Nil, 0.5%) of pensionable pay, were payable to the NICS pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

**Staff costs (continued)**

One person (2024-25: Nil) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £6,767(2024-25: Nil).

**Staff turnover**

The Agency staff turnover percentage (the total number of people that have left the Agency including those who have moved within the NICS) for 2025-26 is 12.0%, and the general turnover percentage (the people who have left the Agency and have not gone elsewhere in the NICS) is 9.9%, This has been calculated by NICS HR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

	<b>2025-26</b> %	<b>2024-25</b> %
<b>Agency Turnover</b>	12.0%	8.1%
<b>General Turnover</b>	9.9%	5.1%

**Average number of persons employed**

*[Audited information]*

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

<b>Average number of persons employed</b>	<b>Permanently employed staff</b>	<b>Others</b>	<b>2025-26 Number Total</b>	<b>2024-25 Number Total</b>
Operational staff	179	11	<b>190</b>	<b>188</b>
Administration and support staff	10	-	<b>10</b>	<b>11</b>
<b>Total*</b>	<b>189</b>	<b>11</b>	<b>200</b>	<b>199</b>

\* Of the total, no staff are engaged on capital projects (2024-25 Nil).

**Staff composition**

*[Audited information]*

The number of persons employed was as follows:

	Female staff	Male staff	At 31 March 2026 Total staff	Female staff	Male staff	At 31 March 2025 Total staff
Agency Board	2	4	6	2	4	6
Senior Civil Service	-	1	1	-	1	1
Agency Employees	136	74	210	131	79	210

**Sickness absence**

The Agency had an overall sickness absence rate of 24.8 days lost per employee in 2024-25. Annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2024-25” report at [Sickness Absence in the Northern Ireland Civil Service 2024/25 | Northern Ireland Statistics and Research Agency](#) The 2025-26 sickness absence data is not currently available and will be published later this year.

**Employee engagement**

The NICS People Survey was conducted by NISRA in Spring 2025 across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey from 29 April to 23 May 2025. For YJA, all (2023: all) staff were invited to complete the survey, of which 76 (2023: 86) participated, a response rate of 39% (2023: 42%). The Employee Engagement Index (EEI) is the weighted average of the responses to the five employee engagement questions, and it ranges from 0% to 100%. YJA responses indicated an Employee Engagement Index of 62% (2023: 56%), compared to the NICS average of 56% (2023: 54%).

The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>. The next NICS People Survey is due to take place in 2027

## **Staff policies**

### **Equality, diversity and inclusion**

The NICS values and welcomes diversity and is committed to creating a truly inclusive workplace for all. As part of this commitment, leadership and inclusion is a key pillar within the new five-year NICS People Strategy 2025-30 which launched in April 2025. The strategy was developed with a range of stakeholders including NICS staff networks and through its delivery the NICS aims to foster a culture of leadership, inclusivity and diversity that will help drive better outcomes for its workforce and the public it serves.

The NICS Diversity Champions Network comprises senior colleagues as designated Diversity Champions for each of the nine NICS departments, as well as four thematic leads for gender, race and ethnicity, disability and LGBTQ+. The network works in partnership with the NICS corporate HR function, People and Organisational Development and the seven NICS staff networks (LGBTQ+, Women, Disability, Race & Ethnicity, Cancer Support, Carers and Students), to develop and deliver actions to help promote and embed equality, diversity and inclusion across the Service.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information is available in the [Equality, Diversity and Inclusion Policy](#). A strategic HR policy renewal programme is underway as part of the new People Strategy to modernise NICS people policies, ensuring they are user-centric and have a positive impact on employee experience.

As part of the NICS' efforts to ensure equality of opportunity, the NICS continually conducts comprehensive reviews into the composition of its workforce and recruitment activity, publishing a wide range of data. The statistics are available on the [Northern Ireland Statistics and Research Agency \(NISRA\)'s website](#).

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment

**Equality, diversity and inclusion (continued)**

Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees. Although not a statutory requirement, the NICS also conducts a similar formal review of the gender profile of its workforce. The findings from both tri-annual reviews are published in the NICS [Workforce Review](#). The next review was submitted to the Equality Commission for Northern Ireland in 2025 and will be published in 2026.

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

As a public authority, the NICS has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions. Further information on the department's equality scheme is available on its website [Department of Justice](#).

**Employment, training, and advancement of disabled persons**

The NICS is a lead partner of Employers for Disability NI (EFDNI) and is an accredited [Disability Positive](#) employer.

The NICS delivers an annual programme of communications and training on disability awareness and has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment policy and processes for in-work support, and for its recruitment selection and onboarding processes to deliver improvements was progressed in 2025 and will conclude in 2026-27. Colleagues with lived experience and external independent advocates have been stakeholders in the reasonable adjustment policy review.

The NICS is committed to the employment of Disabled people and offers work experience through its [Work Experience Scheme for Disabled People](#), it has also

## **Employment, training, and advancement of disabled persons (continued)**

participated in the previous two phases of the Department for Communities JobStart Scheme which aims to improve the employability and long-term employment prospects of those who face additional barriers to employment. The Civil Service will participate in phase three of the scheme during 2026-27 offering paid work placements to eligible benefit claimants aged 16-65 to address barriers to economic participation.

In order to encourage job applications from Disabled people, positive action advertising and targeted advertising alongside a programme of outreach are used. The NICS operates a Guaranteed Interview Scheme (GIS) which ensures a guaranteed number of Disabled applicants who meet the minimum essential eligibility criteria for the role they have applied for, are offered an interview. Further information can be found on the “Information for Disabled applicants” section of the [NICS recruit website](#).

All selection panel members complete mandatory recruitment and selection training, and appointments to the NICS are made on merit on the basis of fair and open competition, adhering to the [Recruitment Code](#).

## **Employee consultation and Trade Union relationships**

DoF is responsible for the NICS Trade Union Arrangements Policy. People & Organisational Development within DoF consults and/or negotiates with the NICS recognised trade unions on matters such as pay, promotion, and annual leave which are relevant across the NICS. Local issues relevant only to a particular office or area of work is handled by local managers, and branch trade union representatives, through agreed Local Whitley procedures/constitutions. Each department will have their own Departmental Whitley structure, to consider matters unique to individual departments and their agencies across business areas. Business areas may also have a Whitley arrangement in place dealing with issues specific to that business area.

## Employee relations

The Agency recognises the importance of good employee relations and is committed to effective employee communications. Management Board meetings are rotated around all Agency premises and are preceded by Valuing People Group meetings which give local staff an opportunity for face-to-face discussion with Board members on a range of topical issues. Throughout 2025-26 the Agency published regular updates, staff bulletins and Board briefings via e-mail and staff intranet. Managers also held regular team meetings to communicate with staff, receive feedback, and give staff the opportunity to raise any issues for the attention of senior management. Taken together, these served as a communications framework to deliver information to staff on a timely basis. Management and Trade Union representatives also meet as required to ensure continued good industrial relations.

## Learning and development

The NICS recognises the importance of having skilled and engaged employees and continues to invest in learning and development.

Development and delivery of generic staff training is centralised in NICSHR<sup>[1]</sup>. Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line, and virtual classrooms), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS People Strategy 2025-30.

NICSHR L&D contributes to the delivery of the Strategy's three priorities:

- Skills and Capacity – Building capability and future-ready skills;
- Experience and Environment – Creating inclusive, high-quality working environments; and
- Leadership and Inclusion – Developing leaders who collaborate and innovate.

A portfolio of learning products is developed in consultation with customers and subject

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<sup>[1]</sup> NICSHR is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance

## Learning and development (continued)

experts internally and externally, accessible by staff through the [LinKS](#) learning management system icon on all NICS desktops. The themes covered in our portfolio of training are:

- Policy and Government;
- Leadership & Management;
- Collaborative & Collective Working;
- Innovation, Improvement & Transformation;
- Health & Wellbeing; and
- Digital Skills Development.

## Application of Business Appointment Rules (BARs)

The NICS Standards of Conduct Policy, (Section 8 and Annexes 4) sets out the rules on the acceptance of outside business appointments, employment or self-employment for staff after they leave the NI Civil Service, including procedures to make staff aware of these rules and provides that the Permanent Secretary of the Department is responsible for the effective operation of the Business Appointment Rules within their Department. Further detail is available in the [NICS Standards of Conduct Policy](#).

In compliance with Business Appointment rules, the Department is transparent in the advice given to individual applications for senior staff, including special advisers. Advice regarding specific business appointments has been published on [Business Appointment Rules](#). During 2025-26, there were 19 staff exits from the Civil Service, with no applications from Senior Civil Servants within the Agency.

## **Health and safety**

The Agency is committed to providing an environment, that is, as far as possible, safe and free from risk to health for staff, young people and visitors. The Agency accepts the responsibilities as outlined within the scope of the Health and Safety at Work (Northern Ireland) Order 1978 and does all it can to ensure the full commitment at all levels of management and the cooperation of all members of staff in order to meet its obligations under this legislation. The Agency has developed an effective management system based on the HSG65 management model issued by the Health and Safety Executive for Northern Ireland (HSENI). This system ensures that legislative requirements are met and relies on the commitment of management and staff at all levels. Within our custodial environment the governance and delivery of health and safety requirements is further supported at an operational level by the establishment of a Health and Safety Committee. This well-established forum assists the Director and Senior Management Team in the discharge of their health and safety responsibilities specific to Woodlands, Juvenile Justice Centre. The Agency also continues to work closely with the HSENI on related matters.

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

## **Expenditure on consultancy**

The Agency incurred no expenditure on consultancy during 2025-26 or 2024-25.

## **Off-payroll engagements**

There were no off-payroll engagements requiring disclosure during 2025-26 or 2024-25.

## Reporting of Civil Service and other compensation schemes - exit packages

*[Audited information]*

Exit package by cost band	2025-26			2024-25		
	Compulsory redundancies	Other departures agreed	Total exit packages	Compulsory redundancies	Other departures agreed	Total exit packages
	Number	Number	Number	Number	Number	Number
<£10,000	-	1	1	-	-	-
£10,000 - £25,000	-	-	-	-	1	1
£25,000 - £50,000	-	-	-	-	2	2
£50,000 - £100,000	-	2	2	-	2	2
£100,000 - £150,000	-	-	-	-	-	-
£150,000 - £200,000	-	-	-	-	-	-
<b>Total number of exit packages</b>	-	<b>3</b>	<b>3</b>	-	<b>5</b>	<b>5</b>
<b>Value</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Total resource cost £</b>	-	<b>141</b>	<b>141</b>	-	<b>208</b>	<b>208</b>

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (Northern Ireland) (CSCS (NI)), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. The table above shows the total cost of exit packages agreed and accounted for in 2025-26 and 2024-25. £0.141m exit costs were paid in 2025-26, the year of departure (2024-25 £0.208m). Where the Agency has agreed early retirements, the additional costs are met by the Agency and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

**ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT****OTHER ASSEMBLY ACCOUNTABILITY DISCLOSURES****Losses and special payments**

*[Audited information]*

There were no losses or special payments that require disclosure in 2025-26 or 2024-25.

**Remote contingent liabilities**

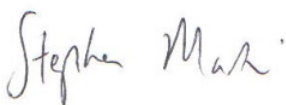
*[Audited information]*

In addition to contingent liabilities reported within the meaning of International Accounting Standard (IAS) 37 *Provisions, Contingent Liabilities and Contingent Assets*, the Agency also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. The Agency has no such liabilities. Note 15 provides further details regarding the contingent liabilities that are included within the financial statements.

**Regularity of Expenditure**

*[Audited Information]*

As Youth Justice Agency's Accounting Officer, I am content that the expenditure and income of my Agency have been applied to the purposes intended by the NI Assembly. Furthermore, I am content that the Agency's transactions are within the scope of the authorities that govern them, and that there are no material weaknesses in the design and implementation of the Agency's internal controls to prevent and detect fraud.

**ACCOUNTABILITY REPORT**

**Stephen Martin**  
**Chief Executive and Accounting Officer**  
**24 June 2026**

## 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 Youth Justice Agency for the year ended 31 March 2026 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in the preparation of the Youth Justice Agency's financial statements 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 Youth Justice Agency affairs as at 31 March 2026 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

### Opinion on regularity

In my opinion, in all material respects the income and expenditure 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 my certificate.

My staff and I are independent of Youth Justice 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

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

ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

**Conclusions relating to going concern**

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

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

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

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

**Other Information**

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

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

**THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY (CONTINUED)****Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001

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

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

**Matters on which I report by exception**

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

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; 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.

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

### Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- 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;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Youth Justice Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Youth Justice Agency will not continue to be provided in the future.

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

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

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to Youth Justice Agency through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the, Criminal Justice (Children) (Northern Ireland) Order 1998 and Justice (Northern Ireland) Act 2002;
- making enquires of management and those charged with governance on Youth Justice Agency's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Youth Justice Agency's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- 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;

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

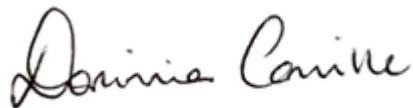
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

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

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

**Report**

I have no observations to make on these financial statements.



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

*29 June 2026*

**FINANCIAL STATEMENTS****Statement of Comprehensive Net Expenditure****For the year ended 31 March 2026**

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

		<b>2025-26</b>	<b>2024-25</b>
	<b>Note</b>	<b>£000</b>	<b>£000</b>
Revenue from contracts with customers	4	(2)	(2)
Other operating income	4	(2)	(2)
<b>Total operating income</b>		<b>(4)</b>	<b>(4)</b>
Staff costs	2	11,586	10,458
Purchase of goods and services	2	4,057	3,904
Depreciation and impairment charges	2	1,513	1,343
Provisions expense	2	167	(24)
<b>Total operating expenditure</b>		<b>17,323</b>	<b>15,681</b>
<b>Net operating expenditure</b>		<b>17,319</b>	<b>15,677</b>
Finance expense	2	61	58
<b>Net expenditure for the year</b>		<b>17,380</b>	<b>15,735</b>
Audit notional costs		27	26
Other notional costs		543	531
<b>Total notional costs</b>		<b>570</b>	<b>557</b>
<b>Net expenditure for the year including notionals</b>		<b>17,950</b>	<b>16,292</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to Net operating expenditure:			
- net (gain) on revaluation of property, plant and equipment	5	(595)	(1,026)
- net (gain) on revaluation of intangibles	6	-	(1)
<b>Comprehensive net expenditure for the year</b>		<b>17,355</b>	<b>15,265</b>

The notes on pages 109 to 138 form part of these accounts.

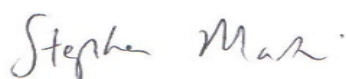
## Statement of Financial Position

As at 31 March 2026

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

	Note	31 March 2026 £000	31 March 2025 (Restated*) £000
<b>Non-current assets</b>			
Property, plant and equipment	5	22,457	22,559
Right-of-use assets	5	1,697	2,082
Intangible assets	6	29	3
<b>Total non-current assets</b>		<b>24,183</b>	<b>24,644</b>
<b>Current assets</b>			
Trade and other receivables	9	134	120
Cash and cash equivalents	8	2	2
<b>Total current assets</b>		<b>136</b>	<b>122</b>
<b>Total assets</b>		<b>24,319</b>	<b>24,766</b>
<b>Current liabilities</b>			
Trade and other payables	10	(3,154)	(2,938)
Provisions	11	(551)	(413)
<b>Total current liabilities</b>		<b>(3,705)</b>	<b>(3,351)</b>
<b>Total assets less current liabilities</b>		<b>20,614</b>	<b>21,415</b>
<b>Non-current liabilities</b>			
Provisions	11	(648)	(661)
Other payables	10	(973)	(1,240)
<b>Total non-current liabilities</b>		<b>(1,621)</b>	<b>(1,901)</b>
<b>Total assets less total liabilities</b>		<b>18,993</b>	<b>19,514</b>
<b>Taxpayers' equity and other reserves</b>			
General Fund		10,245	10,945
Revaluation Reserve		8,748	8,569
<b>Total equity</b>		<b>18,993</b>	<b>19,514</b>

\*Restated to reflect the separation of right-of-use assets from property, plant and equipment.



**Stephen Martin**  
Chief Executive and Accounting Officer

**24 June 2026**

The notes on pages 109 to 138 form part of these accounts.

## Statement of Cash Flows

### For the year ended 31 March 2026

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

	Note	2025-26 £000	2024-25 £000
<b>Cash flows from operating activities</b>			
Net expenditure for the year		(17,950)	(16,292)
Adjustment for non-cash transactions	3	2,258	1,883
Decrease/(Increase) in trade and other receivables	9	(14)	28
Increase/(Decrease) in trade and other payables	10	269	(299)
Use of provisions	11	(45)	(134)
<b>Net cash outflow from operating activities</b>		<b>(15,482)</b>	<b>(14,814)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	5	(480)	(573)
Purchase of intangible assets	6	(30)	-
<b>Net cash outflow from investing activities</b>		<b>(510)</b>	<b>(573)</b>
<b>Cash flows from financing activities</b>			
From the Consolidated Fund (Supply) - current year		16,264	15,504
Capital element of payments in respect of finance leases		(250)	(160)
<b>Net financing</b>		<b>16,014</b>	<b>15,344</b>
<b>Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund</b>		<b>22</b>	<b>(43)</b>
Receipts due to the Consolidated Fund		-	-
Payments of amounts due to the Consolidated Fund		-	-
<b>Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund</b>		<b>22</b>	<b>(43)</b>
<b>Cash and cash equivalents at the beginning of period</b>	8	<b>(73)</b>	<b>(30)</b>
<b>Cash and cash equivalents at the end of period</b>	8	<b>(51)</b>	<b>(73)</b>

The notes on pages 109 to 138 form part of these accounts.

## Statement of Changes in Taxpayers' Equity

### For the year ended 31 March 2026

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

	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
<b>Balance at 31 March 2024</b>		<b>10,563</b>	<b>8,155</b>	<b>18,718</b>
Net Assembly Funding		15,504	–	<b>15,504</b>
Comprehensive net expenditure for the year		(16,292)	1,027	<b>(15,265)</b>
Auditor's remuneration		26	–	<b>26</b>
Other notionals		531	–	<b>531</b>
Transfer between reserves		613	(613)	–
<b>Balance at 31 March 2025</b>		<b>10,945</b>	<b>8,569</b>	<b>19,514</b>
Net Assembly Funding		16,264	–	<b>16,264</b>
Comprehensive net expenditure for the year		(17,950)	595	<b>(17,355)</b>
Auditor's remuneration		27	–	<b>27</b>
Other notionals		543	–	<b>543</b>
Transfer between reserves		416	(416)	–
<b>Balance at 31 March 2026</b>		<b>10,245</b>	<b>8,748</b>	<b>18,993</b>

The notes on pages 109 to 138 form part of these accounts.

## Notes to the Accounts

### Statement of accounting policies

These financial statements have been prepared in accordance with the 2025-26 Government Financial Reporting Manual (FReM) issued by DoF. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Youth Justice Agency Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Agency are described below. They have been applied consistently in the year and the preceding year in dealing with items considered material in relation to the accounts unless otherwise stated.

#### 1.1 Accounting convention

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

The accounts are stated in sterling, which is the Agency's functional and presentational currency. Unless otherwise noted, the amounts shown in these financial statements are in thousands of pounds sterling (£000).

#### 1.2 Property, plant and equipment

Expenditure on property, plant and equipment of over £1,000 is capitalised. Where material the grouping of a range of property, plant and equipment has also been undertaken in respect of some personal computers, printers, office furniture and equipment. In compliance with IAS 16 Property, Plant and Equipment, subsequent expenditure on an asset which does not meet the criteria of enhancement or improvement is treated as revenue spend.

## **1.2 Property, plant and equipment (continued)**

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

Land and buildings are subject to professional valuation at least once every five years and are re-valued using indices in the intervening years. Properties regarded by the Agency as operational are valued on the basis of existing use, or where this cannot be assessed because there is no market for the property, its depreciated replacement cost. Properties regarded by the Agency as non-operational are valued on the basis of open market value, and where a sale is probable, disclosed as Assets Held for Sale.

## **1.3 Intangible assets**

Expenditure on computer software licenses lasting more than one year and costing more than £1,000 is capitalised and classified as intangible assets.

All intangible assets were carried at fair value to 31 March 2025 using the revaluation model, however in line with FReM as the revaluation model has been withdrawn, from the 1 April 2025 all intangible assets will be measured at cost. For all intangible assets held at the 1 April 2025 the carrying value at the 1 April 2025 will be considered the historical cost.

## **1.4 Revaluation Reserve**

Upward revaluations are credited to the Revaluation Reserve and permanent reductions in the value of property, plant and equipment are charged to the Statement of Comprehensive Net Expenditure. Any subsequent revaluation of assets is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses previous revaluation decreases recognised as an expense.

## 1.5 Depreciation and amortisation

All property, plant and equipment and intangible assets are depreciated/amortised at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Assets in the course of construction are depreciated from the point when the asset is brought into use.

Estimated useful lives, which are reviewed regularly, are:

<b>Asset category</b>	<b>Useful Life</b>
Land	No depreciation
Buildings	Up to 55 years
Vehicles, plant and machinery	4-15 years
Information Technology	3-10 years
Intangible Assets	5 years

## 1.6 Realised element of depreciation from Revaluation Reserve

Depreciation is charged to expenditure on the revalued amount of property, plant and equipment. An element of depreciation therefore arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on disposal and is transferred from the Revaluation Reserve to the General Fund.

## 1.7 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets. VAT is recoverable on a Departmental basis.

## 1.8 Provisions

Provision is made for legal or constructive obligations, which are of uncertain timing or amount at the reporting date, on the basis of the best estimate of the expenditure

## 1.8 Provisions (continued)

required to settle the obligation. The Agency is required to account for the cost of paying pensions of employees who retire early from the date of their retirement until they reach normal pensionable age and in some cases for the lifetime of the retired staff member and his/her spouse. For all new early retirement cases, the Agency provides in full for the cost of meeting pensions up to normal retirement age. The total cost is recognised in the year the decision is taken.

## 1.9 Contingent liabilities

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, the Agency discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside the Agency's control, unless their likelihood is considered to be remote.

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

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

## 1.10 Third-party assets

Third-party assets are assets for which the Agency acts as custodian or trustee, but in which neither the Agency nor Government more generally has a direct beneficial interest. Third-party assets are not public assets and hence are not recorded in the primary financial statements. In the interests of general disclosure and transparency, details of the Agency's third-party assets are provided in Note 17.

## 1.11 Financing

The Agency is primarily resourced by funds approved by the Assembly through the annual Supply process. Resources are drawn down each month to meet expenditure requirements and are credited to the General Fund.

## 1.12 Classification of Income and Expenditure

The Statement of Comprehensive Net Expenditure for the Agency only includes programme income and expenditure. The classification of income or expenditure as programme follows the definition set by DoF.

## 1.13 Income

### **Revenue from contracts with customers**

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

### ***Sale of goods and services***

Revenue from the sale of goods and services is recognised either:

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

***Other operating income***

Other operating income is income which relates directly to the operating activities of the Agency including:

***Rental income***

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

***Other income***

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

**1.14 Staff costs**

Under IAS19 (revised) Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the costs of any untaken leave as at the reporting date.

**1.15 Pension costs**

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

The NICS pension arrangements are defined benefit schemes which are unfunded. The Agency recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the NICS pension arrangements of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the NICS pension arrangements. In respect of defined contribution schemes, the Agency recognises the contributions payable for the year.

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

## 1.16 Leases

In accordance with IFRS 16, the Agency as a lessee is required to recognise assets and liabilities for all leases (apart from the exemptions listed below).

### ***Scope and exclusions***

At inception of a contract, the Agency assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time. To assess whether a contract conveys the right to control the use of an identified asset, the Agency assesses whether:

- the contract involves the use of an identified asset;
- the Agency has the right to obtain substantially all of the economic benefit from the use of the asset throughout the period of use; and
- the Agency has the right to direct how and for what purpose the asset is used for.

IFRS 16 has also been applied to leases with nil or nominal consideration, for example peppercorn leases, defined as lease payments significantly below market value. These assets are measured at current value in use or fair value on initial recognition.

When making the above assessments the Agency excludes two types of leases:

- low value assets, with an assessment performed on the underlying asset when new (these are determined to be in line with capitalisation thresholds); and
- leases with a lease term of 12 months or less.

## 1.16 Leases (continued)

### *The Agency as a lessee*

At the commencement of a lease the Agency recognises a right of use asset and a lease liability.

### *Right of use assets*

The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of a lease. The right of use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets.

The right of use asset is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The estimated useful lives of the right of use assets are determined on the same basis of those of property, plant and equipment assets.

The Agency applies IAS 36 Impairment of Assets to determine whether the right of use asset is impaired and to account for any impairment loss identified.

### *Lease liabilities*

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (4.81% for leases recognised in 2025, 5.32% for those in 2026).

The lease payment is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in the Agency's estimates of the amount expected to be payable under a residual value guarantee, or if the Agency changes its

### **1.16 Leases (continued)**

assessment of whether it will exercise a purchase, extension or termination option.

#### ***The Agency as a lessor***

Where the Agency acts as a lessor, the arrangement will be assessed to determine whether it constitutes a finance lease, this being where the risks and rewards incidental to ownership of an underlying asset are substantially transferred to the lessee. For these leases the asset is derecognised, and a receivable is recognised, with accrued interest being treated as income over its life.

All other leases are treated as operating leases and rental income is recognised in the SoCNE on a straight-line basis.

### **1.17 Notional charges**

Notional charges, in respect of services received from other Government departments and agencies, are included to reflect the full economic cost of services.

### **1.18 Segmental reporting**

In line with the provisions of IFRS 8, Operating Segments, the Agency does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments. This conclusion is based on the Agency's current system/format of internal management reporting to the Agency's Chief Executive and Management Board, who consider financial performance at the Agency level.

### **1.19 Financial instruments**

#### **Recognition and de-recognition of financial assets and financial liabilities**

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognised when the Agency becomes a party to the contractual provisions

## 1.19 Financial instruments (continued)

of the instrument. Financial assets are derecognised when the Agency no longer has rights to cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are derecognised when the obligation under the liability is discharged, cancelled or expires.

### **Financial assets**

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term (held for trading) or if so designated by management. Financial assets held in this category are initially recognised and subsequently measured at fair value, with changes in value recognised in the income statement in the line which most appropriately reflects the nature of the item or transaction.

### ***Trade and other receivables***

Financial assets within trade and other receivables are initially recognised at fair value, which is usually the original invoiced amount and subsequently carried at amortised cost using the effective interest rate method less provisions for doubtful receivables. Provisions are made specifically where there is objective evidence of a dispute or inability to pay.

### ***Cash and cash equivalents***

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and subject to insignificant risk of changes in value and have an original maturity of three months or less. For the purposes of the Statement of Cash Flows, cash and cash equivalents are as defined above net of outstanding bank overdrafts.

### ***Impairment of financial assets***

The Agency assesses at each reporting date whether a financial asset or group of

**Financial assets (continued)**

financial assets are impaired. Where there is objective evidence that an impairment loss has arisen on assets carried at amortised cost, the carrying amount is reduced with the loss being recognised in the Statement of Comprehensive Net Expenditure.

**Financial liabilities*****Trade and other payables***

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount, and subsequently carried at amortised cost using the effective interest rate method.

**1.20 Critical accounting estimates and key judgements**

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Agency's accounting policies. The Agency continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts are discussed below.

***Depreciation of property, plant and equipment and amortisation of intangible assets***

Depreciation and amortisation are provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.5.

***Impairment of property, plant and equipment***

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review of the recoverable amount of that asset is undertaken.

***Provision for liabilities and charges***

Provision is made for legal or constructive obligations, which are of uncertain timing or amount at the reporting date, based on the best estimate of the expenditure required to settle the obligation. The recognition and measurement of provisions rely on the application of professional judgement and historical experience.

Other than as noted above, no material accounting estimates or judgements were made by the Agency in preparing these accounts.

**1.21 Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2025-26 financial year**

The Agency has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Agency's accounting periods beginning on or after 1 April 2025 or later periods, but which the Agency has not adopted. The Agency considers that these are not relevant or material to its operations.

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

The Agency has considered those new Standards, interpretations and amendments to existing Standards which have been published but are not yet effective, nor adopted early for these Accounts. The Agency considers that these are either not relevant or material to its operations.

## 1.22 Accounting standards, interpretations and amendments to published standards not yet effective (continued)

<b>Standard</b>	<b>IFRS 18 Presentation and Disclosure in Financial Statements</b>
<b>Effective date</b>	1 January 2027
<b>FReM application</b>	Not before 2027-28
<b>Description of revision</b>	IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.
<b>Comments</b>	IFRS 18 will be adopted upon its effective date and applied in accordance with the interpretations and guidance set out in the FReM.

<b>Standard</b>	<b>IFRS 19 Subsidiaries without Public Accountability: Disclosures</b>
<b>Effective date</b>	1 January 2027
<b>FReM application</b>	Not before 2027-28
<b>Description of revision</b>	IFRS 19 Subsidiaries without Public Accountability: Disclosures allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.
<b>Comments</b>	IFRS 19 will be adopted upon its effective date and applied in accordance with the interpretations and guidance set out in the FReM.

## 1.23 Financial reporting - future developments

The Agency has considered the accounting initiatives identified by HM Treasury and DoF covering potential changes and projects where standards, amendments or interpretations are in development. The Agency considers that these changes are either not relevant or material to its operations.

## 1.24 Prior period restatements

There was one restatement required to the prior year 2024-25 figures which related to the separation of right-of-use assets from property, plant and equipment.

	<b>2024-25 As previously stated £000</b>	<b>Adjustment £000</b>	<b>2024-25 Restated £000</b>
Property, Plant and Equipment	24,641	(2,082)	22,559
Right of use assets	-	2,082	2,082
	<b>24,641</b>	<b>-</b>	<b>24,641</b>

## 2. Programme expenditure

		2025-26	2024-25
	Note	£000	£000
<b>Staff costs*</b>			
Wages and salaries		8,179	7,428
Social security costs		1,044	749
Other pension costs		2,363	2,281
		<b>11,586</b>	<b>10,458</b>
<b>Purchase of goods and services</b>			
Accommodation costs, maintenance and utilities		1,775	1,582
IT, communications and office services		118	103
Consumables, equipment and transport costs		47	85
Contracted out and managed services		620	554
Professional and consultancy costs		103	121
Client and other programme operating costs		1,053	1,041
Rentals under operating leases		28	100
Staff related costs		298	293
Other costs		10	25
		<b>4,052</b>	<b>3,904</b>
<b>Non-cash items:</b>			
Loss on disposal of non-current asset	5	5	-
		<b>5</b>	<b>-</b>
		<b>4,057</b>	<b>3,904</b>
<b>Depreciation and impairment charges</b>			
Depreciation	5	1,507	1,340
Amortisation	6	4	3
Revaluation, indexation and impairment released to SoCNE	5	2	-
		<b>1,513</b>	<b>1,343</b>
<b>Provisions expense**</b>			
Provided in year	11	194	99
Written back in year	11	(27)	(123)
		<b>167</b>	<b>(24)</b>
<b>Finance expense</b>			
Interest payable and similar charges		58	51
Borrowing costs on provisions	11	3	7
		<b>61</b>	<b>58</b>
<b>Programme expenditure</b>		<b>17,384</b>	<b>15,739</b>

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

\*\* Not included in the provisions expense are Lease dilapidation provisions which have been capitalised and included within Right of Use assets.

**3. Non-cash costs**

	<b>Note</b>	<b>2025-26 £000</b>	<b>2024-25 £000</b>
Purchase of goods and services	2	5	–
Notional costs		570	557
Depreciation and impairment charges	5, 6	1,513	1,343
Provisions expense	11	167	(24)
Finance expense	11	3	7
		<b>2,258</b>	<b>1,883</b>

**4. Income**

	<b>2025-26 £000</b>	<b>2024-25 £000</b>
<b>Revenue from contracts with customers</b>		
Sales of goods and services	2	2
	<b>2</b>	<b>2</b>
<b>Other operating income</b>		
Rental income	–	–
Other non-trading income	2	2
	<b>2</b>	<b>2</b>
<b>Total operating income</b>	<b>4</b>	<b>4</b>

## 5. Property, plant and equipment

2025-26

	Land £000	Buildings £000	Vehicles, Plant and Machinery £000	Information Technology £000	Total £000
<b>Cost or valuation</b>					
At 1 April	300	24,273	2,327	177	27,077
Additions	-	4	328	100	432
Disposals	-	-	(30)	-	(30)
Revaluation released to SoCNE	-	-	(2)	-	(2)
Revaluation	-	586	40	6	632
<b>At 31 March 2026</b>	<b>300</b>	<b>24,863</b>	<b>2,663</b>	<b>283</b>	<b>28,109</b>
<b>Depreciation</b>					
At 1 April	-	748	1,535	153	2,436
Charged in year	-	1,338	156	13	1,507
Disposals	-	-	(25)	-	(25)
Revaluation	-	22	15	-	37
<b>At 31 March 2026</b>	<b>-</b>	<b>2,108</b>	<b>1,681</b>	<b>166</b>	<b>3,955</b>
<b>Carrying amount at 31 March 2026</b>	<b>300</b>	<b>22,755</b>	<b>982</b>	<b>117</b>	<b>24,154</b>
<b>Carrying amount at 31 March 2025</b>	<b>300</b>	<b>23,525</b>	<b>792</b>	<b>24</b>	<b>24,641</b>
<b>Asset financing:</b>					
Owned	300	21,058	982	117	22,457
Right of Use*	-	1,697	-	-	1,697
<b>Carrying amount at 31 March 2026</b>	<b>300</b>	<b>22,755</b>	<b>982</b>	<b>117</b>	<b>24,154</b>

\*Refer to note 12.1 for further details on Right of Use assets

Property, plant and equipment are held at fair value in accordance with IAS16 Property, Plant and Equipment.

Following an adaptation to IAS 16 to reduce the number of valuation processes, the Juvenile Justice Centre (JJC) is subject to a quinquennial revaluation supplemented by annual indexation, in line with IAS 16 Property, Plant and Equipment.

## 5. Property, plant and equipment (continued)

A full independent desktop valuation of the JJC was carried out by the Land and Property Service (LPS) at 31 March 2025. LPS valued the land and building at Juvenile Justice Centre at depreciated replacement cost using BCIS indices at 31 March 2026.

The Agency uses Producer Price Indices (PPI) published by the Office for National Statistics (ONS) to apply indexation to the value of non-property assets at year-end. In line with previous years, the December 2025 indices have been applied in 2025-26. In March 2025, ONS paused publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards.

ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate, and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior-year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end.

## 5. Property, plant and equipment (continued)

2024-25

	Land £000	Buildings £000	Vehicles, Plant and Machinery £000	Information Technology £000	Total £000
<b>Cost or valuation</b>					
At 1 April	300	22,498	2,137	171	<b>25,106</b>
Additions	-	1,755	207	8	<b>1,970</b>
Disposals	-	(125)	(35)	(4)	<b>(164)</b>
Revaluation	-	145	18	2	<b>165</b>
<b>At 31 March 2025</b>	<b>300</b>	<b>24,273</b>	<b>2,327</b>	<b>177</b>	<b>27,077</b>
<b>Depreciation</b>					
At 1 April	-	543	1,431	147	<b>2,121</b>
Charged in year	-	1,200	131	9	<b>1,340</b>
Disposals	-	(125)	(35)	(4)	<b>(164)</b>
Revaluation	-	(870)	8	1	<b>(861)</b>
<b>At 31 March 2025</b>	<b>-</b>	<b>748</b>	<b>1,535</b>	<b>153</b>	<b>2,436</b>
<b>Carrying amount at 31 March 2025</b>	<b>300</b>	<b>23,525</b>	<b>792</b>	<b>24</b>	<b>24,641</b>
<b>Carrying amount at 31 March 2024</b>	<b>300</b>	<b>21,955</b>	<b>706</b>	<b>24</b>	<b>22,985</b>
<b>Asset financing:</b>					
Owned	300	21,443	792	24	<b>22,559</b>
Right of Use*	-	2,082	-	-	<b>2,082</b>
<b>Carrying amount at 31 March 2025</b>	<b>300</b>	<b>23,525</b>	<b>792</b>	<b>24</b>	<b>24,641</b>

\*Refer to note 12.1 for further details on Right of Use assets

**6. Intangible assets**

	<b>2025-26</b>	<b>2024-25</b>
	<b>£000</b>	<b>£000</b>
<b>Cost or valuation</b>		
At 1 April	46	44
Additions	30	-
Disposals	-	-
Revaluation	-	2
<b>At 31 March 2026</b>	<b>76</b>	<b>46</b>
<b>Amortisation</b>		
At 1 April	43	39
Charged in year	4	3
Disposals	-	-
Revaluation	-	1
<b>At 31 March 2026</b>	<b>47</b>	<b>43</b>
<b>Carrying amount at 31 March 2026</b>	<b>29</b>	<b>3</b>
<b>Asset financing:</b>		
Owned	29	3
<b>Carrying amount at 31 March 2026</b>	<b>29</b>	<b>3</b>

## 7. Financial instruments

As the cash requirements of the Youth Justice Agency are met through the Estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

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

## 8. Cash and cash equivalents

	<b>2025-26</b> <b>£000</b>	<b>2024-25</b> <b>£000</b>
Balance at 1 April	(73)	(30)
Net change in cash and cash equivalent balances	22	(43)
<b>Balance at 31 March</b>	<b>(51)</b>	<b>(73)</b>
The following balances at 31 March are held at:		
NI banking pool	(53)	(75)
Cash in hand	2	2
<b>Balance at 31 March</b>	<b>(51)</b>	<b>(73)</b>

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

	<b>Note</b>	<b>2025-26</b> <b>£000</b>	<b>2024-25</b> <b>£000</b>
Current assets		2	2
Current liabilities	10	(53)	(75)
<b>Total</b>		<b>(51)</b>	<b>(73)</b>

**9. Trade receivables, financial and other assets**

	<b>2025-26</b>	<b>2024-25</b>
	<b>£000</b>	<b>£000</b>
<b>Amounts falling due within one year:</b>		
VAT recoverable	94	79
Trade receivables	19	26
Other receivables	6	3
Prepayments and accrued income	15	12
	<b>134</b>	<b>120</b>

**10. Trade payables, financial and other liabilities**

	<b>Note</b>	<b>2025-26</b>	<b>2024-25</b>
		<b>£000</b>	<b>£000</b>
<b>Amounts falling due within one year:</b>			
Bank overdraft	8	53	75
Trade payables		22	38
Other payables		947	805
Accruals and deferred income		1,853	1,758
Current part of lease liabilities	12	279	262
		<b>3,154</b>	<b>2,938</b>
<b>Amounts falling due after one year</b>			
Leases	12	973	1,240
		<b>973</b>	<b>1,240</b>
<b>Total</b>		<b>4,127</b>	<b>4,178</b>

**11. Provisions for liabilities and charges**

	<b>Early retirement</b>	<b>Legal claims</b>	<b>Lease dilapidation</b>	<b>2025-26</b>
				<b>£000</b>
				<b>Total</b>
Balance at 1 April 2025	173	228	673	<b>1,074</b>
Provided in the year	-	194	-	<b>194</b>
Provisions not required written back	-	(27)	-	<b>(27)</b>
Provisions utilised in the year	(15)	(30)	-	<b>(45)</b>
Borrowing costs	3	-	-	<b>3</b>
<b>Balance at 31 March 2026</b>	<b>161</b>	<b>365</b>	<b>673</b>	<b>1,199</b>

**11. Provisions for liabilities and charges (continued)**

				2024-25 £000
	Early retirement	Legal claims	Lease dilapidation	Total
Balance at 1 April 2024	182	370	476	1,028
Provided in the year	28	71	197	296
Provisions not required written back	(27)	(96)	-	(123)
Provisions utilised in the year	(17)	(117)	-	(134)
Borrowing costs	7	-	-	7
<b>Balance at 31 March 2025</b>	<b>173</b>	<b>228</b>	<b>673</b>	<b>1,074</b>

**11.1 Analysis of expected timing of discounted flows**

				2025-26 £000
	Early retirement	Legal claims	Lease dilapidation	Total
Not later than one year	17	305	229	551
Later than one year and not later than five years	58	60	285	403
Later than five years	86	-	159	245
<b>Balance at 31 March 2026</b>	<b>161</b>	<b>365</b>	<b>673</b>	<b>1,199</b>

				2024-25 £000
	Early retirement	Legal claims	Lease dilapidation	Total
Not later than one year	16	168	229	413
Later than one year and not later than five years	58	60	285	403
Later than five years	99	-	159	258
<b>Balance at 31 March 2025</b>	<b>173</b>	<b>228</b>	<b>673</b>	<b>1,074</b>

**11.2 Early retirement costs - £0.161m (2024-25: £0.173m)**

This provision relates to inherited pension costs associated with the early departure of staff in the years prior to the creation of the Agency. These pension costs are payable to Northern Ireland Local Government Officers Superannuation Committee (NILGOSC) and are payable over the lifetime of the retired staff member and his/her spouse (where applicable).

**11.2 Early retirement costs - £0.161m (2024-25: £0.173m)**

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

**11.3 Legal claims - £0.365m (2024-25: £0.228m)**

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

***Other legal issues***

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. The 2025–26 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020, reflecting an assessment of the possible extent of liability under the current legal framework: settlement remains subject to negotiation and resolution of outstanding uncertainties.

There are still some significant elements of uncertainty around this estimate for a number of reasons including:

1. Lack of agreement with claimants' legal representatives around how to treat data for years previous to 2011; and
2. Ongoing negotiations with Trade Union and their legal representatives which will determine the final scope of settlement.

**11.4 Lease dilapidation - £0.673m (2024-25: £0.673m)**

This provision relates to dilapidation costs which are an estimate of the expenditure required to return vacated leased buildings to their original condition as at the date of commencement of the lease.

**12. Leases - Right of use assets**

In accordance with IFRS 16, the Agency as a lessee is required to recognise assets and liabilities for all leases (with certain exemptions applied). Further details are disclosed in Note 1.16.

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

Non-current assets, as recorded in the Statement of Financial Position, include the following amounts for leased right of use assets:

	<b>Land &amp; Buildings £000</b>	<b>Plant and Machinery £000</b>	<b>Information Technology £000</b>	<b>2025-26 Total £000</b>
<b>Cost of valuation</b>				
At 1 April	2,830	-	-	2,830
Additions - new leases	-	-	-	-
Disposals	-	-	-	-
Remeasurement - existing leases	-	-	-	-
Reclassifications	-	-	-	-
<b>At 31 March</b>	<b>2,830</b>	-	-	<b>2,830</b>
<b>Depreciation</b>				
At 1 April	748	-	-	748
Depreciation charged in year	385	-	-	385
Disposals	-	-	-	-
Reclassifications	-	-	-	-
<b>At 31 March</b>	<b>1,133</b>	-	-	<b>1,133</b>
<b>Balance at 31 March 2026</b>	<b>1,697</b>	-	-	<b>1,697</b>
<b>Balance at 31 March 2025</b>	<b>2,082</b>	-	-	<b>2,082</b>

**12.1 Quantitative disclosures around right of use assets (continued)**

	Land & Buildings £000	Plant and Machinery £000	Information Technology £000	2024-25 Total £000
<b>Cost of valuation</b>				
At 1 April	1,230	-	-	1,230
Additions - new leases	1,722	-	-	1,722
Disposals	(125)	-	-	(125)
Remeasurement - existing leases	3	-	-	3
Reclassifications	-	-	-	-
<b>At 31 March</b>	<b>2,830</b>	<b>-</b>	<b>-</b>	<b>2,830</b>
<b>Depreciation</b>				
At 1 April	543	-	-	543
Depreciation charged in year	330	-	-	330
Disposals	(125)	-	-	(125)
Reclassifications	-	-	-	-
<b>At 31 March</b>	<b>748</b>	<b>-</b>	<b>-</b>	<b>748</b>
<b>Balance at 31 March 2025</b>	<b>2,082</b>	<b>-</b>	<b>-</b>	<b>2,082</b>
<b>Balance at 31 March 2024</b>	<b>687</b>	<b>-</b>	<b>-</b>	<b>687</b>

**12.2 Quantitative disclosures around lease liabilities - maturity analysis**

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

	2025-26 £000	2024-25 £000
<b>Buildings</b>		
Not later than one year	327	286
Later than one year and not later than five years	684	898
Later than five years	438	573
	<b>1,449</b>	<b>1,757</b>
Less: interest element	(197)	(255)
<b>Present value of lease obligations</b>	<b>1,252</b>	<b>1,502</b>
Current portion	279	262
Non-current portion	973	1,240
	<b>1,252</b>	<b>1,502</b>

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

	<b>2025-26</b> <b>£000</b>	<b>2024-25</b> <b>£000</b>
Variable lease payments not included in lease liabilities	-	-
Sub-leasing income	-	-
Expense related to short-term leases	27	98
Expense related to low value leases (excluding short-term leases)	1	2
<b>Total</b>	<b>28</b>	<b>100</b>

### 12.4 Quantitative disclosures around cash outflows for leases

	<b>2025-26</b> <b>£000</b>	<b>2024-25</b> <b>£000</b>
Capital element of lease payments	250	160
Interest element of lease payments	58	51
<b>Total cash outflow for leases</b>	<b>308</b>	<b>211</b>

### 13. Capital commitments

	<b>2025-26</b> <b>£000</b>	<b>2024-25</b> <b>£000</b>
Contracted capital commitments at 31 March not otherwise included in these financial statements:		
Property, plant and equipment	-	20
<b>Total</b>	<b>-</b>	<b>20</b>

### 14. Other financial commitments

The Agency has entered into non-cancellable contracts (which are not lease or Private Finance Initiative (PFI) contracts) for reception, security duties and planned maintenance at the Juvenile Justice Centre and service fees relating to its leasehold properties. Total future commitments are shown in the table below analysed according to the period in which the payments fall due.

**14. Other financial commitments (continued)**

	<b>2025-26</b>	<b>2024-25</b>
	<b>£000</b>	<b>£000</b>
Not later than one year	550	482
Later than one year and not later than five years	232	786
Later than 5 years	179	177
<b>Total</b>	<b>961</b>	<b>1,445</b>

**15. Contingent liabilities**

The Agency's contingent liabilities have been outlined below on the basis that amounts have not been recognised as provisions because their existence will only be confirmed by the occurrence of one or more uncertain future events, not wholly within the Agency's control.

The Agency is currently contesting a number of personal injury or industrial tribunal claims brought by staff or young people. Provision has been made in these financial statements for cases where it is considered probable that payment may be made in the future (see Note 11 for further details). However, there are cases which have not been provided for as the Agency does not consider it likely that payment will be made e.g. because it expects that the Agency will be able to successfully defend these cases.

***Public Sector Pensions - Injury to Feelings Claims***

The Department of Finance (DoF) is a named Respondent in a class action affecting employers across the public sector and is managing claims on behalf of the Northern Ireland Civil Service (NICS) Departments. This is an extremely complex case with potential implications for the NICS and wider public sector. However, given the complexities, the cases are still at an early stage of proceedings and until there is further clarity on potential scope and impact, a reliable estimate of liability cannot be provided.

## 16. Related party transactions

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

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

None of the members of the Management Board or key management of the Agency had any material personal transactions with the Agency.

## 17. Third-party assets

### ***Youth Conference Compensation***

Where a youth conference plan requires a young person to compensate a victim, the money is collected by the Agency and held in a separate bank account until it is paid over to the victim. The Youth Conference Compensation Account has a balance of £5,216 as at 31 March 2026 (2024-25: £5,275).

### ***Young Persons Cash***

The young people in custody have a private cash facility for the lodgement of their pocket money and for funding tuck-shop purchases. When the young people are discharged, they are paid in full the balance on their account in cash. The balance held at 31 March 2026 is £716 (2024-25: £355).

**17. Third-party assets (continued)*****Young Person Trust Account***

The Trust Account was set up with donations for the benefit of young people. The donations were invested in a Trust Account, which has a balance of £1,093 at 31 March 2026 (2024-25: £914).

***Assets held***

The monies noted above are not included within the Agency's assets as they do not belong to the Agency. The assets held at the reporting period date to which it was practical to ascribe monetary values are set out in the table below:

	<b>31 March 2025 £000</b>	<b>Gross Inflows £000</b>	<b>Gross Outflows £000</b>	<b>31 March 2026 £000</b>
Monetary assets such as bank balances	7	11	(11)	7

**18. Events after the reporting period**

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

**Date for authorisation of issue**

The Accounting Officer authorised these financial statements for issue on 29 June 2026.

**OTHER**

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