



**Public
Prosecution
Service**

Independent
Fair
Effective

ANNUAL REPORT & ACCOUNTS

2023-24

HC 253



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Service

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Effective

ANNUAL REPORT & ACCOUNTS 2023-24

Public Prosecution Service for Northern Ireland

Annual Report and Accounts 2023-24

For the period 1 April 2023 to 31 March 2024

Annual Report laid before the Northern Ireland Assembly by the Attorney General for Northern Ireland under section 42(6) of the Justice (Northern Ireland) Act 2002.

Resource Accounts laid before the Northern Ireland Assembly by the Department of Finance under section 10(4) of the Government Resources and Accounts Act (Northern Ireland) 2001.

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Our Vision and Aims

We will provide an independent, fair, and effective prosecution service for the people of Northern Ireland. We will act impartially and in the interests of justice at all times, applying the highest professional standards and treating everyone fairly and with respect.

We are at the heart of the criminal justice system and will work with partners to build a safer community in which we respect the law and each other. We will strive to deliver a modern, innovative, and transparent service that shows compassion and understanding towards victims of crime while meeting our obligation to ensure fairness to all.

Our Values

Independence and Integrity

We will maintain our independence and act at all times with integrity, fairness and impartiality. We will seek to deliver justice in every case in accordance with the law, respecting the human rights of all persons.

Openness and Honesty

We will communicate openly and honestly, in accordance with our professional duties. We will set clear standards about the service the public can expect from us.

Respect

We will respect each other, our colleagues, and the public we serve, showing courtesy, sensitivity and understanding.

Excellence

We will make the best use of our people and resources, seeking to achieve excellence in everything we do.

Partnership

We will work in partnership within the criminal justice system to better serve the community.



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Director's Foreword

I am pleased to present the Annual Report and Accounts for the Public Prosecution Service (PPS) for 2023-24.

Reflecting on the past 12 months, it is reassuring to see the criminal justice system and the PPS return to a more stable, post-pandemic footing. While clearing backlogs and further recovery work following the Covid-pandemic continues, the past year has allowed us to focus on a number of strategic and collaborative initiatives aimed at improving our service delivery.



You will read below more detail on these initiatives, but highlights include the implementation of a new joint Working Together Programme with the Police Service of Northern Ireland (PSNI).

Substantial progress has now been made in the development of the programme and a detailed framework has been set out, consisting of three main project strands. These focus on modernisation and transformation, improving efficiency and effectiveness and advancing opportunities for the streamlining of current working arrangements. Achievement of the agreed programme objectives will be a priority for the PPS and police during the year ahead, and this dovetails with workstreams both organisation are leading on through partnership working at the Criminal Justice Board.

Tackling avoidable delay remains a key objective for the PPS as we engage in a range of criminal justice initiatives with the Department of Justice and other CJSNI partners. This includes the 'Speeding up Justice' Programme and the reforms set out in the Justice Act (Northern Ireland) 2015.

'PPS 2030' continues to provide a strategic vision for the future of the Service, setting out a programme of work over the coming years to deliver a more efficient organisation that will target its resources to those areas of greatest priority and where greatest value can be added.



Reducing demand will be an important component within this strategy, and this document provides details of several initiatives that we have launched in conjunction with police with this broad aim. These include a new 'No File Decision' Pilot, whereby police are no longer required to submit all files in a limited class of cases where a no prosecution recommendation is made for each of the suspects on the file. Other measures include the expansion of Community Resolution Notices (CRNs), providing front line police officers with a wider range of disposals to deal with lower-level offending.

Turning to the key issues that face us in the year ahead, it must be said that the current budgetary position for the PPS – like all criminal justice agencies – is a difficult one. Delivery of the full range of our statutory duties, while also maintaining progress on service improvement, will prove challenging within our allocation. The key objectives outlined in this document, such as strengthening our capacity to deal with domestic and sexual abuse cases and delivering against a new sexual offence's strategy, can only be achieved if sufficient resources are in place.

If we are to improve our service delivery and better meet victims' needs, I believe that a longer-term outlook is required in respect of financial and resource planning, allied to a more strategic approach to the modernisation and transformation of the justice system. Additional investment is required to make sure we have the tools needed to operate effectively, to help us address backlogs, and to empower and support our staff to bring about meaningful change.

Our people are our greatest asset, and I would like to take this opportunity to pay tribute to them. We have been faced with unprecedented pressures in recent years but PPS staff at all levels have continued to deliver a first-class service.

It will be a challenging year ahead as we look to reform and modernise, while aiming to improve performance and address delay. However, with a high performing workforce dedicated to public service, I am confident that we will achieve our objectives over the next 12 months.

Stephen Herron

Director of Public Prosecutions for Northern Ireland



Foreword by the Attorney General for Northern Ireland

This annual report serves as a reminder of the scale of the work required to deliver an effective criminal justice system. As Attorney General, I am grateful to all of those in the Public Prosecution Service who have contributed, through their work, to the ongoing protection of the rule of law.

I was particularly pleased to read about the establishment of the Working Together Programme Board this year. PPS and PSNI collaboration clearly has an important role to play and the focus on modernisation particularly in terms of improving efficiency and effectiveness is to be welcomed.

Delay is one of the main issues facing the criminal justice system and I note that tackling avoidable delay remains a priority for the PPS.

It will be important to see the results of initiatives commenced this year such as the 'No File Decision Pilot'.

The PPS has my full support in its endeavours to strengthen its capacity to deal with domestic and sexual abuse cases and to deliver against the new policy for prosecuting sexual offences published this year. I was pleased to see that prosecutors were trained on the offence of non-fatal strangulation in advance of it becoming law in June 2023.

Improvement inevitably comes at a cost and I am acutely conscious of the challenging budgetary issues facing the PPS at this time including the resourcing of legacy casework which continues to have a major impact on PPS resources. That the PPS was able to issue decisions in all outstanding cases impacted by





the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 before the deadline of 1 May 2024 is laudable. I know that this was a very intense period for all of us with statutory responsibilities in this area.

I commend the PPS for its work within this reporting year and will continue to support its important contribution to the effective administration of justice in Northern Ireland.

A handwritten signature in cursive script, reading "Brenda King".

Dame Brenda King
Attorney General for Northern Ireland



Foreword by Advocate General for Northern Ireland

It was a great privilege to be appointed as Advocate General for Northern Ireland earlier this year, by virtue of section 27 of the Justice (Northern Ireland) Act 2002. As a result, I act as the chief legal adviser to the UK Government on the law of Northern Ireland relating to matters reserved to Westminster, such as national security and terrorism.

When I was sworn in at the Royal Courts of Justice in London, I made an explicit commitment to uphold the rule of law and I am also deeply committed to public service. I know that these are principles which underpin the work of the PPS and the criminal justice system in Northern Ireland.



It has been a difficult few years for the criminal justice system. I am encouraged to read in this Annual Report how the PPS has risen to that challenge to continue providing an independent, fair and effective prosecution service. There is undoubtedly more work to do, as reflected in its long-term strategic vision, 'PPS 2030'.

I welcome the PPS' focus on strengthening its capacity to deal with domestic and sexual abuse cases, as well as its continued focus and monitoring of hate crime. Recent public disorder has further highlighted the important role the PPS plays in ensuring the safety of communities in Northern Ireland.



I look forward to engaging and developing close cooperation further with partners in Northern Ireland, including the Director of Public Prosecutions and the Attorney General for Northern Ireland.

A handwritten signature in black ink, appearing to be 'LH'.

The Right Honorable Lord Hermer, KC
Advocate General for Northern Ireland



Performance Report

Performance Overview

The Overview section provides a short summary of the Public Prosecution Service's structure, purpose, and performance during the year. It also sets out the key risks to the achievement of our agreed objectives, providing information for users to form a high-level understanding of our organisation and its performance.

Corporate Planning in the Public Prosecution Service

The Role of the Public Prosecution Service

The PPS is the principal prosecuting authority in Northern Ireland, with responsibility for taking decisions as to prosecution in all cases initiated or investigated by the police and for the conduct of criminal proceedings. PPS also considers cases initiated or investigated by other statutory authorities, for example HM Revenue and Customs (HMRC).

The primary role of the PPS is to reach decisions to prosecute or not. Additional services are also available which enhance effectiveness including the provision of prosecutorial and pre-charge advice. Options are also available to allow prosecutors to deal with offenders other than through prosecution including adult and restorative cautions, informed warnings, and youth conferencing. Prosecutors may also refer offenders to the National Driver Alertness Course (formerly the Driver Improvement Scheme). The purposes of diversion include dealing quickly and simply with less serious offenders, reducing the risk of reoffending, and engaging the offender in a restorative process with the victim and society as a whole.

PPS Organisational Structures

The PPS is a regionally based organisation. There are currently two regions, Belfast, and Eastern Region and Western and Southern Region, each of which is headed by an Assistant Director (AD). The AD is responsible for working with the courts, police, and other stakeholders to provide a high-quality prosecution service in their area.



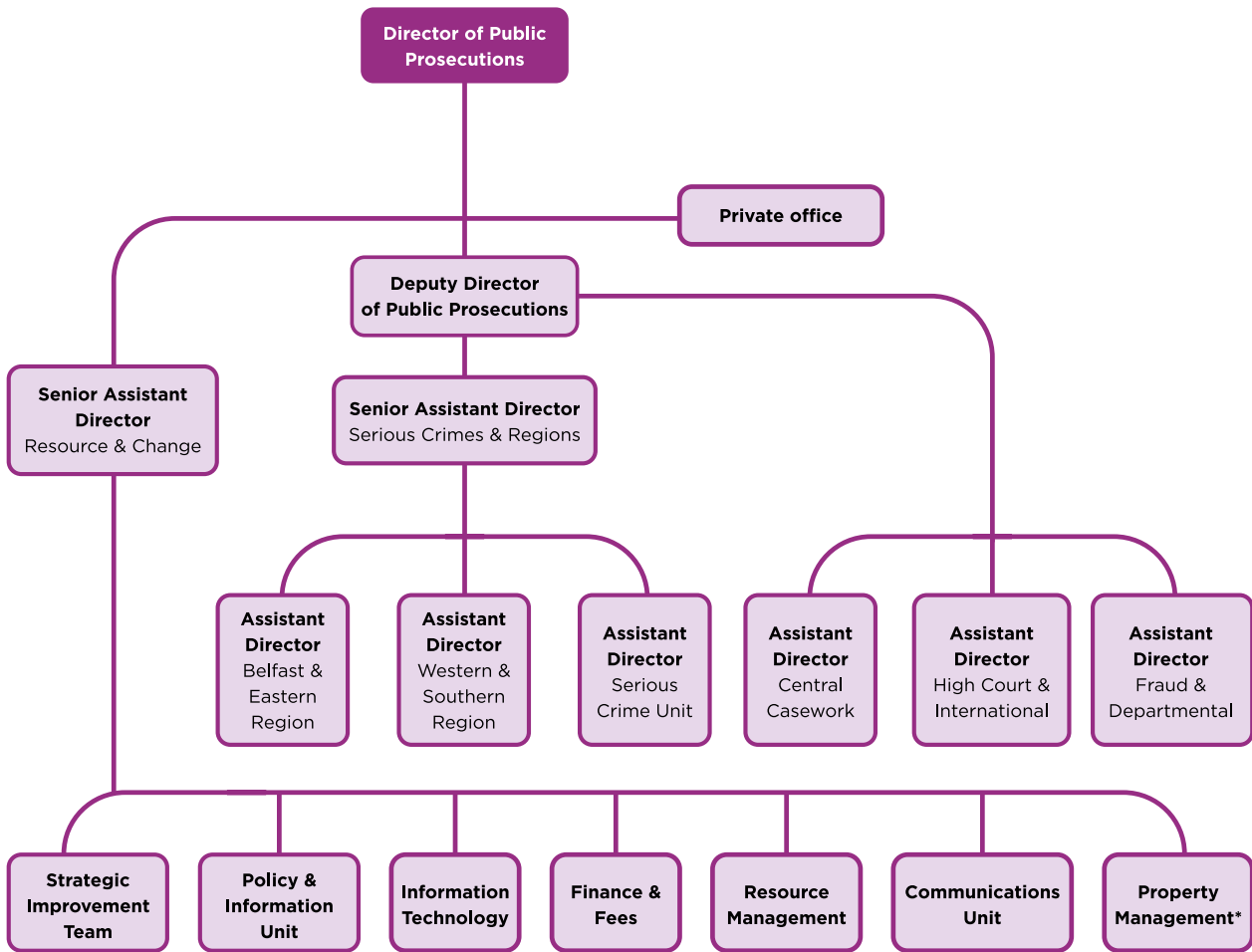
The regions deal with a range of cases, from the less serious summary cases, which are heard in the Magistrates' Courts, through to more serious indictable cases which are heard in the Crown Court. The work of the regional sections and that of the Serious Crime Unit (SCU) (set out below) is overseen by the Senior Assistant Director (Serious Crime and Regions). During 2023-24 the volume of work in one of the regions, coupled with a significant degree of sickness absence, resulted in a temporary change to the structure redeploying an additional AD resource to the region. This temporary move will be kept under review and considered as part of a wider revised 3 Region Operating Model for the PPS during the coming year.

In addition, there are four other legal sections, based in the PPS Headquarters, which are also headed at AD level:

- SCU, which deals with a range of the most serious offences including murder, manslaughter, human trafficking, rape and other serious sexual offences;
- Central Casework Section, which handles high profile cases in Northern Ireland, including files relating to terrorism and legacy cases;
- Fraud and Departmental Section (F&D), dealing with serious and complex fraud files submitted by the police, as well as files from government departments and agencies; and
- High Court and International Section (HC&I), which deals with a wide range of specialist legal matters, including High Court bail applications, appeals to the Court of Appeal, judicial reviews, restraint and confiscation orders, extradition, international letters of request and cases referred by the Criminal Cases Review Commission.

Central Casework, F&D, and HC&I sections report to the Department's Deputy Director of Public Prosecutions.

Finally, the Senior Assistant Director Resources and Change is responsible for the organisation's support services such as Policy and Information Unit (PIU), Finance, Communications, Resource Management (RMT), Business Assurance, Information and Communications Technology (ICT) and Strategic Improvement Team (SIT) which includes working together and modernisation, as well as the Victim and Witness Care Unit (VWCU), as outlined below.



*Includes Business Assurance and the Victim and Witness Care Unit.

Standards Applied

In exercising its functions, the PPS complies with the binding obligations of international law ratified by the UK. It also complies with the Convention rights incorporated into domestic law by the Human Rights Act 1998, the UN Declaration of Basic Principles of Justice for Victims of Crime, and the EU -UK Trade and Cooperation Agreement 2020.

Prosecutors will also have regard to any legal guidance provided by the Director and the Attorney General Northern Ireland (AGNI), including Human Rights Guidance issued under Section 8 of the Justice (Northern Ireland) Act 2004.



Prosecution Decisions

Prosecutions are instituted or continued only where the public prosecutor is satisfied that the Test for Prosecution is met. The Test for Prosecution is met if:

- the evidence which can be adduced in court is sufficient to provide a reasonable prospect of conviction – the Evidential Test; and
- prosecution is required in the public interest – the Public Interest Test.

The Test for Prosecution is a key element of the Code for Prosecutors issued under Section 37 of the Justice (Northern Ireland) Act 2002. The Code gives guidance on the general principles to be applied in determining whether criminal proceedings should be brought, what charges should be preferred and how prosecutions should be conducted.

It also sets out the standards of conduct that the PPS requires from prosecutors, including external counsel instructed on behalf of the Director.

Conduct of Prosecutions

The majority of prosecutions are heard in the Magistrates' Court. Prosecutions in the Magistrates' and Youth Courts, and appeals to the County Court, are conducted by Public Prosecutors (PP) - in house lawyers with rights of audience in Northern Ireland Courts. The most serious offences are heard in the Crown Court. These cases are generally conducted by external counsel who also cover cases at the High Court and the Court of Appeal. This role makes external counsel essential to the effective delivery of PPS services.

All members of external counsel provide their services to PPS under Terms of engagement and are required to comply with the policies and guidance of the Director, including PPS Advocacy Standards and Code of Ethics.

Working in Partnership: Criminal Justice System Northern Ireland (CJSNI)

Within the formal Criminal Justice System, the PPS works in partnership with the PSNI, the Northern Ireland Courts and Tribunals Service (NICTS), the Northern Ireland Prison Service (NIPS), the Probation Board for Northern Ireland (PBNI), the Youth Justice Agency (YJA) and the Department of Justice (DoJ), as part of the CJSNI. The Director is a member of the Criminal Justice Board (CJB), established to improve engagement between the most senior leaders within the CJSNI. The Board also provides strategic oversight to the work of the Speeding Up Justice Improvement Group (SUJIG). The PPS is represented on the SUJIG which comprises senior officials from each of the various agencies.



Risk Management

The PPS is committed to high standards of corporate governance. Effective risk management processes have been developed to improve the quality of decision making and the ability to deliver on strategic and operational objectives. The PPS Risk Management Framework was updated in March 2023 and reviewed March 2024 and complements the current corporate and annual business planning and financial management arrangements which together provide the systems to manage the service's resources. The Risk Management Framework aligns to the HM Government's Orange Book Guidance.

Corporate Risks are aligned with the agreed strategic priorities of the PPS. During 2023-24 the Board identified eleven corporate risks that could, if not managed properly, have reduced the Service's ability to deliver against its strategic priorities. Those risks were:

- Failure to adequately address challenges to staff wellbeing arising from casework of a traumatic nature and the impact of high caseloads and related pressure has the potential to increase staff absence and exit due to work-related stress, decrease wellbeing, and adversely impact upon the Service's duty of care to colleagues, reputation, and ability to comprehensively manage PPS workloads.
- Current levels of resourcing are insufficient to maintain the Service's capacity to deliver legacy casework, leading to significant delays and criticism of the PPS from families and the wider public.
- Failure to effectively progress serious and high-profile cases and adverse outcomes (including those related to disclosure) have the potential to damage stakeholder and public confidence in the Service.
- The Service's overall approach to engaging and influencing stakeholders and the public is not fully effective, resulting in a failure to build political and public confidence.
- PPS systems and procedures, including the management of information during hybrid working and the move to the new content management system, are not implemented effectively, resulting in data breaches and the disposal of relevant case related materials.
- Unavoidable funding pressures impact on the operational capacity of the Service to address current caseloads and our ability to contribute to backlog recovery.



- Unavoidable funding pressures for 2024-25 have a significant negative impact on the operational capacity of the Service to address current caseloads and tackle backlogs; constrain our ability to progress Modernisation and Working Together projects; and adversely impact our capacity to deliver legacy business.
- The service is unable to recruit and fully train new staff and retain experienced staff which undermines our ability to deliver our services.
- New Ways of Working (NWW) policies are not implemented effectively, with the result that service delivery, levels of performance and / or staff engagement are undermined.
- Failure to meet the PPS People Plan objectives has a significant impact on levels of staff engagement and service delivery.
- A confirmed outbreak of Covid-19 presents a risk to business continuity, staff wellbeing, organisational performance, and service delivery, and has the potential to increase funding and financial pressures.

Programme for Government (PfG)

The Executive is bringing forward an Outcomes-based Programme for Government (PfG) that is focused on achieving outcomes of societal wellbeing and delivering real and positive change in people's lives. To achieve this a PfG draft Outcomes framework has been developed, which builds on the Outcomes-based approach that has defined strategic planning across the public sector since 2016.

The draft Framework contains nine strategic outcomes which, taken together, aim to set a clear direction of travel for the NI Executive and provide a vision for the future of all citizens. The key not only to the development of the new outcomes based PfG, but also its implementation and delivery, is government's collaboration and teamwork with key stakeholders and partners. PPS will play a key role in the delivery of the PfG, once approved, and will directly contribute to a number of the strategic outcomes.

PPS Strategic Priorities

PPS corporate planning is based around five strategic priorities drawing on the outcome's framework outlined above. These strategic priorities act as a framework to drive our planning outcomes and our approach to managing performance and risk. Within each priority area the PPS monitors performance against key delivery targets, and specific outcomes which have been set as the focus of the PPS' work programme. Achievement of these outcomes will help to progress the delivery of the Service's vision.



The achievements delivered by PPS in respect of outcomes are covered in more detail in the performance analysis section of this report on pages 21 to 50. The following infographic section provides progress against key delivery targets in each of the strategic priorities.

STRATEGIC
PRIORITY

1

SUPPORTING A SAFER COMMUNITY BY PROVIDING AN
EFFECTIVE AND HIGH QUALITY PROSECUTION SERVICE

43,977

CASES RECEIVED IN 2023-24

▼ DECREASE OF 1.6% FROM 2022-23



4,966

FILES RECEIVED IN
'CASE WEIGHT' CATEGORIES 1-4

▼ DECREASE OF 0.2% FROM 2022-23



39,011

FILES RECEIVED BY PPS IN LESS
SERIOUS CASES (CATEGORIES 5-8)

▼ DECREASE OF 1.8% IN FILES



6.3%

DECREASE IN RECORDED
CRIME FROM PSNI▼ IN THE 12 MONTHS TO
31 MARCH 2024

RECORDED CRIME **DECREASED BY 6.3% IN THE 12 MONTHS TO 31 MARCH 2024**. THIS IS NOT FULLY REFLECTED IN THE PPS CASE RECEIPTS BECAUSE OF THE POSSIBLE TIME LAG BETWEEN INITIAL REPORTING OF A CRIME TO POLICE AND FILE SUBMISSION TO PPS



137
CASES BRIEFED TO
HCAS IN 2023-24



SENIOR COUNSEL WAS BRIEFED
IN 10% OF CROWN COURT CASES



48,665

PROSECUTION DECISIONS
ISSUED BY THE SERVICE
DURING 2023-24
(1.4% DECREASE)

INCLUDED
1,788 DECISIONS
FOR PROSECUTION
ON INDICTMENT

INCLUDED
29,356 DECISIONS FOR
SUMMARY PROSECUTION



DECREASE
OF 21%

FROM 2012-13 TO 2023-24 IN THE
VOLUMES OF DECISIONS ISSUED

▼ FROM 61,955 TO 48,665



70.2%

WERE ISSUED WITH
A DECISION FOR PROSECUTION
OR FOR DIVERSION FROM THE COURTS

30,219

DEFENDANTS WERE DEALT WITH
IN THE MAGISTRATES COURT

▼ DECREASE OF 0.4% IN 2022-23



1,645
DEFENDANTS

WERE DEALT WITH IN
THE CROWN COURT
IN 2023-24

▼ DECREASE OF 6.5%



79.1%
CONVICTION RATE IN
THE MAGISTRATES COURT
DURING 2023-24

▲ FROM 78.8% IN 2022-23



87%
CONVICTION RATE IN
THE CROWN COURT
DURING 2023-24

▲ FROM 86.6% IN 2022-23



STRATEGIC
PRIORITY

2

BUILDING CONFIDENCE IN THE INDEPENDENCE, FAIRNESS
AND EFFECTIVENESS OF THE SERVICE



56 complaints

RECEIVED BY THE PPS IN 2023-24

▲ SLIGHT INCREASE ON 2022-23



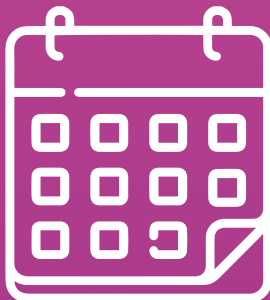
7 OF THESE
COMPLAINTS WERE
FULLY UPHELD AND
47 UPHELD IN PART



98%

OF COMPLAINTS TO PPS WERE ACKNOWLEDGED

within 5 days



**82% of complaints were
completed within 30 days
(below target of 95%)**



60 FOI requests

WERE DEALT WITH UNDER THE
FREEDOM OF INFORMATION ACT



98%

WERE DEALT WITH WITHIN
20 DAYS

STRATEGIC
PRIORITY

3

MEETING THE NEEDS OF VICTIMS AND WITNESSES



250

REQUESTS FOR REVIEW OF A
PROSECUTION DECISION WERE
MADE BY VICTIMS OF CRIME

17

REQUESTS RESULTED
IN THE ORIGINAL
DECISION BEING CHANGED

90%

OF FILE RECEIPT
NOTIFICATIONS
ISSUED WITHIN 7 DAYS

▶ EQUAL TO 90% TARGET



96.4%

OF DECISION
NOTIFICATIONS
ISSUED WITHIN 7 DAYS

▲ ABOVE 90% TARGET



95%

OF NOTIFICATIONS OF
THE ARRAIGNMENT DATE
ISSUED WITHIN 7 DAYS

▲ ABOVE 80% TARGET



£143k

TOTAL PPS
WITNESS EXPENSES

▲ INCREASE FROM 2022-23 WHERE EXPENSES WERE £130K



STRATEGIC PRIORITY

4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY IMPROVING THE WAY WE WORK



97.5%

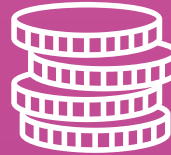
OF PURCHASE ORDERS COMPLIANT WITH PROCUREMENT GUIDANCE



96%

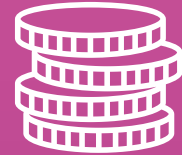
OF INVOICES PAID WITHIN 10 WORKING DAYS

£43.724m



TOTAL BUDGET FOR 2023-24

£42.628m



NET OUTTURN FOR 2023-24



3 of the 10 TARGETS WERE ACHIEVED IN TIMELINESS OF DECISIONS

SEVEN TIMELINESS TARGETS WERE NOT MET DUE TO RESTRICTIONS IN COURT LISTING ARRANGEMENTS



21

CONFISCATION ORDERS WERE GRANTED BY THE COURTS DURING 2023-24



£1.81M

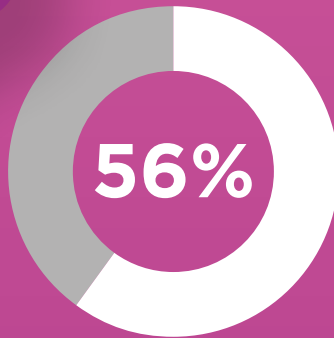
TOTAL VALUE OF CONFISCATION ORDERS

A TOTAL OF 16 ORDERS WERE GRANTED DURING 2022-23, WITH A VALUE OF £1.48M

STRATEGIC
PRIORITY

5

SUPPORTING AND EMPOWERING OUR PEOPLE



**EMPLOYEE
ENGAGEMENT**
NICS STAFF
ATTITUDE SURVEY



SUBSTANTIVE FTE AS
AT 31 MARCH 2024

✓ 410 PERMANENT STAFF

✓ 64 TEMPORARY STAFF, 4 SECONDEES



21
NEW RECRUITS

INCLUDING RETENTION OF 5 AGENCY
STAFF IN PERMANENT POSTS



9
INTERNAL
PROMOTIONS



5
STAFF LEFT ON
PROMOTION TO
OTHER DEPARTMENTS



200
TRAINING DAYS
DELIVERED TO PPS STAFF



67
TRAINING
EVENTS HELD



SILVER ACCREDITATION
EARNED FOR
INVESTORS IN PEOPLE



Performance Analysis

Performance against Strategic Priorities and Key Delivery Targets

The Business Plan for 2023-24 set out how the PPS' objectives were to be taken forward and included a range of key delivery targets against which the performance of the Service was to be measured. These targets spanned the five PPS strategic priorities for the year.

Performance Challenges During 2023-24 – Tackling Delay

Tackling avoidable delay is a key objective for the PPS and for the criminal justice system as a whole. However, the reduction of delay presents major challenges for the PPS and its partner agencies.

Focusing on PPS performance, of the ten timeliness measures adopted for 2023-24 (median days to issue prosecutorial decisions), only three were met, a similar outcome to the previous financial year. Over the last year, our ability to improve timeliness has been severely constrained by growing backlogs in some areas of the organisation. As of 31 March 2024, there were just over 6,500 files awaiting a prosecutorial decision, an increase of nearly a fifth over the last 12 months.

The work of the PPS is demand-led and in the current financial climate this presents major difficulties in terms of managing workloads. Whilst the Service has a statutory obligation to take prosecutorial decisions in all cases initiated or investigated by police, the resources have not been made available to cope with these demands, or to process cases at the pace required. Often it is necessary to prioritise work internally in order to manage resources effectively. Hence delay in casework can arise where resources have to be allocated or reallocated to meet the most acute casework pressures.

Over recent years this position has been exacerbated by a number of external factors. These relate to the nature and volume of PPS casework, as well as the way in which the PPS is funded.



Changing nature of criminal casework:

Although the number of prosecution files submitted by the PSNI has remained relatively consistent over recent years, the overall resource demands on the PPS have increased significantly. This is for a number of reasons, including an increase in more serious cases. Sexual offences, for example, rose by over 40% between 2016-17 and 2022-23 from 1,312 to 1,858. Overall, the number of the more serious files being submitted to PPS (those which usually result in prosecution in the Crown Court) has increased by nearly a third over the last 10 years. Based on this rise in file numbers, a substantial uplift in the number of Senior Public Prosecutors (SPPs) would be required to deal with this casework in a timely manner.

Violence against women and girls:

There are particular resource pressures associated with offences directed against woman and girls. It is recognised that prosecutions involving domestic and sexual violence and abuse disproportionately affect women and girls. There has been a marked rise in such cases – domestic abuse cases now account for over a fifth of the PPS' caseload and have risen by 45% when compared to the position prior to the Covid pandemic. These cases are often evidentially difficult and there is a low rate of guilty pleas for such offences. As a result, there is an additional cost to prosecuting increased numbers of sexual and domestic cases through to a contest or trial. Where prosecutors are required to give priority attention to cases which are before the court, they have less time to deal with new file submissions, which must await attention. These cases are also more resource intensive due to the type of material provided, either for evidential use or disclosure to the defence. There are often significant amounts of third-party material, such as medical records, which have to be considered.

Impact of digital evidence:

Over recent years there has been a sharp increase in the amount of digital material requiring review by prosecutors, including CCTV and body worn camera footage, mobile phone data and material from social media activity. Work is ongoing to quantify more precisely the resource demands arising as a result of digital material, but initial assessments show an increased prosecutor time spend of around 10%.



New legislative provisions and services:

A series of new legislative provisions have been introduced over the last 2-3 years, covering offences such as domestic abuse, stalking, non-fatal strangulation, and voyeurism. These have created additional pressures for prosecutors and for administrative staff. However there has been no impact assessment or evaluation conducted to ensure that the resources are available to support delivery of these new provisions. In parallel with these legislative changes, there has been a focus on providing more detailed reasons in no prosecution decisions, providing a right to review, maximising the use of special measures and other applications to build robust cases such as hearsay and bad character applications, while also trying to improve services to victims and witnesses. These additional responsibilities have become an increasingly unmanageable pressure alongside the rise in caseload outlined above.

Lack of long-term funding:

As part of the governance arrangements designed to safeguard the independence of the PPS, the PPS receives its funding from the Department of Finance through the NI Block Grant, rather than the Department of Justice. Whilst efforts have been made by the DoF to resolve some of the funding pressures in recent years, any budgetary shortfalls have normally been addressed through in-year reallocations, which makes it difficult to plan effectively. This short-term approach means that the PPS has not been resourced in a way that allows the full staffing capacity to be maintained. As a result, there is significant reliance on agency staff in order to allow a degree of flexibility should the necessary funding not be provided. This has had a negative impact on performance, as each agency staff member requires a significant amount of training and mentoring, but they are free to transfer to permanent posts elsewhere at any time. Loss of such staff may result in gaps in services and a lack of resilience across the organisation.

It should also be noted that the existing staff capacity model, which dates back to the PPS transformation programme completed in 2016, was calculated prior to the shifts in casework outlined above and is not fit for purpose. Work has therefore commenced to review the existing capacity model to better understand how the increased demands due to the changing nature of our workload impact on our operational staffing requirement.



Ultimately, the financial and staffing resources available to the PPS no longer meet the needs of the organisation and this has been a growing problem over recent years. In order to address delay within the system, a longer-term approach is needed in respect of financial and resource planning, allied to a more strategic approach to modernisation and transformation of the justice system, based on a multi-agency approach. In terms of developing an overarching strategy, a degree of progress has been made during 2023-24. This includes the following initiatives:

Working Together:

Following the publication of a report by Criminal Justice Inspection NI in June 2023, a new joint programme ('The Working Together Programme') has been established by the PSNI and the PPS, supported by a joint Board. A detailed framework for the new programme has been agreed, consisting of three main project strands focusing on modernisation and transformation, improving efficiency and effectiveness, and reducing demand, advancing opportunities for the streamlining of current working arrangements.

Speeding Up Justice:

PPS continue to engage in a range of criminal justice initiatives with the Department of Justice and other CJSNI partners. This includes the 'Speeding up Justice' Programme and the reforms set out in the Justice Act (Northern Ireland) 2015. Specific workstreams to improve efficiency and reduce delay led by PSNI and PPS respectively include "Out of Court Disposals" and "Early Engagement".

PPS 2030:

'PPS 2030' provides a strategic vision for the future of the PPS, setting out a programme of work over the next 5-6 years to deliver a more efficient organisation that will target its resources to those areas of greatest priority and where greatest value can be added. A Modernisation and Project Management Office has been established in order to progress the delivery of PPS 2030. The team is responsible for the coordination, prioritisation, and control of modernisation projects throughout the organisation.

Details of the Service's performance and caseload, in light of the issues raised above, for the year are set out below, including an indication of longer-term trends where appropriate.



**STRATEGIC
PRIORITY**

1

**SUPPORTING A SAFER COMMUNITY BY PROVIDING AN
EFFECTIVE AND HIGH QUALITY PROSECUTION SERVICE**

**OUTCOME: PPS DELIVERS AN EFFECTIVE AND
HIGH-QUALITY PROSECUTION SERVICE**

Legal Quality Assurance

Domestic Abuse and stalking offences have continued to be a major focus of quality assurance (QA) undertaken by the PIU during 2023-24, including the application of the provisions set out in the Domestic Abuse and Civil Proceedings Act and the Protection from Stalking Act. This has been complemented by quality assurance activity undertaken in conjunction with the PSNI, under the umbrella of the joint Domestic Violence and Abuse Working Group, as part of an overarching programme to monitor the effectiveness of the PSNI / PPS Service Level Agreement (SLA) on domestic abuse cases.

The 'No File Decision' (NFD) Pilot, which commenced on 29 November 2023, has also been an important area of activity. Under the pilot framework, police are no longer required to submit all files in a limited class of cases where a no prosecution recommendation is made for each of the suspects on the file. The offences covered by the change are those generally directed upon by a Public Prosecutor in the PPS, ranging from assault (Assault Occasioning Actual Bodily Harm (AOABH) and below) to minor motoring offences. Evaluation, including the QA / dip sampling of NFD disposals, is a crucial aspect of the pilot. QA is being progressed by the PIU in tandem with PSNI Justice Branch.

Members of the Policy team have also quality assured the PSNI's use of Community Resolution Notices and Penalty Notices for Disorder. This is carried out on the basis of an SLA. Other quality assurance activity has been undertaken on an ad hoc basis, including reviews focusing on the application of the Public Interest Test and the provision of detailed reasons letters (V60) to victims.



Various quality assurance reviews were also undertaken by SIT during the year. These examined the operational effectiveness of PPS / PSNI joint working arrangements and included the following areas:

- Multi-Media Evidence (MME) provided by police, including quality and duration of footage;
- File quality in Working Together cases, including Guilty Anticipated Plea (GAP) and Not Guilty Anticipated Plea (NGAP) files;
- Police use of Property Evidence Logs;
- Prosecutorial advice requests submitted by police; and
- Police responses to Decision Information Requests (DIRs); and 28-day charge files submitted by police to the PPS.

In addition, senior managers have reviewed a range of serious cases where there has been an unsuccessful outcome (for example, No Bills and Acquittals by Direction in the Crown Court) to ensure that any lessons learned have been considered.

Policy Development

A range of policy areas have been progressed during 2023-24, as follows:

- An updated version of the PPS Code for Prosecutors was published in May 2023.
- A new policy for prosecuting sexual offences was published in November 2023.
- A new policy for prosecuting cases of domestic abuse was published in February 2024. The Service has also progressed a new policy for cases involving stalking behaviour.

A large number of internal guidance documents have also been published, covering issues such as the introduction of Stalking Protection Orders (SPOs), the use of reporting restrictions and the prosecution of cases involving child sexual exploitation. Training and guidance have also been provided on various new offences and legislative requirements, including those under the Justice (Sexual Offences and Trafficking Victims) Act (Northern Ireland) 2022 (for example, non-fatal strangulation and additional voyeurism offences) and the Online Safety Act.



Legacy Casework

The year was extremely busy in terms of legacy casework with decisions issuing in all outstanding legacy cases within the office in advance of the statutorily imposed deadline of 1 May 2024. This achievement required significant effort from our Central Casework Section that deals with legacy casework alongside a large volume of other complex, sensitive, and high priority work.

In the coming year work will continue in relation to legacy cases that are already before the courts and decisions will also issue in relation to cases which are the subject of a request for a review following a decision not to prosecute. The Legacy Investigations Branch (LIB) of PSNI has a significant portion of its workload that is not affected by the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 because the offences occurred after 1 April 1998 and file receipts from LIB will therefore continue. We also expect that the new Independent Commission for Reconciliation and Information Recovery (ICRIR) will start to submit files later in the year and also seek prosecutorial advice to assist with their investigations.

The PPS will be seeking funding for a separate legacy unit in order to separate legacy work from the other complex casework dealt within Central Casework Section so that they are not competing for priority and so that the demands of future legacy work, and the needs of victims and families, can be properly addressed.

The Gillen Review

Sir John Gillen's recommendations on the report into the law and procedures in serious sexual offences in Northern Ireland were published in May 2019. A total of 253 recommendations were identified.

The implementation plan, and the timeline of key deliverables was developed by the DoJ, working with key partners including the PPS and published on 9 July 2020. 14 Strategic Priority Areas are identified within the Implementation Plan. A Gillen Programme Board has been formed to oversee, prioritise, and inform future implementation with a view to completing all possible and appropriate implementation by 2025.



Work progressed during 2023-24 includes:

- Representatives from DoJ and The Department of Health (DoH) attended Child Houses in Ireland and Iceland. The DoJ and DoH parallel scoping studies into the health and justice aspects required to provide the multi-agency response necessary to provide a full service to child victims in an accessible, trauma informed manner is being reviewed in light of these visits and available resources. After joint review, an informed choice will be made as to the model best suited for this region, subject to funding.
- Two Remote Evidence Centres (REC), one in Belfast and the other in Craigavon, are providing practical support by helping witnesses to give their best evidence remotely, away from the traditional court environment and without the possibility of encountering the defendant or their supporters. A bespoke REC for central Belfast, with multiple links opened in May 2023. Both REC's are now within easy walking distance of the court to facilitate both easy consultation with the prosecution team and a sense of security for the witness. Phase 2 of the pilot launched at the end of September 2023 and extended the facility to all special measures witnesses who are more likely to give their best quality evidence from a REC. The Task & Finish Group has now been replaced by a Monitoring & Evaluation Group which shall evaluate the existing facilities and consider further sites for Remote Evidence Centres throughout NI.
- A pilot of Separate Legal Advice for victims pre-trial commenced on 1st April 2021 has now been extended. Three Sexual Offences Legal Advisors (SOLAs) have been employed by the DoJ and are based within Victim Support NI (VSNI) offices. All requests from SOLAs are collated and analysed to monitor any emerging trends and/or resource implications from a PPS perspective. A DoJ led Monitoring and Evaluation Group includes membership from, PPS, PSNI, VSNI and DoJ. Scoping work to inform extending the service to child victims has completed and will be taken forward this financial year if funding is secured. Legislation to extend SOLA representation pre-trial to allow effective representation at court are to be included in the current mandate.
- Scoping work to facilitate a possible Pre-Recorded Cross-Examination (PRCE) pilot is at an advanced stage and would aim to build on the work progressed by the Smyth Protocol for victims of serious sexual offending who are under 13 years of age. Lessons from the ongoing evaluation of the PRCE model in England are to be applied to the current planned pilot. Commencement of the pilot will be subject to available resources and implementation prioritisation.



Domestic Violence Training

PIU delivered training to legal staff titled 'Evidence led prosecutions and the use of Res Gestae in cases involving domestic abuse'. Three training sessions were delivered across Belfast, Newry, and Foyle offices. Prosecutors received refresher training on hearsay and the procedures to follow when a victim disengages.

In June 2023, PPS delivered a training session on non-fatal strangulation (NFS) to prosecutors and stakeholders. The aim of this training was to prepare legal staff for the commencement of the NFS offence in June 2023. PPS are currently working with Men's Advisory Project to deliver training to prosecutors on the male experience of domestic abuse.

Hate Crime

Official Statistics

In September 2023, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime during 2022-23. The bulletin is available on the [PPS website](#).

Hate Crime Delivery Group

The Hate Crime Delivery Group (HCDG) provides a mechanism for a coordinated approach to hate crime across the CJSNI. The HCDG is chaired by the DoJ and is made up of officials representing each of the relevant criminal justice agencies, including PPS. The HCDG deals with Hate Crime related tasks, projects, emerging issues, and proposals with outcomes assessed at HCDG meetings.

Review of Hate Crime Legislation

The PPS has continued to engage with the DoJ regarding the introduction of new hate crime legislation in Northern Ireland. This has included ongoing liaison via the HCDG, as well as an assessment of the potential operational impact arising from phase one of the Department's public consultation.

Security Policy Framework

Information Assurance

The Data Protection Officer (DPO) led on compliance implementation and worked closely with colleagues in the wider NICS via the DPO Forum and the ADSO Forum to develop corporate approaches. For example, all staff take annual information assurance training developed by the DPO Forum.



The DPO reports quarterly to the Audit and Risk Committee and monthly to the People and Resources Committee on compliance, with onward escalation to the Board where appropriate. All Privacy Notices, Memoranda of Understanding (for the sharing of data), and information assurance policies have been reviewed and Privacy Impact Assessments on new developments impacting personal data have been completed. The PPS is halfway through the implementation of a new records management system, and this will continue into the new financial year.

Business Resilience

The PPS was not able to conduct a review of the Business Continuity Plan during the year. A new staff member will allow a more comprehensive review to take place in the next financial year.

Quality Assurance

Dip Sampling

A key component of the PPS's legal quality assurance arrangements is the dip sampling of cases by AD's against the Service's Prosecution Quality Standards (PQS), introduced in 2015. These are used to facilitate in-depth reviews carried out on a monthly basis. All cases for dip sampling are selected independently by statisticians from the Northern Ireland Statistics and Research Agency (NISRA).

During the year, 328 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 96.3% of decisions assessed as being in accordance with the Code for Prosecutors (2022-23: 98.2%).

No Bills and Acquittals by Direction

Senior managers review a range of serious cases in the Crown Court where there has been a No Bill or An Acquittal by Direction. Where necessary all lessons learnt from the review are communicated to staff via Staff Instructions or through specific staff training events.

During 2023-24, a total of 8 No Bills (all charges) were granted and there were 29 Acquittals by Direction. This is an increase of 3 no bills on 2022-23, with a decrease of 10 acquittals from the same period.



**STRATEGIC
PRIORITY**

2

**BUILDING CONFIDENCE IN THE INDEPENDENCE,
FAIRNESS AND EFFECTIVENESS OF THE SERVICE**

OUTCOME: THERE IS AN INCREASING LEVEL OF PUBLIC
CONFIDENCE AND TRUST IN THE INDEPENDENCE,
FAIRNESS AND EFFECTIVENESS OF THE PPS

Communications Strategy and Key Activities

The Communications and Engagement Strategy for 2021-26 continues to set out the PPS's communication objectives including maintaining public confidence in the independence, fairness and effectiveness of the Service and explaining the role of the PPS within the wider justice system.

The strategy sets out activities aimed at strengthening the organisation's capability in four priority areas, as follows:

- Stakeholder engagement;
- Media relations;
- Digital communications; and
- Internal communications.

The strategy recognises the immense value of increased and open engagement with the victims and witnesses of crime, stakeholders (including representative groups) and the wider community. It also outlines the importance of effective engagement with other stakeholder groups such as the media and political representatives.

As part of ongoing work, the key areas in the strategy continued to be developed, including engagement through the PPS' Stakeholder Engagement Forum; the development of digital platforms and a full package of cross platform communications support for announcements and issues which attract a high public profile.



Stakeholder Engagement and Outreach Programme

During the course of 2023-24 a series of inter-agency, stakeholder and outreach events and activities were conducted across the PPS. These have multiple aims including highlighting the work of the PPS and building public confidence.

Events included:

- meetings with victims and witnesses and representative groups;
- participation in and / or hosting of multi-agency events and working groups;
- contact with elected representatives, including Ministers, MPs, and MLAs;
- participation in public events and Business in the Community initiatives; and
- meetings of the on-going Stakeholder Engagement Forum and other stakeholder or partner focused events.

Public Confidence - The Northern Ireland Life and Times Survey

Public confidence in the Service is measured through a module in the Northern Ireland Life and Times Survey (NILTS). NILTS, which was launched by the University of Ulster and Queen's University of Belfast in 1998, has been used by the PPS each year since 2018.

The fieldwork for the 2024 survey was conducted between September 2023 and January 2024. Results from the four questions asked in the 2024 survey were as follows:

- Of the respondents that were surveyed, 87.8% had heard of the PPS (2022: 88.8%).
- Just under half (45.8%) of all respondents were either very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime (2022: 52.4%).
- Just under three fifths (56.1%) of all respondents were either very or fairly confident that the PPS provides a fair and impartial prosecution service (2022: 60.6%).
- Just over half (54.9%) of all respondents were either very or fairly confident that the PPS takes its prosecution decisions independently (2022: 60.1%).



Complaint Handling

The PPS has a three-tier process for handling complaints regarding service delivery. In the first instance complaints are referred to the relevant regional office and will normally be considered by the Regional AD. Most complaints are resolved at this early stage but where this is not possible, a complaint can be escalated for consideration by a member of the Senior Management Team.

Ms Sarah Havlin, Independent Assessor of Complaints (IAC) for the PPS, was appointed in July 2019. The role of the IAC is to conduct a review where the complainant is not satisfied with the way in which the PPS has dealt with the matter. The IAC can investigate only after the case has been considered by the PPS, and if the complaint is not primarily prosecutorial in nature.

To enable the PPS to learn from, address recommendations or rectify any identified errors in matters raised through complaints received it has a Complaints Actions and Recommendations Log. This document details and evidences any recommendations or service improvements to remedy those aspects which were upheld or partially upheld as a result of complaint handling investigations and considerations. This document is circulated for updates and regular review to ADs and HoBs and is reported to the Board for their consideration.

The purpose of this log is to audit actions that arise from complaints, capture learning points, improve our service delivery and expectantly reduce the number of complaints received.

Equality Scheme

The PPS Equality Scheme was refreshed during the period. The Service had published a detailed Equality Action Plan for 2022-23 and 2023-24. Key objectives achieved during the year included the publication of statistical bulletins on the prosecution of sexual offences and hate crime.

The Annual Progress Report on Section 75 of the Northern Ireland Act 1998 and Section 49A of the Disability Discrimination Act 1995 (as amended) was submitted to the Equality Commission for NI (ECNI) in December 2023.



Disability Action Plan

The Service's Disability Action Plan covered a two-year period to 31 March 2024. The plan sets out a range of actions through which the Service would seek to implement its disability duties in areas such as addressing staff survey findings, monitoring positive recruitment, communication, and staff training.

The Senior Assistant Director (Resources and Change), as the PPS Equality Champion, has participated in the meetings of the NICS Diversity Champions Network. The Equality Officer attends regular meetings of the Criminal Justice Equality Network.

The Rural Needs Act

The Rural Needs Act (Northern Ireland) 2016 came into operation for public authorities on 1 June 2017. The Act requires policy makers to have due regard to rural needs when developing and implementing policies and when designing and delivering public services. In order to fulfil its obligations under Section 1 of the Act, Rural Needs Impact Assessments have been completed during 2023-24 in relation to the 'No File Decision' (NFD) Pilot, an updated version of the PPS Code for Prosecutors, a new policy for prosecuting sexual offences, a new policy for prosecuting cases of domestic abuse and Phase 3 of the PPS Digital Media Sharing Initiative.



**STRATEGIC
PRIORITY**

3

MEETING THE NEEDS OF VICTIMS AND WITNESSES

OUTCOME: VICTIMS AND WITNESSES ARE SATISFIED WITH THE LEVEL AND STANDARD OF SERVICES PROVIDED BY THE PPS

Services to Victims and Witnesses

Victim and Witness Steering Group

The SAD (Serious Crime & Regions) and PPS Victim Champion is a member of the inter-agency Victim and Witness Steering Group (VWSG) which provides an oversight and co-ordinating forum to deliver the strategic policy direction decided by the Minister and supported by the CJB.

The meetings of the VWSG during 2023-24 afforded CJSNI partners an opportunity to provide leadership on the ongoing delivery of the Victim and Witness Strategy 2021-24 (plus 1 year Addendum Strategy) and their supporting Delivery Plan and Forward Work Plan.

PPS has been actively involved in promoting victims' interests through this forum throughout the year and has been instrumental in work to formalise the role of Victim Champions and co-ordinate resources and best practice to better meet victim needs.

Victim and Witness Care Unit

The performance of the VWCU continues to be reviewed by the People and Resources Committee (PRC) based on agreed performance measures. Key outcomes for 2023-24 were as follows:

- 90% of file receipt notifications issued within 7 days (target 90%);
- 96.4% of decision notifications issued within 7 days (target 90%); and
- 95% of notifications of the arraignment date issued within 7 days (target 80%).



The Unit continues to perform strongly during 2023-24, with all three targets being met. This comes during a challenging period where staff resources were extremely stretched however VWCU management continue to work with their delivery partner, PSNI, to ensure the unit is resourced effectively and to secure resources when required.

Requests for Review

During 2023-24, 250 requests for review of a prosecution decision were made by victims of crime, 17 of which resulted in the original decision being changed. This compared with 267 reviews in the previous year, 16 of which resulted in a change of decision.



**STRATEGIC
PRIORITY**

4

**STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY
IMPROVING THE WAY WE WORK**

**OUTCOME: THE SERVICE IS OPERATING EFFICIENTLY,
WITH A REDUCING LEVEL OF AVOIDABLE DELAY WITHIN
THE JUSTICE SYSTEM IN NORTHERN IRELAND**

Tackling Avoidable Delay - Speeding Up Justice Programme

The PPS is participating in the DoJ Speeding-Up Justice Programme which provides the strategic context and framework for the range of initiatives set out in the Justice Act (Northern Ireland) 2015. A Delivery Group has been established, including representation at PPS SAD level, to provide oversight for the overall programme and workstreams below.

Committal Reform

The implementation of sections 1 and 2 of the Criminal Justice (Committal Reform) Act 2022 during last year, abolished oral evidence at committal stage. The direct benefit of this legislation has been an improved experience for victims and witnesses who now need to give evidence once only, at Crown Court stage, while reducing the time and resources required for committal hearings. A formal evaluation has commenced.

Other arrangements being considered include the direct committal from the Magistrates to the Crown Court of an accused person, charged with specified/relevant offences. The 2022 Act provided for additional changes, including to the application to dismiss process, discontinuance powers for the PPS and an expanded cohort of offences eligible for direct committal. Additional analysis on the issue of 'discontinuance' is being undertaken. Work is progressing on a business case to inform this next phase.

Early Engagement

DoJ is supporting PPS in scoping this project. Initial proposals from PPS were shared with Criminal Justice Board in Autumn 2023 and a draft project brief is being finalised.



Working Together Board has incorporated file quality and disclosure into their programme of work and will explore Phase 1 (early engagement between PSNI and PPS) as part of its workplan. Work has already commenced with a series of workshops throughout early 2023, where PSNI and PPS colleagues considered issues around early engagement identifying benefits and challenges. Work on phases 2 and 3 will commence as soon as possible.

Out of Court Disposals

Work has been ongoing to develop a 'No File Decision' Pilot, to change how cases are handled in which police consider that the correct decision is one of no prosecution. This process is intended to release prosecutor capacity to increase available time to deal with more serious indictable cases and deliver more timely decision making.

Remit of the Magistrates' Courts

PPS is contributing to this workstream which is considering a number of initiatives relating to the remit of the Magistrates' Court, which if implemented, would reduce volume in the Crown Court and provide a proportionate response to offences which are capable of resolution within the Magistrates' court. The initiatives include: review of sentencing powers; thresholds for offences; specialised Courts for example Motoring Courts/online Motoring Courts, Overnight or First Appearance Courts; right of election to the Crown Court.

Task and Finish groups have continued to meet over the period and policy papers have been developed. Judicial engagement on both the Overnight Court and potential Motoring Court models has been progressed with further information being collated to enhance the Motoring Court interim options, in advance of legislative change which would facilitate online guilty pleas.

A range of administrative procedures to better support remote court attendance are being progressed.

Digital Workstream

This workstream considers a number of digital initiatives designed to improve efficiencies within the system and enable the sharing of information in an easier and timely fashion. The initiatives include: future cross justice IT/Digital development (building on Causeway); managing digital evidence (which now allows for digital evidence to be shared electronically between PSNI, PPS, NICTS and the legal profession); digital case files; the use of electronic signatures; electronic service of documents, including summonses.



Working Together Programme Board

The Working Together Programme Board was established in December 2023 as a joint undertaking by the leadership teams of the PSNI and PPS.

The Working Together Programme Board provides a framework for the delivery of joint PSNI / PPS projects and service improvement initiatives, aligned to DoJ and CJB priorities.

The Board is co-chaired by the Deputy Director, Michael Agnew and PSNI Assistant Chief Constable Ryan Henderson and supported by representation across senior management teams in both organisations.

The Programme Board have identified three priority work strands;

Modernisation and Transformation

The Modernisation and Transformation working group will be focused on delivering transformation and change pieces of work between PSNI and PPS. The group will operate on a 'task and finish' principle with key practitioners and decision makers empowered to design and deliver tangible solutions.

Out of Court Disposals

The Out of Court Disposals Working Group will focus on the reform of PSNI / PPS file submission arrangements, in support of a drive to speed up justice and to enhance the service provided to victims of crime. This will involve the assessment and implementation of practical and tangible measures to reduce demand within both organisations, advancing opportunities for the streamlining of current working arrangements, the introduction of new disposal types and the wider use of existing police discretionary disposals.

File Quality and Disclosure

The File Quality and Disclosure working group will be focused on delivering improvements in file quality, file timeliness and joint organisational effectiveness between PSNI and PPS. In developing new processes and procedures consideration will be given to ensuring appropriate stakeholder engagement is undertaken and opportunities to enhance victim and witness experiences are achieved where feasible.



Proceeds of Crime

During the year, the PPS continued to build effective working relationships with those criminal justice investigative agencies which have a particular focus on proceeds of crime issues, including restraint and confiscation. Representatives from PPS actively participate in regular meetings of the Organised Crime Task Force (OCTF), including the Strategy Group and the various subgroups within the OCTF. PPS are also represented on the International Proceeds of Crime Working Group in preparing for the upcoming FATF inspection in 2025.

PPS has also contributed to the consultation on proposed changes to Codes of Practice following the implementation of the Economic Crime and Corporate Transparency Act 2023, which has updated the Proceeds of Crime Act 2002 to include crypto assets and cryptocurrency.

During 2023-24 a total of 14 confiscation orders were granted by the courts, with a value of £1,813K. This compared with the total of 16 orders granted during 2022-23, with a value of £1,484K.

Information and Communications Technology (ICT)

During 2023-24 the PPS has further expanded its digital working capabilities and has continued to adapt and enhance ICT systems so that the organisation has the tools needed to work in a flexible way, from many locations and with the most up to date information available.

The complex migration of our ICT infrastructure to IT Assist, the NICS IT shared service provision, has bedded in well. This stable, secure, and expandable platform will enable us to digitally transform the organisation further in the future. We have started to widen the use of Microsoft Teams beyond video conferencing to enable more collaborative working. The implementation of this platform has consolidated how we communicate, allowing us to remove our desk phones and replace them with virtual softphones. This means staff can be contacted at any location when they are logged onto our network.

We have completed changes to our Case Management System and supporting processes so that the RECs ensure those who need to attend court can do so in the way that best suits their needs.



In October 2023 we successfully completed Phase 3 of our Digital Media Sharing project. This phase has enabled the sharing of video and photographic evidence with defence solicitors, defence and prosecuting counsel, expert witnesses, and judges. In the first 7 months following go live the PPS had registered 426 solicitors and 181 barristers on the system and had shared almost 14,000 items of digital evidence with them. The PPS has worked with PSNI, NICTS, NIPS, defence solicitors, barristers, and judges to design a digital evidence sharing solution that has removed the need to produce, move and store physical DVDs and photo albums. This groundbreaking system provides an end-to-end digital sharing system from citizen, through PSNI to PPS and then onwards to solicitors, barristers, and courts. A secure mechanism to allow solicitors to show their clients digital evidence in a prison environment has also been delivered.

PPS has begun work on the implementation of a digital signatures' solution. This solution will initially allow prosecutors to digitally sign summons documents on summary reported cases. This will be expanded to include all types of cases. We are also working with PSNI to implement digital sharing of Achieving Best Evidence interviews (ABEs) via the Digital Media Sharing solution. Business design has been agreed and we hope to deliver both projects during the 2024-25 year.

Modernisation Vision: PPS 2030

The financial year 2023-24 saw the establishment of a new programme work for the PPS entitled "PPS 2030".

In the context of increasing demand and funding uncertainty, PPS 2030 was developed as a vision for a more modern, more efficient PPS that will target its resources to those areas of greatest priority and where we can add greatest value.

PPS 2030 is designed to be a high-level vision that sets out what we want to achieve and where we are aiming to be by 2030. It is a living document, and we will constantly review it to respond to feedback from stakeholders. Each year our business plan will detail priority actions and timeframes against each activity with success measures against each initiative.



The delivery of the work under PPS 2030 is being supported by a newly established Modernisation & Project Management Office. This team has taken responsibility for several initiatives within the Programme as well as providing wider project management support to other workstreams. Initiatives delivered under the PPS 2030 programme include:

- a review of internal technology changes to support operational delivery;
- a project to enable the electronic sharing of evidence with defence solicitors, defence and prosecuting counsel, expert witnesses, and judges;
- re-establishment of the joint PPS / PSNI Working Together Programme;
- review of PSNI / PPS file submission arrangements; and
- the completion of an external review to improve operational performance.



**STRATEGIC
PRIORITY**

5

SUPPORTING AND EMPOWERING OUR PEOPLE

OUTCOME: THE PPS IS A WELL-LED, OUTCOME FOCUSED AND HIGH PERFORMING ORGANISATION, IN WHICH ALL STAFF FEEL VALUED

Staffing levels

The PPS's current full time equivalent (rounded FTE) staff level, as at 31 March 2024, was 410 permanent staff, 64 temporary staff and 4 seconded staff.

Over the year, the PPS Resource Management Team (RMT) has striven to maintain FTE staffing levels against capacity in a challenging environment whilst ensuring that demands for additional temporary cover to assist with recovery planning were met. A total of 21 new substantive staff were recruited and 9 were promoted internally within PPS including 5 agency workers retained as substantive staff. A further 5 staff left PPS on promotion to other departments. RMT made use of a combination of internal temporary promotions and agency staff to fill any remaining vacant business critical and recovery related posts within the organisation.

Learning and Development

In addition to generic training delivered by the Centre for Applied Learning, a wide range of specialist training was procured and delivered to staff across the organisation. Most training was delivered virtually. RMT ensured that all generic, mandatory and specialist training needs were procured and delivered within the guidelines and to a high standard.

A total of 200 line of business training days and 67 line of business training events were attended by PPS staff.

Investors in People

Following the reaccreditation process in 2021, the PPS was awarded Silver status, which will remain in place until the next reaccreditation date in Autumn 2024. As part of the reaccreditation process, a 24-month review meeting took place in September 2022 and the Assessors Report was shared with the Senior Management Team and communicated to staff via the Core Brief and People Forum.



The findings of the report were examined in detail by the People & Resources Committee, to identify remedial actions required, to allocate work to the appropriate strand leads assist with the implementation of the People Plan.

PPS People Plan

Whilst there is a People Strategy for the NICS, the PPS has responsibility for developing and delivering a service-specific People Plan that clearly aligns with the NICS vision, core messages and intent, but which remains relevant and engaging for staff and reflects the strategic themes of the NICS, which are outcome focused, high performing and well-led.

The PPS is committed to the following priorities:

- Improved communication internally across the PPS;
- strengthened strategic workforce planning;
- a more flexible and innovative way of working;
- a more effective performance management system;
- improved physical and mental wellbeing; and
- enhanced leadership skills.

During the past year continuous progress has been made in terms of the delivery of the six people priorities as set out in the People Plan through the work undertaken.

Staff Health and Wellbeing

Wellbeing at work requires an organisation to assist staff to maximise their physical and mental health. This brings benefits for those inside and outside the organisation, ensuring the workplace is a more productive, attractive, and corporate place to work. As well as improving sickness absence levels and the general health of employees, it is recognised that an integrated approach to health and wellbeing can nurture heightened levels of employee engagement, and foster a workforce where people are committed to achieving organisational success.

During 2023-24 PPS encouraged staff to take an active interest in their health and wellbeing and committed to promoting and supporting a range of health and wellbeing initiatives and activities, recognising the need to embed a continuous theme of health and wellbeing into the culture of the organisation.



A bespoke Health and Wellbeing Strategy has been drafted for 2024-25 to build upon policies and initiatives in place and provide an evolving series of actions aimed at producing a more cohesive and corporate approach to health and wellbeing across the PPS. The aspiration is to position employee wellbeing at the core of our business.

It was identified at an early stage of development of this strategy that due to the nature of the work undertaken in PPS that provision of trauma resilience training and support was a key priority for delivery. The challenge was to identify a provider who could assist with delivery of training in group sessions for a number of staff across a variety of business areas which would meet the individual needs of each business area and provide training to build individual and team resilience. There was a need to identify a provider who could also offer further intensive individual sessions if a need was identified as part of the group provision. A programme of resilience training is being rolled out meeting the needs of a number of different business areas through a more varied service provision, with the most appropriate intervention provided based on needs identified. There were four trauma resilience group sessions delivered during 2023-24. Group reflective sessions have also been offered to legal support staff where concerns in respect of trauma resilience had been identified. One to one counselling sessions can also now be provided. This suite of measures is being evaluated to inform provision on a rolling basis going forward.

PPS is committed to the continued delivery of the trauma resilience training and support programme as part of the strategic objective to improve both the physical and mental wellbeing of all staff, reduce stress, increase job satisfaction, and create a positive working environment.

Respect for Human Rights

PPS follow all guidelines set down and ensures staff undertake any necessary training.

Health and Safety

The PPS is committed to adhering to the Health and Safety at Work (NI) Order 1978 and all associated legislation to ensure that staff and all service users enjoy the benefits of a safe working environment.



The PPS Health and Safety Committee meets on a quarterly basis and the PPS continues to be represented on the NICS Inter-Departmental Health and Safety Forum and the Central Government Fire Safety Committee.

With the introduction of hybrid working arrangements for most staff, guidance has been provided for staff working remotely, covering specific areas including personal well-being, data security and the use of electronic devices.

Risks Managed by PPS During 2023-24

The PPS Risk Management Framework as detailed in the Governance Statement on page 70 defines the extent to which risk is encouraged and tolerated across the Service's responsibilities.

Analysis of risk areas relevant to PPS business needs produces seven primary risk groups against which risk tolerance levels are assessed. As a legal organisation, the general appetite of the PPS to risk would be conservative. Corporate appetite against each risk group has been assessed as:

• Legal and Professional Standards:	<i>Averse</i>
• Policy & Guidance:	<i>Cautious</i>
• Processes and Service Delivery:	<i>Open</i>
• Human Resources:	<i>Averse</i>
• Regularity, Propriety & Accountability:	<i>Averse</i>
• Reputational:	<i>Cautious</i>
• External:	<i>Cautious</i>

The Corporate Risk Register is aligned with the five strategic priorities outlined above. During 2023-24 the Board identified eleven corporate risks that could, if not managed properly, have reduced the Service's ability to deliver against its strategic priorities.

Strategic Priority 1: Supporting a safe community by providing an effective and high-quality prosecution service.

Aligned to this priority the Department managed risks in respect of staff well-being in light of the traumatic nature of work managed by the PPS and managing the additional pressures on the services staff resources from issues of legacy and other high-profile casework.



Strategic Priority 2: Building confidence in the independence, fairness and effectiveness of the service.

Aligned to this priority the department managed risks in respect of staff resources for key areas of work, such as serious and high-profile casework and the overall approach to stakeholder engagement by the Department, alongside the Department's internal processes and procedures including the implementation of hybrid working.

Strategic Priority 3: Meeting the Needs of Victims and Witnesses

Aligned with this priority the Department managed risks around the unavoidable funding pressures experienced by the department, as a direct result of the demand led nature of the work of the PPS. These risks spanned both current and future years and were focused on our ability to adequately fund the largely staffing costs of the department to ensure that we could deliver a service that remains fit for purpose with the increasing demands placed on the PPS.

Strategic Priority 4: Strengthening our capability by continuously improving the way we work.

In respect of this priority throughout 2023-24 the Department managed risks in respect of the implementation and embedding of the new ways of working (hybrid working) policy.

Strategic Priority 5: Supporting and Empowering our people.

Aligned with this priority the Board focused on risks in respect of staff engagement and delivery with a strong focus on health, safety, and well-being of staff.

Significant Risks Impacting on PPS Performance During 2023-24

The most significant risks relating to the Department's business in 2023-24 were those associated with the increasing burden on staff and the consequent risk to their well-being.

Resourcing Within the PPS

As outlined the uncertainty around funding during 2023-24 made it extremely difficult to staff the Department in a way that was commensurate to the demands on the service, there was an increased reliance on temporary staffing arrangements and internal reallocation of resources to address issues as they arose leading to additional pressures on staffing across the Department. This increased burden coupled with the nature of the work being undertaken, it has been recognised by the Board and Senior Management Team, had the potential to impact negatively on the mental health and well-being of staff.



Recognising the duty on employers to manage the associated risks in work, with a focus on prevention/reduction of harm in so far as is reasonably practicable. It is recognized that the increased requirement for reviewing sensitive content in the context of PPS work may have an adverse effect on those staff who are regularly exposed. As a result, PPS have provided a bespoke suite of interventions as outlined previously, to support staff which are designed to combat the negative effects that may arise.

Sustainable Development

Legislative Context

The Climate Change Act (Northern Ireland) 2022 received Royal Assent on 06 June 2022. This was NI's first piece of Climate Change legislation and committed the region to net zero greenhouse gas emissions by 2050. The Department of Agriculture, Environment and Rural Affairs (DAERA) is leading on implementation of the Act through preparation of the NI Climate Action Plan (CAP) which will set out NI's approach to meeting the first carbon budget for 2023 to 2027.

PPS await publication of the first NI CAP and will then contribute to emission reductions where possible. We recognise the importance of having sustainability at the core of our business, not only because of the direct cost savings that can be achieved but as evidence of leading by example.

Emissions trajectory

As a department, all of our electricity and gas are provided via the Department of Finance, Construction and Procurement Delivery (CPD) collaborative contracts which are based on 100% renewables.

PPS established a carbon baseline for its estate for the year 2019-20, against which emission reduction targets can subsequently be measured. The figures and table below illustrate recent progress against the 2019-20 baseline position.

Table 1: PPS Estate Carbon Emissions (kg CO₂ e):

Fuel	2019-20	2020-21	2021-22	2022-23	2023-24
Electricity	198,042.784	186,021.334	191,251.836	176,254.050	133,226.697
Natural Gas	184,949.126	216,883.669	214,717.509	246,506.689	165,205.416
Totals	382,991.910	402,905.003	405,969.345	422,760.739	298,432.113



In this reporting period, overall carbon emissions were reduced by 124 tonnes of carbon dioxide, representing a 29.4% reduction against 2022-23 and 22% saving against the 2019-20 baseline.

In 2023-24, 55% of our carbon emissions were because of fossil fuel and 45% were due to the use of electricity. PPS will aim to reduce its reliance on fossil fuel. The largest emission reduction within the PPS estate occurred at Belfast Chambers with annual emissions falling by eighty-four tonnes of carbon, which is a 35% saving on 2022-23. Which is reflective of recent investment in that building on LED lighting that has recently completed.

The Service’s maintenance, procurement and off-site storage contracts are also centrally managed by CPD where sustainable development is a key factor in the establishment and management of all contracts.

The removal of ‘personal’ bins allied to the introduction of combined dry waste and collection of food waste has seen a considerable increase in the various items being channeled towards the correct waste streams. Results from waste audits demonstrate a reduction in general waste and an increase in recycling material which is a significant improvement on recent years. This has resulted in the diversion of waste from landfill with the majority of general waste being converted into waste derived fuel which is sent to purpose-built energy facilities.

As part of our green housekeeping agenda the Service remains committed to the three key tenets of sustainability – Recycle, Reduce & Re-Use. The introduction of multi- function printer / scanner devices has also contributed to our green housekeeping efforts.

Table 1: PPS Waste Management

Waste	2019-20	2020-21	2021-22	2022-23	2023-24
<i>Tonnes</i>					
Waste Generated	32,695	14,506	14,407	15,696	7,403
Waste Recycled	9,317	5,827	8,369	10,490	6,369
% of waste Recycled	28%	40%	58%	67%	86%



Overall Waste production for the PPS estate has reduced by almost 53% in the past year, with a 77% decrease seen since baseline figures were established. In addition to this the PPS has steadily increased the % of waste generated that is recycled, increasing from 28% in 2019-20 to 86% in the 2023-24 period. The 2022 NI Environmental Benchmarking Survey saw the PPS gain a Silver Award.

As part of the new working arrangements post COVID the NICS implemented a hybrid working policy called New Ways of Working. The PPS fully supports this new policy where possible and has supported employees in its implementation to reduce the need to travel and reduce employees carbon footprint. The New Ways of Working policy has also seen a decline in commuting for some of our staff. This alongside the introduction of new and enhanced processes, has curtailed the use of printing and paper in offices with many documents now written, edited, and shared electronically via the Content Manager system. The Department also continues to take its responsibility for recycling seriously and operates recycling initiatives across its estate.

As well as reducing the need to commute to an office the Agency has taken advantage of using video conferencing technology such as Microsoft Teams to hold online meetings and discouraged the need to travel to meetings in person. This not only reduced the carbon footprint but also reduced the cost of travel which would normally be reimbursed. The use of this technology has also reduced the need for air travel which continues to fall.



Financial Performance Summary

A reconciliation of the resource expenditure as declared within the Estimates, Accounts and Budgets has been provided below. The only reconciling item is voted expenditure outside the budget, in respect of the notional audit fee due to the Northern Ireland Audit Office (NIAO), notional charges in respect of ESS shared services, and a notional charge from the NICS Welfare Support Service.

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

	2023-24 £'000	2022-23 £'000
Net Resource Outturn (Estimates)	42,173	40,403
Adjustments:		
Non-Voted Income in the resource account	-	-
Net Operating Costs (Accounts)	42,173	40,403
Adjustments:		
Voted Expenditure outside budget*	-	-
Resource Budget Outturn (Budget)	42,173	40,403
Of which:		
Departmental Expenditure Limits (DEL)	41,768	40,204
Annually Managed Expenditure (AME)	405	199

Statement of Outturn against Assembly Supply

As a Non-Ministerial Department, the PPS is financed directly from the Northern Ireland Consolidated Fund through the supply process operated by the DoF.

The NI Assembly votes on the Main and Supplementary Estimates to provide approval for the expenditure of all NI Departments, including PPS. As set out in the Statement of Assembly Supply, the Department was voted a Resource Estimate Provision of £43,259k for 2023-24 (2022-23: £41,248k). Details of the PPS Estimates are available from the DoF website.

The PPS Resource outturn for 2023-24 was £42,173k (2022-23: £40,403k) as shown in the Statement of Assembly Supply, which is £1,086k lower than the net resource limit. The Resource DEL easement of £502k (1.19% underspend) was a result of reduced court related expenditure and a revised estimate of the 2023-24 Pay Award. The Annually Managed Expenditure (AME) easement of £584k was in respect of potential budget cover for provisions not subsequently required.



The net cash requirement of the Department, at £39,962k was £4,212k less than the Assembly limit as set out in the Reconciliation of Net Resource Outturn to the Net Cash Requirement (SOAS 3). This was primarily due to changes in working capital and provisions.

Statement of Comprehensive Net Expenditure

The Statement of Comprehensive Net Expenditure represents the total net administrative and programme resources consumed. The net costs, including notional costs, during 2023-24 were £42,816k (2022-23: £41,009k) and included income of £295k (2022-23: £187k) as analysed at Note 4. The financial operating performance of the Department has been considered in detail under Long-Term Expenditure Trends.

Statement of Financial Position

The Department was in a net negative equity position of £4,681k as at 31 March 2024 (£2,829k as at 31 March 2023). Total assets comprised property, plant and equipment, intangibles, and trade receivables of £10,986k (£12,386k, 31 March 2023). The Department had liabilities and provisions of £15,667k (£15,215k, 31 March 2023).

The PPS as a government department is funded by the NI Assembly through the Estimates process and there is no reason to believe that future approvals will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of the PPS's financial statements for 2023-24.

Budgeting Framework

The DoF is responsible for management of the NI Executive Budget process in line with a budgetary framework set by Treasury.

The total amount a department spends is referred to as the Total Managed Expenditure (TME); which is split into:

- Annually Managed Expenditure (AME); and
- Departmental Expenditure Limit (DEL).



Treasury, and in turn DoF, do not set firm AME budgets. They are volatile or demand-led in a way that departments cannot control. The Department monitors AME forecasts closely and this facilitates reporting to DoF, who in turn report to Treasury.

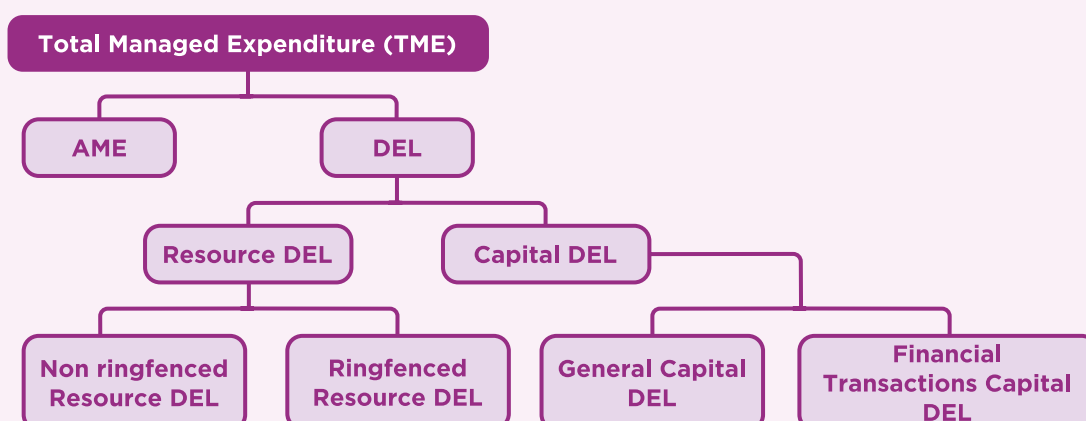
As DEL budgets are controllable, Treasury sets firm limits for DEL budgets for Whitehall departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments.

DEL budgets are classified into resource and capital.

- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and departmental running costs, and separately ringfenced resource that covers non-cash charges for depreciation and impairment of assets.
- Capital DEL is split into ‘Financial Transactions Capital (FTC)’ which can only be used for loans or equity investments in private sector organisations; and ‘general’ Capital for spending on the purchase and/or acquisition of assets.

Previously the information contained within budgetary controls did not read directly to financial information presented in Financial Statements due to a number of misalignments. The Executive’s Review of Financial Process (RoFP), which was implemented in 2022-23, has helped to address these differences and improve transparency. Further information on the Executive’s Review of Financial Process can be found on the Northern Ireland Assembly website.

Budget Structure





Budgetary Performance

Details of the Department's performance against Budgetary Control totals is set out in the table below.

	Final Plan 2023-24 £000	Provisional Outturn 2023-24 £000	Underspend / (Overspend) £000
Resource DEL	42,270	41,768	502
Including			
Non-ringfenced	39,393	39,082	311
Ringfenced D/I	2,877	2,686	191
Capital DEL	465	455	10
Including			
General Capital	465	455	10
FTC	-	-	-
Total DEL	42,735	42,223	512
AME	989	405	584
Including			
AME Resource	989	405	584
AME Capital	-	-	-
Total Managed Expenditure	43,724	42,628	1,096

Explanation of Variances

Detailed explanations of the main variances are given below:

DEL

Income

Increase in Asset Recovery Incentivisation Scheme (ARIS) receipts of £110k to £264k (2022-23: £154k), fees charged to other government departments of £3k to £26k (2022-23: £23k). This has been offset by a decrease in recovery of court costs of £5k to £5k (2022-23: £10k). As court activity increases then the associated level of income has started to increase.

Staff costs

Increase in expenditure of £1,347k to £27,086k (2022-23: £25,739k) is mainly due to NICS pay awards.



Fees to Independent Counsel

Decrease in expenditure of £161k to £6,288k (2022-23: £6,449k) is largely due to the methodology for classifying counsel fee accruals and provisions changing in 2023-24.

AME

Provisions

Increase of £206k to £405k (2022-23: £199k) is also largely due to the methodology for classifying counsel fee accruals and provisions changing in 2023-24.

Asset Recovery Incentivisation Scheme (ARIS)

The PPS is an approved recipient of incentivisation receipts under the DoJ's ARIS and, as such, eligible for 22.5% of funds recovered from confiscations secured on conviction under the Proceeds of Crime Act 2002. Incentivisation receipts totalled £264k in 2023-24 (2022-23: £154k). The funding received during 2023-24 has contributed to a number of initiatives, including conduct of related proceedings. The realisation of cash has become increasingly difficult in the current economic environment and therefore these amounts are not easy to forecast. Depending on the timing of receipts, these funds can also be difficult to use effectively as they are not subject to automatic End of Year Flexibility.

Future Developments

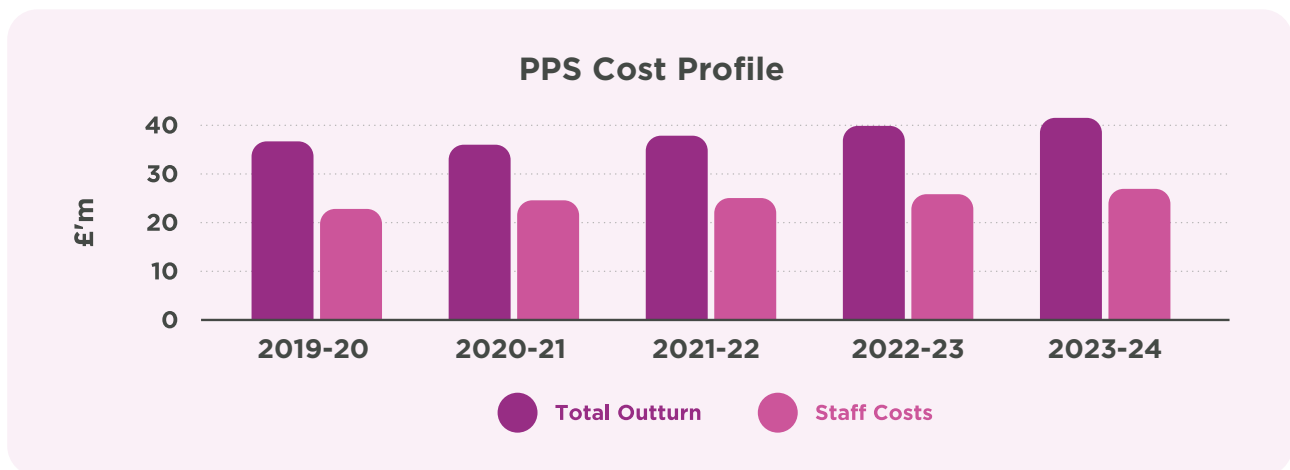
The main factor influencing the future financial performance of the PPS will be the need to achieve a sustainable budget baseline especially in light of potential operational pressures which are driven by a number of factors, outside of our control, including legacy casework, the implementation of direct committal to the Crown Court, the demands of digital evidence and the need for effective disclosure processes.

The consequent prioritisation of resources within the PPS will be undertaken by the Accounting Officer (AO) with the advice and support of the Management Board.

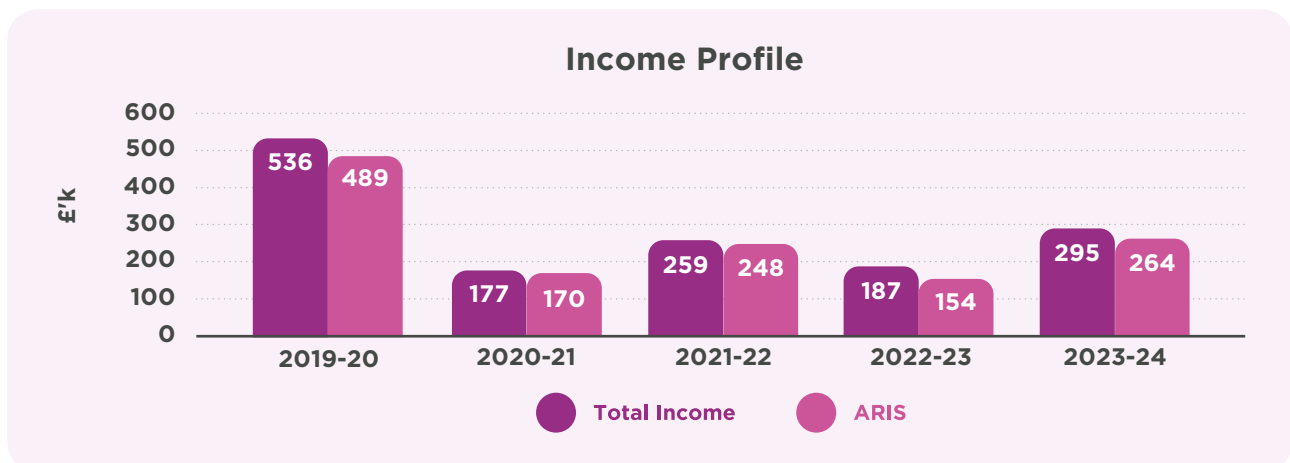


Long-Term Expenditure Trends

An analysis of departmental expenditure for 2023-24 and 4 prior years is shown on page 57. The Department is faced with increased pension contributions, agency staff costs, cost of living increases in utility prices and the increased cost of legacy cases and clearing the backlog of cases following covid. Whilst the timescales for clearing backlogs generated through the Covid-19 pandemic is not known with any certainty it is reasonable to assume that the increased spending caused by this will be for the medium term only and that levels of expenditure will return to pre-covid levels at some point in the future.



Most departmental expenditure is programme (approx. 95%) and is focused on front line service delivery. Administration costs relate to staff and office costs for corporate services support functions.





The majority of PPS income is derived from incentivisation funds generated from the realisation of assets confiscated from successful prosecutions under the Proceeds of Crime Act. Income is distributed to eligible parties under ARIS. It is recognised on a receipt's basis, so is difficult to forecast and increasingly difficult to realise. ARIS receipts increased by £110k in 2023-24 to £264k (2022-23: £154k).

Total Departmental Spending

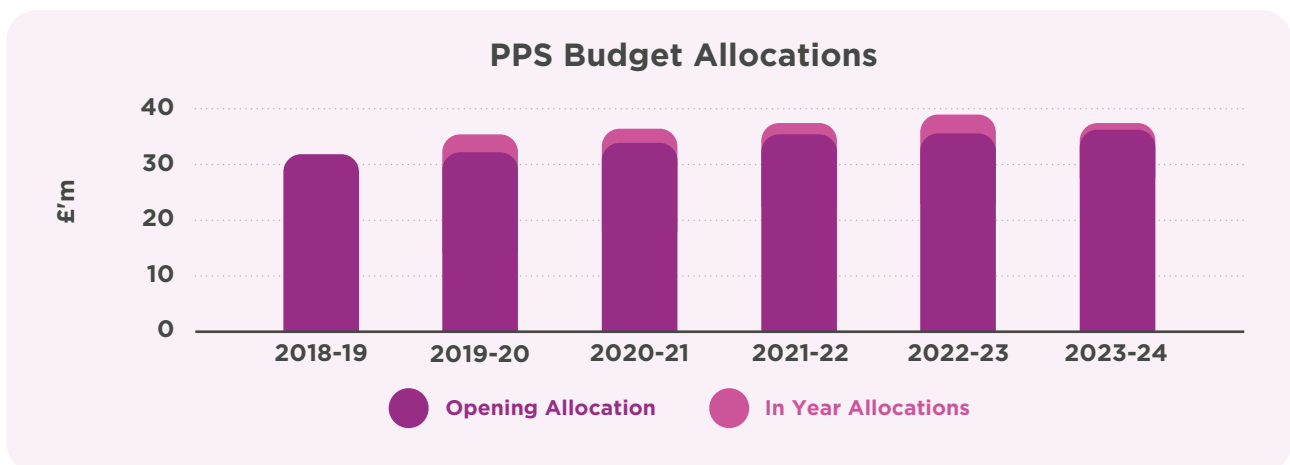
	2019-20 Outturn £'000	2020-21 Outturn £'000	2021-22 Outturn £'000	2022-23 Outturn £'000	2023-24 Outturn £'000
Resource DEL					
A-1: Public Prosecution & Legal Services	36,745	36,045	38,360	40,204	41,768
Total Resource DEL	36,745	36,045	38,360	40,204	41,768
Of Which:					
• Income	(536)	(177)	(259)	(187)	(295)
• Staff Costs	22,982	24,512	25,075	25,739	27,086
• Purchase of Goods and Services	6,820	4,098	6,607	7,111	7,393
• Which includes Counsel Fees of -	6,149	3,659	5,972	6,449	6,288
• Rentals	1,664	1,834	1,521	41	36
• Other Expenditure	3,822	3,613	3,737	4,744	4,693
Resource AME					
A-2: Public Prosecution & Legal Services	10	5	(10)	199	405
Total Resource AME	10	5	(10)	199	405
Of which the changes were:					
• Borrowing Costs (unwinding the discount)	97	62	43	55	114
• Provision for Counsel Fees	(7)	347	458	144	291
• Provision for Other	461	(105)	(322)	-	-
• Provision for Onerous Lease	(541)	(299)	(189)	-	-
Total Resource (DEL + AME)	36,755	36,050	38,350	40,403	42,173
Of Which:					
• Depreciation	1,993	2,165	1,677	2,691	2,686
• Loss on Disposal	-	-	2	-	1
Capital DEL					
Acquisition of Property, Plant, Equipment and Intangible Assets	527	648	349	357	455
Total Capital DEL	527	648	349	357	455
Total Capital AME	-	-	-	-	-
Total Capital (DEL + AME)	527	648	349	357	455
Total Departmental Spending	37,281	36,698	38,699	40,760	42,628
Of Which:					
• Total DEL	37,271	36,693	38,709	40,561	42,223
• Total AME	10	5	(10)	199	405
Total Administration Expenditure	1,566	1,658	1,738	1,640	1,613
Of Which:					
• Staff Costs	1,411	1,495	1,569	1,550	1,535
• Rentals	95	95	95	-	-
• Other Administration Costs	60	68	74	90	78



2023-24 Financial Year

On 27th April 2023, in a Written Ministerial Statement, the Secretary of State for Northern Ireland set out a final budget for 2023-24. The statement provided a non-ringfenced resource budget for the PPS of £36.2m inclusive of Justice Initiative transfers rolled forward from 2022-23. Following the establishment of the NI Executive on the 30th January 2024 the PPS received an additional allocation of £1.9m to manage existing pressures and the assumed pay award for NICS staff.

The Chart below shows the movement in the PPS' opening baseline for non-ringfenced Resource DEL over the period from 2018-19 to 2023-24.



Looking ahead – budgets beyond 2024-25

Recognising the increasing pressures facing PPS and the reducing budget position available to the Northern Ireland Block, work was taken forward by the PPS Senior Management Team to determine the requirements for the Department for 2024-25 and beyond. As outlined in the performance reporting section a number of initiatives are being considered under the PPS Vision 2030 to address issues which can generate efficiencies and modernise the way we work. There has also been a recognition that the capacity model for the Department, based on current levels of demand is outdated and needs to be reviewed. To facilitate the space to carry out this much needed work allocations for 2024-25 have been provided to the PPS which recognise the increasing demand and the increasing complexity of work allowing the Department to stabilise staffing numbers to better align with demands as we work through the various initiatives as referenced.



Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2024.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

01 October 2024

Accountability Report

Corporate Governance Report

Director's Report

Accountability Arrangements

The PPS was established on 13 June 2005 by the Justice (Northern Ireland) Act 2002 and is headed by the Director of Public Prosecution for Northern Ireland (DPP), Stephen Herron. The responsibilities of the Director are specified in the 2002 Act, which requires that they be exercised by him independent of any other person. Since the devolution of policing and justice to the Northern Ireland Assembly in April 2010, the PPS has been designated as a non-ministerial government department.

Funding for the PPS is provided by the Northern Ireland Assembly through the Estimate process. The Director and Deputy Director are public appointments, and all other members of staff are Northern Ireland Civil Servants.

Dame Brenda King was sworn in as AGNI in August 2020, having been appointed as the interim Attorney General in June 2020. The Justice (Northern Ireland) Act 2002 provides for the Director and Attorney General to consult with each other as required on any matter for which the Attorney General is accountable to the Northern Ireland Assembly.

At present a number of prosecutorial matters are reserved to Parliament at Westminster. Duties in respect of these matters are performed by the Advocate General for Northern Ireland, The Rt. Hon. Lord Hermer, KC.

Roles and responsibilities

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Department's policies, aims and objectives, whilst safeguarding the public funds and Departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland.



The AGNI pursuant to section 42(6) of the Justice (Northern Ireland) Act 2002 must lay before the Assembly a copy of the Annual Report and Accounts. The AGNI may exclude a part of an annual report from the copy to be published if, in their opinion, the publication of the part:

- would be against the public interest; or
- might jeopardise the safety of any person.

If the AGNI excludes a part of an annual report from publication, they must publish with the annual report a statement that it has been excluded.

The PPS Corporate Governance Framework

The PPS Corporate Governance Framework, as approved by the Management Board, aligns with the key principles set out in the DoF guidance, 'Corporate Governance in Central Government Departments: Code of Good Practice NI' (2013). It provides detailed information on the sound system of internal direction and control which the Accounting Officer oversees within PPS with a view to achieving the organisation's objectives, whilst safeguarding the public funds and departmental assets for which he is personally responsible. A copy of this document is available on the PPS website at www.ppsni.gov.uk.

The PPS's corporate governance arrangements comply fully with DoF's guidance, except in one regard. The guidance states that in non-ministerial departments there should be an agreement as to which Minister(s) from within the NI Executive should answer for the department's affairs in the Assembly. However, under current arrangements there is no agreement on this point. Assembly Questions, which cannot be answered by any other Department, are therefore dealt with via direct correspondence with the MLA concerned.

The Management Board

The PPS Management Board supports the Director in his leadership of the PPS and in reaching decisions on the strategic direction of the Service. The Board receives standing information for each meeting on key areas of performance including achievement against agreed key delivery targets and financial data.



The Management Board's objectives are to:

- set the strategic direction of the Service through the corporate priorities and objectives;
- ensure accountability for the Service's performance; and
- provide assurance that the resources of the Service are being used effectively and represent value for money.

The Management Board carries out its business according to an agreed operating framework which sets out the Board's objectives and remit, membership, responsibilities, and procedures. During 2023-24, the Management Board met on 8 occasions.

Members of the Board and individual attendance at Board meetings during the year were as follows:

Attendance at Management Board Meetings during 2023-24

Board member	Number of Meetings Attended ¹
Stephen Herron DPP (Chair of Management Board)	7
Michael Agnew Deputy Director	8
Marianne O'Kane SAD Serious Crime and Regions	7
Peter Luney Acting SAD Resource and Change	8
JoAnne Quinn Acting Finance Director	8
Glenn Houston Independent Board Member	8
David Best Independent Board Member	8

Note: Excludes an additional planning event held on 23 and 24 January 2024.

The Audit and Risk Committee (ARC)

The Departmental Audit and Risk Committee (ARC) is a committee of the Board, independent of the Department's executive structure and with no executive powers. Its role is to support the Board on issues of risk, control, and governance through reviewing the comprehensiveness, reliability and integrity of the Department's assurance processes.



The ARC supports the Accounting Officer and Board by reviewing the comprehensiveness and reliability of assurances on governance, risk management as outlined in the Governance Statement on pages 70 to 81, the control environment and the integrity of financial statements and the annual report.

The terms of reference for the ARC are agreed by the Board in line with the DoF Audit & Risk Assurance Committee Handbook (NI 2018). The committee is chaired by a Non-Executive Board Member (NEBM) and membership is made up entirely of NEBMs and members independent of the Department’s executive structure. The Committee meets four times a year with additional Focus Sessions arranged, where appropriate, to allow more detailed consideration of specified topic areas. A dedicated Focus Session is held each year to consider the Department’s Financial Statements.

ARC Attendance Record 2023-24

Date	Glenn Houston (Chair)	David Best	Majella Meegan
28 June 2023	✓	✓	✓
27 September 2023	✓	✓	✓
6 December 2023	✓	✓	✓
13 March 2024	✓	✓	✓

Committee meetings are also attended by the Northern Ireland Audit Office (NIAO) PPS Audit Manager, Head of DoJ Internal Audit, the PPS Senior Assistant Director for Resources and Change and the PPS Finance Director. Secretariat support is provided by PPS PIU. During the year, the Committee benefitted from attendance by the Deputy Director, Senior Assistant Director for Regions and SCU and the PPS DPO to present quarterly Statements of Assurance and advise the Committee of pertinent matters.

Issues scrutinised by the committee during 2023-24 included:

- The PPS Budget Settlement, in-year allocations and technical transfers;
- Resourcing issues across the PPS;
- The continual acceptance and embedding of risk management as part of the day-to-day management of business operations;
- Adherence to the General Data Protection Regulations (GDPR) and EU directive 2016/680;



- Regional Caseloads, including pressures arising from additional court listings to address backlogs in the system;
- Counsel expenditure;
- New arrangements to support the implementation of a hybrid working policy under NICS New Ways of Working;
- Regular review of the Corporate Risk Register;
- Continual monitoring and progress against Internal Audit recommendations, particularly in any areas where lower levels of assurance have been reported;
- Annual Report and Financial Statements;
- The preparation of future resource accounts and reviewing systems to ensure that they can be completed accurately and to meet agreed timescales;
- NIAO plans and reports and management responses, plus continual monitoring, progress and sign off of NIAO recommendations;
- Various polices as required, and
- Reported cases and suspected cases of fraud, of which there were none during 2023-24.

In the coming year, the committee will focus on areas such as:

- Continued deployment of a new electronic data and records management system, and updated retention and disposal schedules;
- Review of the PPS Business Continuity Plan and disaster recovery arrangements;
- Maintenance of cyber-security controls;
- Caseloads and related resourcing issue; and
- Funding issues and implications for business.

Board Committees

During 2023-24, in addition to the ARC, the Board was supported by five operational committees which played a key role in the governance of the PPS:

- Senior Management Group;
- People and Resources Committee;
- Performance and Delivery Committee;
- Policy and Quality Committee; and
- Strategic Improvement Board.



All committees had clear terms of reference, covering the scope of decision-making and reporting requirements to the Board. Full minutes of all committee meetings are circulated to Management Board members and at each meeting of the Board the respective committee chairs provided members with updates.

The Senior Management Group

The Senior Management Group (SMG) comprises the Deputy Director (as Chair), the SADs, the Head of Policy and Information and the Head of Resource Management and meets on a monthly basis. SMG's purpose is to ensure effective co-ordination and decision-making in respect of a range of PPS strategic performance, governance, and policy issues, as well as effective communication between the Management Board, the PPS senior management team and the Board's Committees. The SMG met on eight occasions during 2023-24.

People and Resources Committee

The People and Resources Committee (PRC) is chaired by the SAD for Resources and Change and considers the key financial and resource issues impacting on the Service. The Committee met on eight occasions during 2023-24 and examined a range of human resource and employee relations issues, and provided oversight in terms of budgetary monitoring, procurement, health and safety and equality and diversity matters.

Membership of the PRC includes the Service's NICS HR Strategic Business Partner who provided the Committee with regular updates on key human resource issues. The Committee also considered the impact of serious casework upon the mental health and wellbeing of staff, the ongoing impact of the NICS New Ways of working initiative and work by the organisation to maintain Investors in People reaccreditation.

Performance and Delivery Committee

The Performance and Delivery Committee (PDC), chaired by the SAD (Serious Crime and Regions), supports the SMG in meeting key organisational standards and targets. It is responsible for driving continuous improvement in operational performance and working practices and for identifying strategic and operational issues impacting on delivery. The PDC met on six occasions during 2023-24. Key discussion points included the analysis of monthly and quarterly performance statistics against standards and targets, consistency of decision making, innovation opportunities and capacity, resource, and recruitment issues.



Policy and Quality Committee

The Policy and Quality Committee (PQC), chaired by the Deputy Director, is responsible for monitoring and considering the key legal policy issues impacting on the organisation and for the setting of priorities for future legal policy development and quality assurance activity. The Committee met on five occasions during 2023-24. Key issues discussed included the drafting of new or revised policy statements, requirements for internal guidance and a range of quality assurance matters.

Strategic Improvement Board

The Strategic Improvement Board (SIB), chaired by the Deputy Director, is responsible for managing initiatives taken forward under the Strategic Improvement and Innovation Programme (SIIP). The SIIP provides a framework for the oversight and delivery of key operational PPS projects and inter-agency service improvement initiatives, such as the Indictable Cases Process, Committal Reform, Judicial Case Management, the Criminal Justice Digital Strategy and the joint PPS / PSNI Working Together Project. The Committee met on eight occasions during 2023-24.

Personal Data Incidents

Data security presents operational challenges for PPS and in the processing of over 44,000 cases per annum there are always risks of human error, leading most frequently to inappropriate disclosure.

The PPS DPO is responsible for managing the department's response to data incidents. During the reporting period a total of 49 data incidents were reported to the DPO. Of these, 12 cases involved a loss of data from within secure government premises (primarily DVDs), 34 involved unauthorised disclosure (21 a result of incorrect data being provided by the police, 8 related to incorrect evidence being sent to defence solicitors, and 5 related to a failure to properly redact personal data). 1 case involved lost equipment (a PPS laptop), which was subsequently found. 1 case related to the malfunction of the print server - this has now been fixed. The final incident relates to a review of the Box sharing portal following concerns by staff - a number of minor improvements were recommended. In three incidents, the investigation revealed that no loss had in fact occurred. No incidents were deemed to meet the criteria for reporting to the Information Commissioner's Office (ICO). The ICO responded to an incident reported in the previous year and recommended no further action.



Non-Executive Board Members' Report

The role of the Non-Executive Board Member is to provide scrutiny and independent challenge, whilst supporting the Director and the Senior Management Team in discharging their oversight and governance responsibilities. NEBMs do this through participation in meetings of both the Management Board and the Audit and Risk Committee.

The Management Board receives regular updates from the Senior Management Team (SMT) and from each of the sub-committees, including People and Resources, Performance and Delivery and Policy and Quality Committees. Scrutiny of these reports enable NEBMs to bring constructive challenge in respect of matters of critical importance to quality and performance.

A recurring theme is the gap between the opening financial allocation and the projected cost of running the service. This presented a significant challenge in the first three quarters of 2023-24. Management Board prioritised actions to sustain productivity and performance, whilst identifying actions required to achieve breakeven. Following the restoration of the Assembly and a vote of additional resources, I am pleased to report that PPS achieved an acceptable underspend year end.

The volume of referrals from the PSNI remained relatively constant throughout the year, as has the number of Court listings, making it necessary for PPS to keep pace with demand. A steady increase in the number of domestic violence and sexual abuse cases was a particular challenge throughout 2023-24. The strong media focus on legacy cases and the impact of the Stakeknife investigation in particular required sensitive oversight. We pay tribute to the commitment and dedication of public prosecutors at the forefront of managing all complex and challenging cases.

The Management Board maintained effective oversight of workforce issues via reporting from the PRC and through scrutiny of data received from NICSHR. PPS continued to implement New Ways of Working (NWW) as part of the wider civil service approach to hybrid working arrangements. A concern for staff welfare resulted in additional psychological support mechanisms for prosecutors dealing with graphic evidence, including distressing images of child sexual abuse.



The continuing reliance on agency staff is a feature of the workforce and, whilst acknowledging the important contribution of agency staff, the Board considered how to achieve a better balance between temporary and permanent staff.

The challenges with recruitment and retention continue at all grades, but particularly at public prosecutor and senior prosecutor grades. Vacancies impact on case allocation, throughput, and productivity. At every meeting, Management Board receives a complex dataset of performance indicators, including information on volume of referrals by case weighting, the overall workload and length of time from referral to point of decision. Management Board noted the challenges of maintaining performance at both Belfast and Eastern and in the Western and Southern regions and supported the actions of the Senior Management Team in managing emerging pressures, including the actions of the Director in making a case for additional recurring funding.

Management reports show how effectively the service is responding to the volume of referrals received over a given timeframe. The ability to compare performance with previous years allows the Board the opportunity to identify areas of increasing pressure. Action has been taken to reduce backlogs. When focus is brought to bear on particular pinch points and when additional capacity is created, even on a temporary basis, it can have a significant impact on improving throughput and in reducing aged cases. Sickness absence can also contribute to delays. Management Board seeks the necessary assurances that appropriate arrangements are in place to manage this in accordance with the relevant NICS HR policies and procedures.

Throughout the year the service focused efforts on improvement projects, including the implementation of Remote Evidence Centres, the use of Body Worn Evidence and the roll out of EDRMS and the continuing roll out of IT Assist. Management Board received regular reports on progress across each project, noting that in some cases successful implementation was reliant on collaboration with third parties, including the Courts Service and the PSNI.

NEBMs participate in the Audit and Risk Committee (ARC) which meets four times each year. ARC relies significantly on the contributions from Internal Audit and the NIAO in discharging its responsibilities effectively. Throughout the year the ARC received reports from Internal Audit on areas including the Victim and Witness Care Unit, Workforce Planning and Financial Processes (Accruals and Provisions).



Three audits resulted in a satisfactory level of assurance, and one received limited assurance. The findings and recommendations are described elsewhere in this report.

The Corporate Risk Register is reviewed and revised at each meeting of the Management Board and at ARC. NEBMs provide an independent overview of the management of risk by making sure the register is comprehensive and a true reflection of the most critical issues impacting on performance and delivery. Two of the most prominent risks for PPS are securing sufficient financial resources to deliver against increasing demand and the challenge of retaining a skilled and experienced workforce. Each of the Senior Assistant Directors provide a quarterly assurance report to ARC. These reports provide granular detail of issues impacting on specific teams and offer a further valuable source of evidence to support the Committee in its scrutiny function.

Similarly, the role of NIAO in undertaking a comprehensive audit of the finances of the PPS and in the preparation of the 'Report to Those Charged with Governance' is central to the work of ARC. The NEBMs support the Director in discharging his responsibilities as Accounting Officer by providing him with the necessary assurances that the end of year accounts has been subject to appropriate scrutiny.

Glenn Houston
Non-Executive Board Member,
and Chair Audit and Risk Committee



Governance Statement

The PPS Governance Statement has been compiled from work throughout the year to support stewardship, management, and control of the Department. It supplements the annual accounts and explains the framework of governance and risk management operated in support of my role as Departmental Accounting Officer.

As Accounting Officer, I am personally responsible and accountable for the effective management and organisation of the Department, the efficient and effective use of its resources and the stewardship of its assets. I am assisted in my role as Accounting Officer by a Departmental Management Board which encompasses the Deputy Director of PPS, the SAD's, the Acting Finance Director, along with two NEBMs operating as a collegiate committee under my leadership. The Board is supported in its role by a Departmental Audit and Risk Committee (ARC) and further Sub-committees of the Board.

Information on Board and Committee structures, attendance, and areas of focus for 2023-24, are also highlighted within the Directors' Report.

Board Performance and Effectiveness

Minutes of Board meetings are available on the [PPS website](#).

A Register of Board Interests is maintained, and 'Conflicts of Interest' is a standing agenda item for Board meetings where members are asked to declare any interests relating to items on the Board agenda.

The Board undertakes an annual review of effectiveness in line with the Corporate Governance Code and its Operating Framework. Business Consultancy Service (BCS) of the Department of Finance (DoF), was appointed by the PPS in June 2023 to facilitate a Board Effectiveness Review, to:

- Review how the Board currently assesses its performance;
- Independently facilitate an assessment of the Board's current performance pertinent to the governance themes below (to include high level review of committees); and
- Produce a set of recommendations to enhance Board effectiveness.

The scope of the review encompassed themes pertinent to the effectiveness of



the Board, based on UK Corporate Governance Code (2018) Cabinet Office good practice guidance and advice contained within the Northern Ireland Audit Office Board Effectiveness Good Practice Guide (2022):

- Objectives, strategy and remit;
- Performance measurement;
- Relationships;
- Propriety and fraud;
- Project management and oversight;
- Risk management ;
- Governance and accountability; and
- Culture and skills.

A report of the review in October 2023 produced a series of recommendations, culminating in an action plan to address conclusions from the exercise.

ARC Review of Effectiveness

The ARC undertakes an annual review of effectiveness in line with recommended best practice. The 2023-24 review was undertaken in December 2023 using the NAO Audit and Risk Assurance Committee Effectiveness Checklist.

Risk Management

The Department aims to assess and effectively manage risk to the achievement of its business objectives. Its capacity to manage risk derives from the experience and ability of managers to operate the fully documented risk management process. The Department's Risk Management Framework is in line with best practice set out in the NIAO Report on "Good Practice in Risk Management".

The Framework details the Department's approach to risk management, including: risk appetite; the hierarchy for managing risks; the risk identification and escalation process; and the roles and responsibilities of the various levels of management. This approach allows risks to be identified and managed at all levels and to be escalated as appropriate.



The Director, supported by the PPS Management Board, has overall responsibility for ensuring that an effective risk management process is maintained. Within the PPS Risk Management Framework, all risks will be managed at one of three levels:

- **Corporate Risks:** These are high level risks which could have a major impact on the Service's business objectives. They may also include inter-agency risks and involve interdependencies with other CJSNI initiatives or activities. These risks are managed primarily by the Management Board, in conjunction with the Senior Management Group, and are subject to challenge / scrutiny by the PPS Audit and Risk Committee.
- **Region / Section Risks:** These are risks that relate to activities within the control of an AD (SCS Grade 5), which could have a major impact on the delivery of service or achievement of objectives for that area. These risks are managed by ADs and may be escalated to corporate level or de-escalated to section level as appropriate.
- **Branch / Unit Risks:** These are risks which could impact on the delivery or timescale of activities or deliverables at branch level. These risks will be managed by the Heads of individual branches and may be escalated as appropriate.

Project Risks also exist and will usually be managed within the methodology used to manage the project level by way of a project management methodology (e.g. PRINCE 2). Managers responsible for projects must assure themselves that risks are being tracked and dealt with effectively. For larger projects, a governance structure which is set up broadly in line with the OGC Gateway process will be adopted. These include a Senior Responsible Owner (SRO) and a project board, supported by a project team and project manager. This represents best practice and is essentially about accountability for managing and delivering a project. In each case the SRO will be a senior Civil Servant who provides support and assurance to the Director.

The Service's risk management process includes a number of steps, as follows:

- Identification of risk;
- Assignment of ownership;
- Prioritisation of risks;
- Risk Responses;
- Assurance; and
- Embedding and review.



Risks are related to objectives as set out in the relevant business plan / balanced scorecard. Identification and assessment of risks is viewed as a management function, to be considered at all management levels throughout the Service. The PPS Policy and Framework for Risk Management sets out the steps to be taken in identifying the PPS's corporate risks, with responsibility for individual risks delegated to the appropriate level. All identified risks have an 'owner', Corporate risks will usually be assigned at Grade 5 level or above.

Corporate risks for the year are initially identified at the PPS Annual Planning Event. Once agreed, they are subsequently reviewed monthly by the Senior Management Group (SMG) and Management Board. During 2023-24 each of the corporate risks outlined was assigned a risk owner, who was responsible for maintaining oversight on actions taken to mitigate their risks and reporting on their progress. Upon review, risks were subject to a current evaluation of their severity. Any newly identified risks were added as required throughout the year, and those which were no longer considered a serious threat to priorities could be removed. An update report on the position of corporate risks was prepared for each quarterly Audit and Risk Committee (ARC) meeting in 2023-24, with feedback provided to the Management Board as necessary.

The PPS Audit and Risk Committee periodically review a management assessment of strategic processes for Risk, control, and governance in the PPS. This assessment is based upon key questions set out in the Audit and Risk Assurance Committee Handbook (NI). The assessment enables the Audit and Risk Committee to form an opinion against:

- Risk management culture;
- Corporate risk appetite;
- Identification, evaluation, and toleration of risk;
- Risk ownership;
- Risk control environment;
- Risk management awareness; and
- Risk assurance.



In addition, during 2023-24, the Risk Management Framework as outlined has been complemented by a range of other control measures:

- Incident Management and Business Continuity Plans to limit operational disruption;
- A Whistleblowing policy to give staff confidence and protection to raise concerns;
- An Anti-Fraud Policy and Fraud Response Plan to deal with suspected cases of fraud; [PPS Anti-Fraud Policy & Response Plan](#);
- Review of all new guidance issued by the DoF to identify relevant changes for PPS and the action required as a result;
- PPS Procurement and Purchasing Procedures have been issued to staff to ensure best practice and compliance;
- PPS Business Case guidance has been updated and issued to staff to support best practice and compliance;
- Policy and procedural changes are issued as Staff Instructions or Policy Information Notes to all front-line staff to mitigate against errors in due process;
- A register of interests has been maintained covering all senior staff and protecting against potential conflicts of interest; and
- A register of gifts and hospitality has been maintained covering all staff, further protecting against potential conflicts of interest.

Declarations of Interest

All Senior Officers (including the Director, Deputy Director, NEBMs, Audit and Risk committee Members, SAD's, AD's and Heads of Branch) are required to report on company directorships and external interests which may present a conflict with their PPS role. This responsibility also extends to the PPS Procurement Officer and all Grade 6 and 7 officers.

This detail is formally captured on an annual basis and reviewed by the Management Board and ARC. In addition, officers have a responsibility to submit new or amended detail throughout the reporting period should circumstances change.



The Department of Finance issued updated Conflicts of Interest guidance in September 2021, which extended the requirement for formal declarations to all Grade 7 and Grade 6 staff. These are received, reviewed, and retained by local line managers.

The PPS Register of Interests for 2023-24 (and for previous years) may be viewed by clicking on the following link: [PPS Register of Interests](#).

Effectiveness of the PPS Governance Framework

Assurance as to the adequacy of the governance, management and controls in place and the actions planned to address any weaknesses identified, can come from a number of sources:

Management

- Performance and Accountability Meetings (PAMs), led by the Deputy Director and SAD for Serious Crime and Regional Prosecutions, are held on a quarterly basis with ADs and their key personnel. Issues discussed during PAMs include:
 - The steps being taken to address any deficits in performance identified via the Service's key performance measures and other performance reports.
 - Details of business plan objectives which were not being met or where there has been significant slippage. Matters which may impact on the future performance of the Region / Section (for example, resource changes or potential increases in workload).
 - Key operational or legal matters, such as the conduct of high-profile cases and legal quality assurance (e. g. review of No Bills in the Crown Court).
 - Updates on any action points agreed at previous meetings.
- The SAD for Resources and Change acts as the Principal Establishment and Finance Officer for the Service and as such is responsible for ensuring that proper controls are in place to safeguard public funds and departmental assets.
- Detailed assurance statements are provided on a quarterly basis to the Management Board and the ARC by senior managers who have responsibility for the development and maintenance of the internal control framework in their respective areas.
- Regular financial and performance reports are provided to the Board and senior management.
- Independent Board Members who provide challenge and advice.
- The Chair of the ARC who provides feedback at Management Board meetings and an Annual Report.



Policy and Process

- The PIU provides an independent assessment of the quality of decision-making, case preparation and presentation within the Service.
- Dip sampling by ADs, based on a sample of cases drawn by NISRA statisticians. Cases found to be below the acceptable standard are followed up by the Senior Team.
- The maintenance of casework risk registers by ADs ensures identified risks in the most serious cases are managed and mitigated. These are underpinned by Prosecution Strategy Documents which assist the prosecutor and AD in identifying and recording strategic issues that arise and create a comprehensive record of how such issues have been approached and resolved.

Independent parties

The Department of Finance

The DoF within the NI Civil Service is the source of key shared services available to PPS such as: Account NI, NICS HR (which provides human resource services and support), HR Connect (which provides transactional HR work and a payroll service for the PPS), IT Assist and the Central Procurement Directorate. The Head of Internal Audit for the Department of Finance provides an annual inter-departmental report on the audits carried out in respect of the provision of shared services across the NICS. The report for 2023-24 has been received by PPS and outlines the audits carried out during that period. Internal Audit carried out audits during the year on Digital Security and Finance Shared Services, Construction and Procurement Delivery, NICS HR, the Departmental Solicitor's Office and innovation & Consultancy Services. Nine satisfactory reports and one limited report in relation to DoF Shared Services were issued in 2023-24. They also performed follow-ups of four limited opinions reported in previous years resulting in one opinion being raised to satisfactory and noted that significant progress has been made for those reports that remain limited.

The Independent Assessor of Complaints (IAC)

Where a complainant does not feel their issue has been resolved satisfactorily through internal PPS mechanisms, their complaint can be referred to the IAC, Ms Sarah Havlin.



In her annual report for 2022-23, published in February 2024 Ms Havlin assessed that the PPS complaint system has consistently performed to a high standard and is a model of best practice in both complaint management and as a tool of continuous improvement. In terms of organisational performance management, PPS leadership approaches complaints as containing vital intelligence and levers for change as part of its overall quality assurance strategy. She noted that extreme challenges have been placed on the Justice system and it is testament to the professionalism of PPS staff that the number of complaints throughout this highly challenging period remains very low when compared to the total number of prosecutions. She also commended the Director and all his staff teams for their ongoing commitment to working on the front line of our justice system and ensuring that such an important service continues to deliver as it faces these challenges. She was also impressed by the evidence which confirms the level and scale of change and improvement to the complaint scheme, the management of complaints, and openness to feedback which she believes has been a contributing factor to the commitment to continuous improvement of organisational culture and performance throughout the organisation.

Criminal Justice Inspection Northern Ireland (CJINI)

The PPS is subject to review by CJINI, within the provisions of Part 3 of the Justice (Northern Ireland) Act 2002. CJINI provides an independent assessment of business efficiency and effectiveness through a programme of thematic reviews. During the year, CJINI published a number of inspection and follow-up reports which contained a number of strategic and operational recommendations for the PPS to consider and contribute to. These reports include:

- In June 2023, an inspection into file quality, disclosure, and case progression, incorporating trial recovery from the coronavirus pandemic;
- In September 2023, an inspection into the Criminal Justice System's approach to Vulnerable Polder People in Northern Ireland; and
- In February 2024, an inspection of Forensic Services.

PPS has engaged with inspectors during the course of all reviews and responded to all requests and recommendations as appropriate.



Internal Audit

Internal Audit within the PPS is provided by the DoJ's Internal Audit Branch operating within the NICS Group Internal Audit and Fraud Investigation Service. A three-year rolling programme of systems-based audits is agreed with the PPS ARC.

The internal audit service is provided in accordance with the Public Sector Internal Audit Standards. During the financial year Internal Audit conducted a number of audit assignments, in accordance with the annual audit plan for 2023-24. Four audits during the period were conducted, each resulting in a satisfactory opinion and focusing on the following areas:

- Corporate Governance (report issued August 2023);
- Victim and Witness care Unit (report issued February 2024);
- Workforce Planning (report issued April 2024); and
- Financial Management Processes (report issued June 2024).

The HIA provides an annual independent opinion on the adequacy and effectiveness of the Service's system of internal control and identifies significant control issues. This opinion is based on internal audits carried out in respect of 2023-24 and cumulative assurances derived from internal audit activity during previous years.

For 2023-24, the HIA concluded that a robust and comprehensive framework of assurance exists in the PPS and overall, there was a satisfactory system of governance, risk management and control. While the HIA accepted there may be some residual risk identified, they were of the opinion that this should not significantly impact on the achievement of system objectives. There was one significant issue identified during the period. The audit of Financial Management – Accruals and Provisions was conducted in response to the 2022-23 external audit by the NIAO. PPS have, in response to this, developed a revised methodology for recording and estimating work in progress accruals and provisions, and IA made recommendations in respect of this, which they believe would add validity to the methodology.



External Audit

The NIAO is responsible for the audit of the PPS Annual Report and Accounts and the Comptroller and Auditor General will provide an opinion on whether they provide a true and fair view; identify, assess, and examine risks to regularity, propriety and financial control and report on significant weaknesses; and provide constructive advice to help improve the corporate governance, financial risk management control and reporting of the PPS.

The NI Comptroller and Auditor General (C&AG) has qualified her audit opinions on PPS's 2023-24 financial statements due to a limitation in the scope of her audit work on the valuation of Counsel Fee accruals and provisions within the financial statements at 31 March 2024. In response to a previous audit recommendation, PPS developed a new model in 2023-24 to value these balances but the C&AG determined that she was unable to audit the assumptions in the model or indeed undertake sufficient further work to obtain adequate audit evidence that material differences in Counsel Fee accruals and provisions did not exist. PPS will continue to work with the audit team to try and find a solution going forward.

Following the receipt of a final Report to those charged with Governance, PPS Senior Management will formulate an appropriate action plan to implement and monitor all agreed recommendations in line with the assessment presented by the NIAO.

Significant Control Issues

The Demand Led Nature of PPS' workloads

The work of the PPS continues to be demand-led and as such can be subject to significant in-year fluctuations, outwith the Department's control, depending on the number of cases received and the number subsequently processed through the courts. In an ever-tightening financial climate this presents challenges in managing workloads. Whilst the Service has a statutory obligation to take prosecutorial decisions in all cases initiated or investigated by police, it may be necessary to profile work internally to manage resources effectively. Hence delay in casework can arise where resources have to be allocated or reallocated to meet the most immediate demands.

Decisions regarding prioritisation and the allocation of resources can be difficult and will not always be understood or agreed with by victims or sections of the public. An inability to progress, or delay in progressing, cases can result in PPS



being challenged, including by means of judicial review. These proceedings can be costly and time-consuming and can further distract from and delay the conduct of the PPS's core prosecutorial functions. Successful challenge can also result in the re-prioritisation of resources. This environment of competing demands and the potential for such challenge presents a risk for the PPS in future years.

Whilst PPS continues to manage the impact of this the proposed budget settlement for 2024-25 does allow us to stabilise staffing resources to some degree to help deal with this. At present whilst the overall case numbers are relatively stable, the profile of our caseload has changed with increasing volumes of the most serious (indictable Crown Court) cases, and we are seeing an increasing complexity of case across all case types. PPS in conjunction with PSNI have developed processes to deal more effectively with lower-level cases through the use of out of court disposals and other proportionate measures.

Impact of Covid-19

The coronavirus (COVID-19) pandemic continues to impact on the work of the PPS. It remains a fact that the criminal justice system in Northern Ireland has not fully recovered from the excess backlogs that arose as a result of the pandemic. Currently the volume of criminal court sittings is running consistently above their pre-pandemic baseline (currently 110% for Crown Courts approx.) which is generating additional demands on PPS in terms of not just court sittings but also pre and post court actions.

Budget Position and Authority

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

Prior Year Supply Issues

In 2021-22, prior period errors were identified in relation to the Net Cash Requirement (NCR) and supply figures reported in past PPS financial statements.



With the re-establishment of the NI Executive on 30th January 2024 a NIAO report was presented to the Public Accounts Committee (PAC) in March 2024 asking for approval to regularise through a statement of excesses the misstated net cash requirement for the PPS. Whilst this has since been approved and is being processed through the Main Estimates Process, this remains ongoing and so we continue to show a £442k adjustment in the accounts for 2023-24. This will be adjusted for in the 2024-25 accounts in line with the timing of the Budget Bill and Estimates Process.

Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2024 and up to the date of approval of the Annual Report and Resource Accounts. As Accounting Officer for the Service, I am responsible for reviewing the effectiveness of governance and control systems within the PPS and ensuring that the public monies and other resources for which I am accountable are deployed effectively and appropriately.

I have sought assurance and considered the evidence from the sources set out within this Governance Statement and I can confirm that PPS has an effective system of controls to support the Department's work. During the year we have continued to improve our governance, risk management and control arrangements to ensure the Department is able to meet its strategic objectives.

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2024.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

01 October 2024



Statement of the Accounting Officer's Responsibilities

Under the Government Resources and Accounts (Northern Ireland) Act 2001 (GRAANI), The Department of Finance has directed the Public Prosecution Service for Northern Ireland (PPS) to prepare, for each financial year, resource accounts detailing the resources acquired, held or disposed of, and the use of resources, during the year by the department designated by order made under the GRAANI by Statutory Rule 2023 No. 53, as amended by Statutory Rule 2024 No. 7. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the department and of the income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by the Department of Finance, 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 Department of Finance has appointed the Director of Public Prosecutions as Accounting Officer of the PPS.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the assets of the department for which the Accounting Officer is responsible, are set out in Managing Public Money Northern Ireland published by Department of Finance.



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 Northern Ireland Audit Office auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.



Remuneration and Staff Report

Remuneration Report (audited information)

Scope of Responsibility

The salaries of the DPP and the Deputy Director are set in line with the Judicial Appointments Scale.

The NEBMs are remunerated on the basis of the per diem rate. This was uplifted from 1st August 2022 to £548 per day in line with the recommendations of the Senior Salary Review Body. In addition, the NEBMs are entitled to travel and subsistence expenses at NICS rates incurred while on departmental business. The NEBMs remuneration is paid through the PPS's payroll and Employers National Insurance and PAYE accounted for at source.

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 the Secretary of State for Northern Ireland's 27th April 2023 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31st May 2023 in FD (DoF) 05/23. This was subsequently updated on 12th March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, for 2023-24 has been finalised and was paid in June 2024.

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.

Service Contracts

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



Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commissioners for Northern Ireland can be found at www.nicscommissioners.org.

Employment, Training and Advancement of Disabled Persons

The NICS is a lead partner of Employers for Disability NI (EFDNI) and in 2023 was accredited as a [Disability Positive](#) employer.

The NICS delivers an annual programme of communications and training on disability awareness and understanding and has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment process for in-work support commenced in 2023 and a new reasonable adjustment policy and supporting resources is anticipated to launch during 2024. The NICS Disability Working Group, which includes representatives from the disability sector and colleagues with lived experience is a key stakeholder in the reasonable adjustment policy review.

The NICS is committed to the employment of disabled people and offers work experience for disabled people through the [NICS Work Experience Scheme for Disabled People](#) and annual participation in International Job Shadow Day (IJSD).

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](#).



Other Employee Matters

Learning & 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 NICSHR¹. 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 Competency Framework.

Talent management is a key theme of the NICS People Strategy and highlights the importance of the development conversation between managers and staff, with a number of resources already available within the existing talent management toolkit.

The NICS offers a wide range of career development opportunities through mentoring, secondment and interchange opportunities, elective transfers, temporary promotion, job rotation and job shadowing.

Employee Consultation and Trade Union Relationships

The Department of Finance is responsible for the NICS Industrial Relations Policy. People & Organisational Development consults on HR policy with all recognised Trade Unions and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

Equality, Diversity and Inclusion

The NICS values and welcomes diversity and is committed to creating a truly inclusive workplace for all.

The NICS Diversity Champions Network includes 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 alongside the NICS corporate HR function, People and Organisational Development, develops and delivers an annual NICS Diversity Action Plan, which sets out priorities for action by diversity and inclusion theme and cross-cutting priorities.

¹ NICSHR is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance.



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](#).

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 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 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 www.ppsni.gov.uk.

Application of Business Appointment Rules (BARs)

The NICS Standards of Conduct Policy, (Section 8 and Annex 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, or the Director in the case of the PPS, 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 all staff.

During 2023-24 one member of staff at SCS level left the PPS and a business appointment rules application was assessed. No conditions were set as a result of this assessment.

Managing Attendance

The PPS had an overall sickness absence rate of 14.7 days lost per employee in 2023-24. Annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2023/24” report at [Sickness Absence in the Northern Ireland Civil Service 2023/24 Northern Ireland Statistics and Research Agency \(nisra.gov.uk\)](#).

Staff Engagement

When launching the 2023 NICS People Survey in April 2023, the Head of the Civil Service issued a message that the frequency of the Survey was changing from yearly to every other year to allow for proper targeting of actions, and so a People Survey is not due to take place in 2024.

The 2023 NICS People Survey is therefore the most recent survey and was conducted by NISRA across the nine NICS ministerial Departments as well as the PPS and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey.

For PPS there were 446 (2021: 457) staff invited to complete the survey, of which 177 (2021: 235) participated, a response rate of 40% (2021: 51%). 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%. PPS responses indicated an Employee Engagement Index of 56% (2021: 60%), compared to the NICS average of 54% (2021: 57%). The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>.



Remuneration and Pension Entitlements

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

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 PPS and thus recorded in these accounts.

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. The PPS does not provide any benefits in kind to staff.

Fair Pay Disclosures

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.

The banded remuneration of the highest-paid director in the PPS in the financial year 2023-24 was £210,000 - £215,000 (2022-23: £195,000 - £200,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

Pay Ratios (Audited Information)

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	27,232	32,852	46,851
Pay Ratio	7.80:1	6.47:1	4.54:1

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	23,956	29,307	42,639
Pay Ratio	8.29:1	6.77:1	4.66:1



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.

For 2023-24, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2023-24 (2022-23: NIL), no employee received remuneration in excess of the highest-paid director.

Remuneration ranged from £13,096 to £212,500 (2021-22: £19,815 to £198,500) and the median salary represents the maximum of the Executive Officer I scale for 2023-24, adjusted for the non-consolidated, non-pensionable, gross payment of £1,500.

Percentage Change in Remuneration

Reporting bodies are also required to disclose, of the highest paid director and of their employees as a whole, the percentage change from the previous financial year in the:

- salary and allowances; and
- performance pay and bonuses.

The percentage changes in respect of the PPS 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.

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	+5.40%	+1.04%
Highest paid director's salary and allowances	+7.05%	+3.12%
Average employee performance pay and bonuses ¹	N/A	N/A
Highest paid director's performance pay and bonuses ²	N/A	N/A

1. The Northern Ireland Civil Service special bonus scheme was withdrawn with effect from 31 March 2021.
2. No performance pay or bonuses were payable to the highest paid director in these years.

The increase from 2022-23 is due to the implementation of the 5% pay award and the non-consolidated, non-pensionable, gross payment of £1,500 for all staff, including agency.



Remuneration and Pension Entitlements (Audited Information)

The following sections provide details of the remuneration and pension interests of the senior management (i.e. Board Members) of the PPS.

	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits* (to nearest £1,000)		Total (£'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Statutory Appointments								
Stephen Herron *** Director	210-215	195-200	-	-	-	33,000	210-215	230-235
Michael Agnew Deputy Director	170-175	155-160	-	-	95,000	27,000	265-270	185-190
Officials								
Marianne O'Kane SAD of Serious Crime and Regions	105-110	100-105	-	-	-9,000**	-17,000**	100-105	80-85
Ian Hearst **** SAD of Resource/ Change/ Finance Director until 21 December 22	-	60-65 (full year equivalent 105-110)	-	-	-	11,000	-	70-75
Peter Luney Acting SAD of Resource and Change from 21 March 22	100-105	95-100	-	-	-19,000**	100,000	80-85	195-200
JoAnne Quinn Acting Finance Director from 16 May 2022	80-85	70-75 (full year equivalent 75-80)	-	-	8,000	47,000	85-90	120-125
Non-Executive Directors*****								
David Best	5-10	5-10	-	-	-	-	5-10	5-10
Glenn Houston	5-10	5-10	-	-	-	-	5-10	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.

** The real increase in CETV and the pension benefits accrued for the single total figure of remuneration can be negative - that is, there can be a real decrease. This is particularly likely to happen during periods of pay restraint and/or where inflation is higher than pay increases.

*** The Director chose not to be covered by the Northern Ireland Civil Service pension schemes during the reporting year.

**** Ian Hearst medically retired in December 22.

***** No pension benefits are provided to Non-Executive Directors.



Pension Entitlements (Audited Information)

	Accrued pension at pension age as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/24 £'000	CETV at 31/03/23 £'000	Real increase in CETV £'000	Employer contribution to partnership position account Nearest £100
Statutory Appointments						
Stephen Herron* Director	-	-	-	-	-	36,834
Michael Agnew Deputy Director	55-60	5-7.5	1,116	953	64	-
Officials						
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	40-45 plus a lump sum of 115-120	0-2.5 plus a lump sum of 0	977	907	-23	-
Peter Luney Acting SAD of Resources and Change from 21 March 2022	40-45 plus a lump sum of 110-115	0 plus a lump sum of 0	907	858	-30	-
JoAnne Quinn Acting Finance Director from 16 May 2022	25-30	0-2.5	483	442	-2	-

Note:

* *The Director chose not to be covered by the Northern Ireland Civil Service pension schemes during the reporting year.*

Any members affected by the [Public Service Pensions Remedy](#) may have been reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23, but are reported in the legacy scheme for the same period in 2023-24.



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. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

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 the Department of Finance to remedy this discrimination.

The Department has now made regulations which remedy the 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 old (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 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 which will be issued by 31 March 2025.

At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at <https://www.financeni.gov.uk/publications/dof-resource-accounts>.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using;

- Rolled back opening balance.
- Rolled back closing balance.
- CETV calculated by CSP on the rolled back basis.
- No restatement of prior year figures where disclosed.

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).



Information on the PCSPS(NI) – Closed Scheme

Staff in post prior to 30 July 2007 may 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 accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to three years’ pension is payable on retirement. For Premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike Classic, there is no automatic lump sum (but members may give up (commute) some of their pension to provide a lump sum). Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

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).

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 www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

Annual Rate of Pensionable Earning (Salary Bands)		Contribution Rates – All members
From	To	From 01 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values)



Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may have been due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum and Death Benefit Allowance. FD (DoF) 05/24 - Appendix A.1 19 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 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 <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>.

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 payments for loss of office in 2023-24 (2022-23: Nil).



Staff Report

Staff Numbers and Related Costs (audited information)

The PPS's current full time equivalent (rounded FTE) staff level, as at 31 March 2024, was 410 permanent staff, 64 temporary staff and 4 seconded staff. There were 437 staff permanently employed, which included 151 males and 286 females.

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

Average FTE Staff	2023-24			2022-23
	Permanent Staff	Others	Total	Total
RfR A Objective A	411	90	501	509
Total	411	90	501	509

The eleven senior management positions within PPS are the Director, Deputy Director, two Grade 3 SAD's and seven Grade 5 AD's. At 31 March, of these staff, seven were male and four females (three at Grade 5 and one at Grade 3).

The staff costs reported in the Statement of Comprehensive Net Expenditure for the year ended 2023-24 are set out below in greater detail. Agency staff have been classified as 'other' and inward secondments refer to staff based with PPS but employed by other public organisations. Of the total staff costs for 2023-24, £Nil (2022-23: £Nil) has been charged to capital.

Staff Turnover Rates

The Staff Turnover percentage (the total number of people that have left the department including those who have moved within the NICS) for 2023-24 is 5.2%, and the general turnover percentage (the people who have left the department and have not gone elsewhere in the NICS) is 3.4%. This has been calculated by NICS HR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.



Departmental Turnover Rate		General Turnover Rate	
Turnover Rate	Turnover %	Turnover Rate	Turnover %
0.052	5.2	0.034	3.4

Notes:

1. Data includes those who left the NICS while on a career break.
2. Based on Northern Ireland Civil Service Staff From 1st April 2023 to 1st April 2024.
3. Data sourced from HR Connect.
4. Includes permanent and temporary staff.
5. For definitions of turnover see cabinet advice [here](#).

Staff Costs (audited information)

	2023-24 £'000			2022-23 £'000
	Permanently employed Staff	Others	Total	Total
Wages and Salaries	17,410	2,277	19,687	18,408
Social Security Costs	1,879	-	1,879	1,848
Other pension costs	5,208	-	5,208	5,137
Sub-Total	24,497	2,277	26,774	25,393
Plus Inward Secondments	-	312	312	346
Less Outward Secondments	-	-	-	-
Total Net Costs	24,497	2,589	27,086	25,739

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,535	25,551	27,086

The NICS main pension schemes are unfunded multi-employer defined benefit schemes, but the PPS 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 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 2023-24, employers' contribution of £4,991,299.13, were payable to the NICS pension arrangements (2022-23: £5,067,211.76) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contribution of £36,833.88 (2022-23: £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2022-23: 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 (2022-23: £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of 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 £36,834. Contributions prepaid at that date were £Nil.

1 member of staff (2022-23: 1 person) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £15,793 (2022-23: £18,120).

Employee Benefits

Under IAS19 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 at the year-end which has been determined using data from staff leave records. The employee benefit accrual as at 31 March 2024 was £811k (2022-23: £853k).

Off payroll Engagements

Off-payroll engagements are those where individuals, either self-employed or acting through a personal service company, are paid gross by the employer. In line with HM Treasury requirements the PPS is required to disclose such engagements. The PPS did not have any off-payroll engagements during the year 2023-24 (2022-23: Nil).

Consultancy Expenditure

In 2023-24, the Department paid £70k (2022-23: £9k) to external consultants. These amounts are included in Other Expenditure within Note 3 to the financial statements. Expenditure was in relation to the development of the PPS 2030 Vision document and an independent review of processes.

Civil Service and Other Compensation Schemes - Exit Package (audited information)

There were no exit packages paid during 2023-24 (2022-23: Nil).



Assembly Accountability and Audit Report

Statement of Outturn against Assembly Supply (SOAS) (audited Information)

In addition to the primary statements prepared under International Financial Reporting Standards (IFRS), the Government Financial Reporting Manual (FRoM) requires the PPS to prepare a Statement of Outturn against Assembly Supply (SOAS) and supporting notes.

The SOAS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly. The SOAS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated Fund), that the Assembly gives statutory authority for entities to utilise. The Estimate details Supply and is voted on by the Assembly at the start of the financial year and is then normally revised by a Supplementary Estimate at the end of the financial year. It is the final Estimate, normally the Spring Supplementary Estimate, which forms the basis of the SOAS.

Should an entity exceed the limits set by their Supply Estimate and corresponding Act of Assembly, called control limits, its accounts will receive a qualified opinion. The SOAS contain a summary table, detailing performance against the control limits that the Assembly has voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't exactly reconcile to cash spent) and administration.

The supporting notes detail the following: Outturn detailed by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net expenditure in the SOCNE, to tie the SOAS to the financial statements (note 2); a reconciliation of net resource outturn to net cash requirement (note 3) and an analysis of income payable to the Consolidated Fund (note 4).



The SOAS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided on page 52, in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on [gov.uk](https://www.gov.uk).

The SOAS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The financial review, in the Performance Report, provides a summarised discussion of outturn against estimate and functions as an introduction to the SOAS disclosures.



Summary table, 2023-24 (all figures presented in £'000)

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving / (excess)		Prior Year Outturn Total, (2022-23)
		Voted	Non-voted	Total	Voted	Non-voted	Total	Voted	Total	
Departmental Expenditure Limit										
Resource	SOAS 1.1	41,768	-	41,768	42,270	-	42,270	502	502	40,204
Capital	SOAS 1.2	455	-	455	465	-	465	10	10	357
Total		42,223	-	42,223	42,735	-	42,735	512	512	40,561
Annually Managed Expenditure										
Resource	SOAS 1.1	405	-	405	989	-	989	584	584	199
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total		405	-	405	989	-	989	584	584	199
Total Budget										
Resource	SOAS 1.1	42,173	-	42,173	43,259	-	43,259	1,086	1,086	40,403
Capital	SOAS 1.2	455	-	455	465	-	465	10	10	357
Total Budget Expenditure		42,628	-	42,628	43,724	-	43,274	1,096	1,096	40,760
Non-budget										
Resource	SOAS 1.1	-	-	-	-	-	-	-	-	-
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		-	-	-	-	-	-	-	-	-
Total Budget and Non-Budget		42,628	-	42,628	43,724	-	43,724	1,096	1,096	40,760

Figures in the areas outlined in bold are voted totals subject to Assembly control.

The notes on pages 122 to 148 form part of these accounts.



Net Cash Requirement 2023-24, all figures presented in £000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2022-23
Net Cash Requirement	SOAS 3	39,962	44,174	4,212	39,402

Figures in the areas outlined in bold are voted totals subject to Assembly control.

Administration costs 2023-24, all figures presented in £000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2022-23
Administration costs	SOAS 1.1	1,613	2,145	532	1,640

Administration costs are not a separate voted limit and a breach of the administration budget will not result in an excess vote.



Notes to the Statement of Outturn against Assembly Supply, 2023-24 (£'000)

SOAS1. Outturn detail, by Estimate line

SOAS1.1 Analysis of resource outturn by Estimate line, all figures presented in £000

Type of spend (Resource)	Resource Outturn						Estimate			Outturn vs Estimate (incl virements), savings / (excess)	Prior Year Outturn Total, 2022-23	
	Administration			Programme			Total	Total	Virements*			Total inc virements
	Gross	Income	Net	Gross	Income	Net						
Spending in Departmental Expenditure Limits (DEL)												
Voted Expenditure												
1: Public Prosecution and Legal Services	1,613	-	1,613	40,450	295	40,155	41,768	42,270	-	42,270	502	40,204
Total Voted DEL	1,613	-	1,613	40,450	295	40,155	41,768	42,270	-	42,270	502	40,204
Non-Voted Expenditure												
Total Non-Voted DEL	-	-	-	-	-	-	-	-	-	-	-	-
Total Spending in DEL	1,613	-	1,613	40,450	295	40,155	41,768	42,270	-	42,270	502	40,204
Spending in Annually Managed Expenditure (AME)												
Voted Expenditure												
2: BBA Pensions	-	-	-	114	-	114	114	114	-	114	-	55
3: Provisions	-	-	-	291	-	291	291	875	-	875	584	144
Total Voted AME	-	-	-	405	-	405	405	989	-	989	584	199
Non-Voted Expenditure												
Total Non-Voted AME	-	-	-	-	-	-	-	-	-	-	-	-
Total Spending in AME	-	-	-	405	-	405	405	989	-	989	584	199
Total Non-Budget												
Total Resource							42,173			43,259	1,086	40,403

The notes on pages 122 to 148 form part of these accounts.



SOAS1.2 Analysis of capital outturn by Estimate line, all figures presented in £000

Type of spend (Capital)	Outturn			Estimate			Outturn vs Estimate (inc virements), savings / (excess)	Prior Year Outturn Total, 2022-23
	Gross	Income	Net Total	Total	Virements*	Total inc virements		
Spending in Departmental Expenditure Limits (DEL)								
<i>Voted Expenditure</i>								
1: Public Prosecution and Legal Services	455	-	455	465	-	465	10	357
Total Voted DEL	455	-	455	465	-	465	10	357
<i>Non-Voted Expenditure</i>								
Total Non-Voted DEL	-	-	-	-	-	-	-	-
Total Spending in DEL	455	-	455	465	-	465	10	357
<i>Voted Expenditure</i>								
Total Voted AME	-	-	-	-	-	-	-	-
<i>Non-Voted Expenditure</i>								
Total Non-Voted AME	-	-	-	-	-	-	-	-
Total Spending in AME	-	-	-	-	-	-	-	-
Total Non-Budget			-			-	-	-
Total Capital			455			465	10	357

* Virements are the reallocation of provision in the Estimates that do not require Assembly authority (because the Assembly does not vote to that level of detail and delegates to DoF). Further information on virements are provided in the Supply Estimates in Northern Ireland Guidance Manual, available on the DoF website. The Outturn vs Estimate column is based on the total including virements. The Estimate total before virements have been made is included so that users can reconcile this Estimate back to the Estimates approved by the Assembly.



The total resource outturn was £42.17m against a NI Estimate of £43.26m, resulting in an overall easement of £1.086m. The DEL easement of £502k was a result of lower than estimated expenditure on court related costs and the year-end accrual for the 2023~24 pay award. The AME easement of £584k was in respect of potential budget cover for provisions not subsequently required.

The capital easement of £10k resulted from lower than expected expenditure on the upgrades to the Case Management System.

SOAS2. Reconciliation of outturn to net expenditure

Item	Note	Outturn total 2023-24 £000	Prior Year Outturn Total, 2022-23 £000
Total Resource Outturn	SOAS 1.1	42,173	40,403
Add: Capital Grants		-	-
Other		-	-
Total		42,173	40,403
Less: Income payable to the Consolidated Fund		-	-
Other		-	-
Total		-	-
Net Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	42,173	40,403

As noted in the introduction to the SOAS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this note reconciles the resource outturn to net operating expenditure, linking the SOAS to the financial statements.

As the total resource outturn in the SOAS is the same as net operating expenditure in the SOCNE, there is no additional reconciliation note required.



SOAS3. Reconciliation of net resource outturn to net cash requirement

	Note	Outturn Total £000	Estimate Total £000	Outturn vs Estimate, Saving / (Excess) £000
Total Resource outturn	SOAS 1.1	42,173	43,259	1,086
Total Capital outturn	SOAS 1.2	455	465	10
Adjustments to remove non-cash items:				
Depreciation	Note 3	(2,686)	(2,877)	(191)
New provisions and adjustments to previous provisions	Note 11, 12	(1,235)	(989)	246
Pension Borrowing Costs	Note 3, 12	(114)	-	114
Other non-Cash items	Note 3	(1)	-	1
Capital Element of lease payment	Note 7	1,328	-	(1,328)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	Note 9	(131)	70	201
(Increase)/decrease in payables	Note 10	(973)	4,058	5,031
Use of provisions	Note 11, 12	1,146	188	(958)
Total		39,962	44,174	4,212
Removal of non-voted budget items:				
Consolidated Fund Standing Services		-	-	-
Other Adjustments		-	-	-
Total		39,962	44,174	4,212
Net Cash Requirement		39,962	44,174	4,212

As noted in the introduction to the SOAS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. This reconciliation bridges the resource outturn to the net cash requirement.



SOAS4. Amounts of income to the Consolidated Fund

SOAS4.1 Analysis of income payable to the Consolidated Fund

In addition to income retained by the Department, the following income is payable to the Consolidated Fund (cash receipts shown in italics).

Item	Note	Outturn Total 2023-24 £000		Prior Year 2022-23 £000	
		Income (Accruals)	<i>Receipts (Cash Basis)</i>	Income (Accruals)	<i>Receipts (Cash Basis)</i>
Income in budgets surrendered to the Consolidated Fund (resource)		-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)		-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)		-	-	-	-
(Excess) cash surrenderable to the Consolidated Fund		-	-	-	-
Total amount payable to the Consolidated Fund		-	-	-	-

Other Assembly Accountability Disclosures (Audited Information)

i. Losses and special payments

There were no losses or special payments in excess of £300,000 in either 2023-24 or 2022-23.

ii. Remote Contingent Liabilities

Note 13 details contingent liabilities disclosed. The Department has no further remote contingent liabilities required to be disclosed under Assembly Reporting requirements.

iii. Gifts and hospitality

There were no gifts or hospitality in excess of £300,000 in either 2023-24 or 2022-23.

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2024.

Stephen Herron

Accounting Officer

Public Prosecution Service for Northern Ireland

01 October 2024

The notes on pages 122 to 148 form part of these accounts.



Certificate of the Comptroller and Auditor General to the Northern Ireland Assembly

Qualified Opinion on financial statements

I certify that I have audited the financial statements of the Public Prosecution Service for Northern Ireland for the year ended 31 March 2024 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Department's

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in their preparation of the 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 Statement of Outturn against Assembly Supply, and the related notes, and the information in the Accountability Report that is described in that report as having been audited.

In my opinion, except for the effects of the matter described in the Basis for opinions section of my certificate, the financial statements:

- give a true and fair view of the state of the Department's affairs as at 31 March 2024 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.

Qualified Opinion on regularity

In my opinion, except for the effects of the matter described in the Basis for opinions section of my certificate, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2024 and shows that those totals have not been exceeded; and



- the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for qualified opinions

The Public Prosecution Service was unable to provide sufficient evidence to enable me to conclude that the overall counsel fee accrual balance of £1.12 million and the provision relating to counsel fees of £1.59 million as of 31 March 2024 was correctly stated. There were no additional audit procedures that I could undertake to provide me with assurance over the accuracy and valuation of these balances. Consequently, the scope of my audit was therefore limited in this respect, and I was unable to determine whether any adjustment to the counsel fee accrual or provisions balance was necessary.

Government rules require movements in accruals to be accounted for as Departmental Expenditure Limit (DEL) expenditure, while movements in provisions are accounted for within Annually Managed Expenditure (AME) within the Statement of Outturn against Assembly Supply. If these figures are incorrect then this could lead to an excess vote as the Assembly control totals for resource DEL and resource AME are voted amounts. In this case, I have concluded that there are no additional procedures I can carry out to allow me to know what adjustment might be necessary in relation to the split between counsel fee accruals and provisions. Again therefore, the scope of my audit was also limited in this respect, and I have qualified my regularity opinion as I cannot confirm that the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2024 or show that those totals have not been exceeded.

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

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



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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Public Prosecution Service for Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

The going concern basis of accounting for the Public Prosecution Service for Northern Ireland 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 report.

Other Information

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

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



work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

In the light of the knowledge and understanding of the Public Prosecution Service for Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

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

Except for the lack of sufficient appropriate audit evidence, which has led to the qualified audit opinions detailed above, I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- I have not received all of the information and explanations I require for my audit.



Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls 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 Public Prosecution Service for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Public Prosecution Service for Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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



My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Public Prosecution Service for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on the Public Prosecution Service for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Public Prosecution Service for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, 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, risk assessment of journals and the review of the design of the controls around the calculation of the work in progress figure for Counsel Fees;
- addressing the risk of fraud as a result of management override of controls by:



- performing analytical procedures to identify unusual or unexpected relationships or movements;
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business; and
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. The voted Assembly control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget and Net Cash Requirement. I am also 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 Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

My report on the matters subject to qualification is included on pages 152 to 154 of the financial statements.

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

07 October 2024



Financial Statements

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2024

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

	Note	2023-24 £'000	2022-23 £'000
Revenue from contracts with customers		-	-
Other operating income	4	(295)	(187)
Total operating income*		(295)	(187)
Staff costs	2,3	27,086	25,739
Purchase of goods and services	2,3	12,086	11,855
Depreciation and impairment charges	3	2,686	2,691
Provision expense	3	291	198
Other operating expenditure	2,3	37	41
Total operating expenditure		42,186	40,524
Net Operating Expenditure		41,891	40,337
Finance income		-	-
Finance expense	3	282	66
Net expenditure for the year		42,173	40,403
Notional Audit Costs	3a	69	57
Other Notional Costs	3a	574	549
Total Notional Costs		643	606
Net Expenditure for the year including notionals		42,816	41,009
Other comprehensive net expenditure			
Items that will not be classified to net operating expenditure:			
- Net (gain)/loss on revaluation of Property, Plant & Equipment	5	(252)	(798)
- Net (gain)/loss of revaluation of Intangible Assets	6	(43)	(108)
- Actuarial (gain)/loss on pension scheme	12	(63)	(639)
Other comprehensive net expenditure		(358)	(1,545)
Comprehensive net expenditure for the year		42,458	39,464

* All income and expenditure is derived from continuing operations.

The notes on pages 122 to 148 form part of these accounts.



Statement of Financial Position

as at 31 March 2024

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

	Note	2023-24 £'000	2022-23 £'000
Non-current assets			
Property, plant, and equipment	5	8,956	10,578
Intangible assets	6	968	970
Total non-current assets		9,924	11,548
Current assets			
Trade and other receivables	9	1,062	838
Total current assets		1,062	838
Total assets		10,986	12,386
Current liabilities			
Bank overdraft	8	(494)	(139)
Trade and other payables	10	(6,442)	(5,436)
Provisions	11	(1,936)	(1,646)
Pension liabilities	12	(205)	(195)
Total current liabilities		(9,077)	(7,416)
Total assets less current liabilities		1,909	4,970
Non-current liabilities			
Other payables	10	(4,096)	(5,144)
Provisions	11	-	-
Pension liabilities	12	(2,494)	(2,655)
Total non-current liabilities		(6,590)	(7,799)
Total assets less total liabilities		(4,681)	(2,829)
Taxpayers' equity and other reserves			
General fund		(6,525)	(4,860)
Revaluation reserve		1,844	2,031
Total equity		(4,681)	(2,829)

S. Herron

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
01 October 2024

The notes on pages 122 to 148 form part of these accounts.



Statement of Cash Flows

for the year ended 31 March 2024

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Public Prosecution Service during the reporting period. The statement shows how the Public Prosecution Service 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 Department.

Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Department's future public service delivery.

	Note	2023-24 £'000	2022-23 £'000
Cash flow from operating activities			
Net operating expenditure for the year including notionals		(42,816)	(41,009)
Adjustment for non-cash transactions:	3, 3A	3,443	3,352
(Increase)/Decrease in trade and other receivables	9	131	37
Increase/(Decrease) in trade and other payables	10	973	(35)
New provision and adjustments to previous provisions	11, 12	1,235	342
Use of provisions	11, 12	(1,146)	(382)
Net cash inflow/(outflow) from operating activities		(38,180)	(37,695)
Cash flows from investing activities			
Proceeds of disposal of non-financial assets		-	73
Purchase of non-financial assets	5	(141)	(103)
Purchase of financial assets	6	(313)	(327)
Net cash inflow/(outflow) from investing activities		(454)	(357)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		39,468	39,263
From the Consolidated Fund (Supply) - prior year		139	162
Capital element of payments in respect of leases and on-balance sheet (SoFP) PFO contracts		(1,328)	(1,300)
Net Financing		38,279	38,125
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund		(355)	73
Payments of amounts due to the Consolidated Fund		-	(50)
Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the Consolidated Fund		(355)	23
Cash and cash equivalents at the beginning of the period	8	(139)	(162)
Cash and cash equivalents at the end of the period	8	(494)	(139)

The notes on pages 122 to 148 form part of these accounts.



Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

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

	Note	General Fund £'000	Revaluation Reserve £'000	Taxpayers' Equity £'000
Balance at 31 March 2022		(4,994)	1,506	(3,488)
Prior year supply adjustment ¹	1, 10, 13	50	-	50
IFRS 16 - Adjustment ²		114	-	114
Net Assembly Funding - Drawn Down		39,425	-	39,425
Net assembly funding "deemed" - corrected		(212)	-	(212)
Supply receivable adjustment		139	-	139
Net Assembly Funding		39,516	-	39,516
Comprehensive Net Expenditure for the Year		(41,009)	907	(40,102)
Actuarial (loss) / gain on Pension Scheme	12	639	-	639
Notional charge	3	549	-	549
Auditor's Remuneration	3	57	-	57
Other reserve movements including transfers		382	(382)	-
Balance at 31 March 2023		(4,860)	2,031	(2,829)
Net Assembly Funding - Drawn Down		39,607	-	39,607
Net assembly funding "deemed"		(139)	-	(139)
Supply receivable adjustment		494	-	494
Net Assembly Funding		39,962	-	39,962
Comprehensive Net Expenditure for the Year		(42,816)	296	(42,520)
Actuarial (loss) / gain on Pension Scheme	12	63	-	63
Notional charge	3a	574	-	574
Auditor's Remuneration	3a	69	-	69
Other reserve movements including transfers		483	(483)	-
Balance at 31 March 2024		(6,525)	1,844	(4,681)

1. A prior year supply adjustment of £50,000 has been included in the General Fund (See Note 1.13) in 2022-23 to reflect that the Deemed Supply at 31 March 2022 should have been £230,000 and not £280,000.
2. Following the implementation of IFRS 16 in 2022-23 an adjustment was necessary to account for the prepaid rental payments from 2021-22.

The notes on pages 122 to 148 form part of these accounts.



Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by the DoF. The accounting policies contained in the FReM apply 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 Public Prosecution Service for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Department are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires the Department to prepare one additional primary statement. The Statement of Outturn against Assembly Supply and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

See IAS 1 and IAS 8 for further guidance.

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 intangible assets.

1.2 Non-Current Assets

Expenditure on items capable of being used for a period exceeding one year and the cost of which is equal to or greater than £1,000, is capitalised under non-current assets.

On initial recognition, assets are recorded at cost, including any costs such as development or installation directly attributable to bringing them into working condition. They are restated at current value in existing use each year by reference to indices compiled by the Office for National Statistics. The carrying values of assets are reviewed annually for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.



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 in the Statement.

In compliance with IAS 16, subsequent expenditure on an asset which does not meet the criteria of enhancement or improvements is treated as an expense.

1.2.1 Property, Plant and Equipment

Property, plant, and equipment comprise building leasehold improvements, plant and machinery and computer equipment. The following asset categories are amalgamated under the Plant and Machinery heading: furniture and fittings; office equipment; and security equipment.

Costs classified by PPS as buildings relate to leasehold improvements. These are depreciated over the term of the lease and there is no requirement for quinquennial revaluation in respect of these costs. Where the building has been vacated by PPS and is no longer in use, the residual valuation of fit out costs and furniture and fittings has been judged as nil and written off as an impairment cost.

1.2.2 Intangible Assets

Intangible assets comprise ongoing development and enhancement of our Case Management System and software licenses.

1.3 Depreciation

All assets are depreciated at rates calculated to write them down to their estimated residual value on a straight-line basis over their estimated useful lives.

Estimated useful lives, which are reviewed regularly, are set at:

Asset category	Useful Life
Buildings: Fit out Costs	Lease term
Plant and Machinery	10-15 years
Information Technology	5-6 years
Intangible Assets	1-5 years



Depreciation is calculated on the revalued amount of assets. Hence an element 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 results in a transfer from the Revaluation Reserve to the General Fund.

1.4 Income and Expenditure

The Statement of Comprehensive Net Expenditure is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or as programme follows the definition of administration costs set out in Consolidated Budget Guidance by HM Treasury.

Where output Value Added Tax (VAT) is charged or input VAT is recoverable, the revenue and expenditure amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of the non-current assets.

1.4.1 Financing and Operating Income

Financing

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

Operating Income

Operating income is income which relates directly to the operating activities of the Department. It principally comprises receipts from the ARIS, recovery of court costs and fees and charges to other departments and public bodies. It includes both income classified as Accruing Resources and income due to the Consolidated Fund, which in accordance with FReM, is treated as operating income.

1.5 Pension Costs

Past and present PPS employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the PCSPS (NI). Each of these defined benefit schemes are unfunded.

The Department accounts for pension and other post-retirement benefits in accordance with IAS 19 and 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 PCSPS and the PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and the PCSPS (NI).

In respect of defined contribution schemes, the PPS recognises the contributions payable for the year.

The PPS has a responsibility for the Broadly By-Analogy (BBA) pension schemes of public appointments in respect of some retired Directors and Deputy Directors. A BBA pension arrangement entitles the recipient to benefits similar to the classic schemes in both the PCSPS and PCSPS (NI). The PPS and members were obliged to make contributions in line with the PCSPS and the Department is responsible for paying accrued benefits. Provision has been made for the future costs of benefits under this scheme. The scheme is no longer available to new entrants.

PPS relies on the GAD and PCSPS (NI), in determining the pension cost, defined obligation of the pension scheme and related sensitivity analysis. A number of assumptions are used including the discount rate, salary growth, price inflation, the expected return on the schemes' investments and mortality rates.

Further details regarding the above schemes are contained in the Staff Report within the Accountability Report and in Notes 2, 3 and 12 of the Accounts.

Following the recommendations from the 2022-23 audit the accounting treatment of borrowing costs on pension liabilities was amended to reflect these costs as a finance expense through the Statement of Comprehensive Net Expenditure and as a finance expense under Programme Costs in Note 3.

1.6 Leases

In 2022-23 the Department adopted the new leasing standard, IFRS 16 for the first time, introducing a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases (apart from the exemptions listed below).

Scope and exclusions

At inception of a contract, the Department 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 Department assesses whether:

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

As adapted by the FReM, 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 Department 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.

1.6.1 Departmental Group as a lessee

Right of use assets

The Department recognises a right of use asset and lease liability at the commencement date. 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 cost measurement model in IFRS 16 is used as an appropriate proxy for current value in existing use or fair value for the majority of leases (consistent with the principles for subsequent measurement of property, plant and equipment) except for those which meet one of the following:

- a longer-term lease that has no provisions to update lease payments for market conditions or if there is a significant period of time between those updates; and
- the fair value or current value in existing use of the underlying asset is likely to fluctuate significantly due to changes in market prices.



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 Department 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:

- PES (2022) 08 confirmed that the HM Treasury incremental borrowing rate (a nominal rate) of 3.51% is to be applied for new leases commencing, or relevant lease modifications and/or re-measurements being re-measured in the 2023 calendar year.
- For the 2024 calendar year, PES (2023) 10 confirms the incremental borrowing rate as 4.72%. This will be relevant for newly commenced leases, relevant lease modifications and relevant lease re-measurement scenarios.

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 Department's estimates of the amount expected to be payable under a residual value guarantee, or if the Department changes its assessment of whether it will exercise a purchase, extension or termination option.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee;
- the exercise price under a purchase option that the Department is reasonably certain to exercise; and



- penalties for early termination of a lease unless the Department is reasonably certain not to terminate early. At the commencement of a lease the Department recognises a right of use asset and a lease liability.

1.6.2 Departmental Group as lessor

Where the Department 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.

1.7 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the Department 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.

1.8 Insurance

PPS in line with wider government policy does not insure but rather meets liabilities as they arise. Notional insurance premiums are not charged to the Statement of Comprehensive Net Expenditure. Instead, expenditure in connection with uninsured risks is charged as incurred.

1.9 Provisions

PPS provides for legal or constructive obligations which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk- adjusted cash flows are discounted using the rates issued by HM Treasury on PES (2023) 10 dated 04 December 2023.



1.9.1 Costs Awarded Against PPS

Costs are primarily awarded against PPS when a judicial review is taken on an aspect of a case and the decision finds against the previous practice of the PPS. The court may require the PPS to pay the costs of the appellant in these circumstances. Where cases are on-going at year end an estimate of potential costs awarded will be made.

1.9.2 Accounting for Counsel Fees

Independent counsel are engaged in the prosecution of cases and are paid under the Prosecution Fee Scheme ruling at the point of briefing. The scheme provides a formulaic approach to calculating fees taking into account a range of set cost factors including the number of defendants, type of counsel, volume of evidence, number of witnesses and length of trial. Payment is made at completion of a case on the basis of a detailed record of the work undertaken. Costs will be accrued where an accurate calculation can be made, e.g. on the basis of post year-end payments or the submission of agreed Fee Notes. For accrual purposes an estimation is made of the value of fees for work in progress on cases at year-end. For provision purposes an estimation is made of the value for work-in-progress for which payment will fall into future years.

The Counsel Fee provisions model calculates the year-end position of all cases recorded on the Case Management System which have not yet commenced by multiplying the average cost per counsel and work type by the number of estimated cases, times the proportion of counsel for Guilty Plea 1, Guilty Plea 2 and Trial Fee. There is always a degree of difficulty in calculating the year-end position as it is based upon historical costs applied to future cases where the complexities of the case are not known until it starts its journey through the court system.

1.10 Operating Segments

PPS financial management and reporting is conducted at departmental level hence there is no analysis by operating segment.

1.11 Risk Management

Financial risks include credit risk, liquidity risk and market risks (interest rate and currency).

1.11.1 Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial



loss for the other party by failing to discharge an obligation. The Department is exposed to credit risk in relation to the carrying amounts of the trade receivables carried in the Statement of Financial Position.

1.11.2 Liquidity risk

Liquidity risk is the risk that an entity will have difficulties in paying its financial liabilities. The Department's net revenue resource requirements are financed by resources voted annually by the NI Assembly, as is capital expenditure. The Department is therefore not exposed to significant liquidity risks.

1.11.3 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. All of the Department's financial assets and liabilities carry nil or fixed rates of interest. The Department is therefore not exposed to any interest rate risk.

1.11.4 Currency risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Department does not have the authority to manage currency risk through hedging.

1.12 Impending application of newly issued accounting standards not yet effective

Management has reviewed new accounting standards that have been issued but are not yet effective, nor adopted early for these accounts.

1.12.1 IFRS 17 Insurance Contracts

IFRS 17 (Insurance Contracts) will replace IFRS 4 (Insurance Contracts) and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted, and adapted for the public sector, with effect from 1 April 2025.

1.12.2 IFRS 18 (Presentation and Disclosure in Financial Statements)

IFRS 18 (Presentation and Disclosure in Financial Statements) was issued in April 2024, replacing IAS 1 (Presentation of Financial Statements), and is effective for accounting periods beginning on or after 1 January 2027. IFRS 18 will be implemented, as interpreted, and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.



1.13 Prior Period Supply Adjustment

In 2021-22, prior period errors were identified in relation to the Net Cash Requirement (NCR) and supply figures reported in past PPS financial statements.

With the re-establishment of the NI Executive on 30th January 2024 a NIAO report was presented to the Public Accounts Committee (PAC) in March 2024 asking for approval to regularise through a statement of excesses the misstated net cash requirement for the PPS. Whilst this has since been approved and is being processed through the Main Estimates Process this process remains ongoing and so we continue to show a £442k adjustment in the accounts for 2023-24.

1.14 Discount rate for special damages awards

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently -1.5% as set (with effect from 22 March 2022) by the Government Actuary under the Damages Act 1996 as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022. Under the 1996 Act as amended, the Government Actuary must begin a review of the discount rate on 1 July 2024 and conclude the review within 90 days. Any new discount rate arising from the review would not come into effect until during the 2024-25 financial year.

1.15 Prior period reclassifications and restatement

NI departments implemented the Review of Financial Process (RoFP) in 2022-23. The aim of RoFP is to align the boundaries of Budgets, Estimates and Accounts as far as it is practicable, including consolidation of NDPBs and other central government bodies in Estimates and Accounts. Costs associated with the provision of shared services, or services provided by one department or agency to another, are notionally charged. Under RoFP, this would result in a misalignment due to notional costs being recorded in Accounts and Estimates but not in Budgets. DoF has therefore issued guidance for departments and agencies to adapt the presentation of notional costs on the Statement of Comprehensive Net Expenditure. Notional costs are now be shown below 'Net expenditure for the year', followed by a new total of 'Net expenditure for the year including notionals'.



2. Other Administrative Expenditure

	Note	2023-24 £'000	2022-23 £'000
Staff costs*			
Wages and salaries		1,125	1,111
Social Security Costs		106	117
Other Pension Costs		304	322
		1,535	1,550
Goods and services			
Property running costs		12	28
Rates		44	39
Other expenditure		22	23
		78	90
Other Operating Expenses			
Hire of plant and machinery		-	-
Other operating leases		-	-
		-	-
Non-cash items			
Non-cash items		-	-
		-	-
Total		1,613	1,640

* Further analysis of staff costs is provided in the Staff Report on page 98.



3. Programme Expenditure

	Note	2023-24 £'000	2022-23 £'000
Staff Costs*			
Wages and Salaries		18,783	17,549
Social Security Costs		1,796	1,757
Other Pension Costs		4,972	4,883
		25,551	24,189
Goods and services			
Fees to independent counsel		6,288	6,449
Court related costs		1,105	662
Property running costs		1,296	1,332
Rates		584	529
IT and telephone, maintenance, and consumables		1,295	1,493
Postage, stationery, printing, and publications		513	463
Training and professional subscriptions		257	244
Other expenditure		670	593
		12,008	11,765
Other Operating Expenses			
Hire of plant and machinery		36	41
Other operating leases		-	-
		36	41
Non-cash items**			
Depreciation charges	5, 6	2,686	2,691
Net Impairment Charge		-	-
(Profit)/Loss on disposal of non-current assets		1	-
		2,687	2,691
Increase/(decrease) in provision	11	291	143
		291	143
Finance expense			
Interest payable and similar charges	7.4	168	66
Interest cost on BBA pension scheme liability**	12	114	55
		282	121
Total		40,855	38,950

* Further analysis of staff costs is provided in the Staff Report on page 98.

** The amended accounting treatment for Interest cost on BBA pension scheme liability has resulted in the figures being moved from Non-Cash Items to Finance Expense.



3a. Notional Charges

	2023-24 £'000	2022-23 £'000
DoF - NICSHR	452	430
DoF - Account NI	106	103
DoF - Welfare Support Services	16	16
Total Other Notional Costs	574	549
NIAO	69	57
Total Audit Notional Costs	69	57
Total Notional Costs	643	606

4. Income

Other operating income	2023-24 £'000	2022-23 £'000
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentivisation Scheme	264	154
Recovery of court costs	5	10
Fees and charges to other departments	26	23
Total programme income	295	187
Total Income	295	187

There was £NIL income arising from contracts with customers.



5. Property, Plant and Equipment

2023-24	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation B/F	22,443	108	49	22,600
Cost or valuation at 1 April 2023	22,443	108	49	22,600
Lease Reassessment / Modifications	332	-	-	332
Additions	75	-	14	89
Disposals	-	(1)	(33)	(34)
Reclassifications and transfers	(3)	3	-	-
Impairments	-	-	-	-
Indexation (Note a)	661	6	-	667
Revaluation (Note b)	-	-	-	-
At 31 March 2024	23,508	116	30	23,654
Depreciation at 1 April 2023	(11,963)	(24)	(35)	(12,022)
Charged in year	(2,267)	(17)	(12)	(2,296)
Disposals	-	1	34	35
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	(413)	(2)	-	(415)
Revaluation (Note b)	-	-	-	-
At 31 March 2024	(14,643)	(42)	(13)	(14,698)
Carrying amount at 31 March 2024	8,865	74	17	8,956
Carrying amount at 31 March 2023	10,480	84	14	10,578
Asset Financing:				
Owned	2,788	74	17	2,879
Finance Leased	6,077	-	-	6,077
Carrying amount at 31 March 2024	8,865	74	17	8,956

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2024.

Note b - Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.



2022-23	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation B/F	13,495	417	2,584	16,496
IFRS 16 Adjustment	7,871	-	-	7,871
Cost or valuation at 1 April 2022	21,366	417	2,584	24,367
Additions	68	17	-	85
Disposals	(624)	(403)	(2,542)	(3,569)
Reclassifications and transfers	(78)	72	6	-
Impairments	-	-	-	-
Indexation (Note a)	1,711	5	1	1,717
Revaluation (Note b)	-	-	-	-
At 31 March 2023	22,443	108	49	22,600
Depreciation at 1 April 2022	(9,608)	(366)	(2,364)	(12,338)
Charged in year	(2,081)	(44)	(136)	(2,261)
Disposals	624	403	2,469	3,496
Reclassifications and transfers	17	(15)	(2)	-
Impairments	-	-	-	-
Indexation (Note a)	(915)	(2)	(2)	(919)
Revaluation (Note b)	-	-	-	-
At 31 March 2023	(11,963)	(24)	(35)	(12,022)
Carrying amount at 31 March 2023	10,480	84	14	10,578
Carrying amount at 31 March 2022	3,887	51	220	4,158
Asset Financing:				
Owned	3,390	84	14	3,488
Finance Leased	7,090	-	-	7,090
Carrying amount at 31 March 2023	10,480	84	14	10,578

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2023.

Note b - Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.



6. Intangible Assets

2023-24	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2023	1,969	-	1,969
Additions	346	-	346
Disposals	(401)	-	(401)
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	92	-	92
Revaluation (Note b)	-	-	-
At 31 March 2024	2,006	-	2,006
Amortisation at 1 April 2023	(999)	-	(999)
Charged in year	(390)	-	(390)
Disposals	400	-	400
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	(49)	-	(49)
Revaluation (Note b)	-	-	-
At 31 March 2024	(1,038)	-	(1,038)
Carrying amount at 31 March 2024	968	-	968
Carrying amount at 31 March 2023	970	-	970
Asset Financing:			
Owned	968	-	968
Finance Leased	-	-	-
Carrying amount at 31 March 2024	968	-	968

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2024.

Note b - Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.



2022-23	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2022	3,619	234	3,853
Additions	329	-	329
Disposals	(2,205)	(234)	(2,439)
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	226	-	226
Revaluation (Note b)	-	-	-
At 31 March 2023	1,969	-	1,969
Amortisation at 1 April 2022	(2,666)	(224)	(2,890)
Charged in year	(420)	(10)	(430)
Disposals	2,205	234	2,439
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	(118)	-	(118)
Revaluation (Note b)	-	-	-
At 31 March 2023	(999)	-	(999)
Carrying amount at 31 March 2023	970	-	970
Carrying amount at 31 March 2022	953	10	963
Asset Financing:			
Owned	970	-	970
Finance Leased	-	-	-
Carrying amount at 31 March 2023	970	-	970

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2023.

Note b - Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.



7. Leases

IFRS 16 Leases replaces IAS 17 Leases and is implemented, as interpreted, and adapted for the public sector, with effect from 1 April 2022.

7.1 Quantitative disclosures around right-of-use assets

	Buildings £'000	Total £'000
Right-of-use-assets		
As at 1 April 2023	7,090	7,090
Additions	332	332
Indexation	171	171
Depreciation Expense	(1,516)	(1,516)
As at 31 March 2024	6,077	6,077

7.2 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

	Buildings £'000	Total £'000
Buildings:		
Not later than one year	1,496	1,496
Later than one year and not later than five years	4,262	4,262
Later than five years	-	-
Total	5,758	5,758
Less interest element	(297)	(297)
Present Value of obligations	5,461	5,461
Current portion	1,365	1,365
Non-current portion	4,096	4,096



7.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	Buildings £'000	Total £'000
Variable lease payments not included in lease liabilities	-	-
Sub-leasing income	-	-
Expense related to short-term leases	-	-
Expense related to low-value asset leases (excluding short-term leases)	-	-
Total	-	-

7.4 Quantitative disclosures around cash outflow for leases

	Buildings £'000	Total £'000
Capital Element of lease payment	1,328	1,328
Interest Element of lease payment	168	168
Total Cash Outflow for lease	1,496	1,496

8. Cash and Cash Equivalents

	2023-24 £'000	2022-23 £'000
Balance at 1 April	(139)	(162)
Net change in cash and cash equivalents balance	(355)	23
Balance at 31 March	(494)	(139)
The following balance at 31 March is held at:		
Commercial banks and cash in hand	(494)	(139)
Balance at 31 March	(494)	(139)



9. Trade Receivables, Financial and Other Assets

	2023-24 £'000	2022-23 £'000
Amounts falling due within one year:		
Trade receivables	4	4
Other receivables	376	421
Prepayments and accrued income	188	274
Amounts due from the Consolidated Fund in respect of Supply	494	139
Total	1,062	838
Amounts falling due after more than one year:		
Other receivables, prepayments, and accrued income	-	-
Total	1,062	838

10. Trade Payables, Financial and Other Liabilities

	2023-24 £'000	2022-23 £'000
Amounts falling due within one year:		
Trade payables	-	-
Other payables	16	248
Accruals and deferred income	4,486	3,281
Property, plant, and equipment accruals	133	153
Contingency Fund Payable: Supply due but not yet recognised	442*	442*
Leases	1,365	1,312
Total	6,442	5,436
Amounts falling due after more than one year:		
Leases	4,096	5,144
Total	10,538	10,580

*In prior periods errors were identified in relation to the calculation of the Net Cash Requirement reported in past PPS financial statements. As a result, an adjustment of £442,000 was required in the 2021-22 financial statements to correct the amount owing to the Consolidated Fund. This was made up of £397,000 relating to an error in calculating the excess vote in 2016-17 and an error of £45,000 in 2017-18. These amounts were regularised as part of the 2024-25 Main Estimates in June 2024 and will now be paid over to the Consolidated Fund.



11. Provisions for Liabilities and Charges

	2023-24 £'000 Counsel Fee	2023-24 £'000 Other	2023-24 £'000 Total	2022-23 £'000 Total
Balance at 1 April	1,501	145	1,646	1,502
Provided in year	1,108	240	1,348	342
Provisions not required written back	(73)	(40)	(113)	198
Provisions utilised in year	(944)	-	(944)	-
Balance at 31 March	1,592	345	1,937	1,646

11.1 Analysis of Expected Timing of Discounted Flows

	2023-24 £'000 Counsel Fee	2023-24 £'000 Other	2023-24 £'000 Total	2022-23 £'000 Total
Not later than one year	1,592	345	1,937	1,646
Later than one year and not later than five years	-	-	-	-
Later than five years	-	-	-	-
Balance at 31 March	1,592	345	1,937	1,646

Counsel Fee Provision

At the 31 March 2024 there was an element of work in progress that has been completed on prosecution cases by counsel but for which no fee request will have been submitted. An estimation has been made on the basis of the number of indictable cases that have had counsel work completed (but have not been accrued or paid) and the stage of progress of the case as at 31 March 2024.

The total carrying amount at year end of counsel fees was an accrual £1,117k and a provision £1,592k (2022-23: counsel fee accrual £1,310k and provision £1,501k).

Other Provisions

Legal Claims

This represents public liability, employer liability, contract and compensation claims as advised by the business areas within the Department.



Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by the Department and relate to accidents or injury caused due to faults in the fabric of a departmental building and other damages including fair employment and industrial tribunal cases. Contract claims are associated with claims made by contractors for unforeseen delays in the completion of projects or cost over-runs, which are outside of their control. The provisions details are based on evaluations made by qualified professional and technical personnel employed by the PPS.

This provision is for costs awarded against the PPS primarily in respect of a number of proceedings in the Court of Appeal. Due to uncertainty regarding both timing and the amount of the liability, a provision has been made.

Holiday Pay

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. However, the PSNI appealed the CoA judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2023-24 Holiday Pay provision has been estimated by HR and covers the period from November 1998 to 31 March 2020. There are still some significant elements of uncertainty around this estimate for a number of reasons:

- Outstanding legal advice now required following the Supreme Court judgment;
- Lack of accessible data for years previous to 2011; and
- Ongoing negotiations with Trade Union and their legal representatives.

12. Pension Liabilities

	2023-24 £'000	2022-23 £'000
Balance at 1 April	2,850	3,617
Pension payments in year	(202)	(183)
Actuarial loss / (gain)	(63)	(639)
Interest cost on pension scheme liability	114	55
Balance at 31 March	2,699	2,850



Pension Provision

The PPS has responsibility for the Broadly By-Analogy (BBA) pension scheme of public appointments in respect of three retired Directors and Deputy Directors of The Public Prosecution or their dependents. The scheme is no longer available to new entrants hence there is no in-year or future contributions.

The BBA pension arrangement falls under rules which are broadly by-analogy consistent with the Principal Civil Service Pension Scheme (PCSPS) and is a collection of three separate defined benefit one-person schemes. All benefits accrued up to 31 March 2024 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department (GAD) in March 2024 and amounted to £2.699m at 31 March 2024 (2022-23: £2.850m). Liabilities are valued on an actuarial basis using the Projected Unit Method.

The actuary has calculated the disclosures at the balance sheet date in respect of the inflation-linked pension payments that are expected to be made over the lifetimes of the scheme members and their partners. The BBA pension provision is unfunded, with benefits for service provided being paid as they fall due and guaranteed by the Department. There is no fund therefore there is a net liability.

Maturity Profile

	2023-24 £'000	2022-23 £'000
Payments due within one year	205	195
Payments due after one year	2,494	2,655
Total present value of scheme liabilities at 31 March	2,699	2,850

Present Value of Scheme Liabilities

	2023-24 £'000	2022-23 £'000
Liability in respect of active members		
Current scheme members	2,699	2,850
Total present value of scheme liabilities at 31 March	2,699	2,850



Analysis of Movement in Scheme Liability

	2023-24 £'000	2022-23 £'000
Scheme liability at 1 April	2,850	3,617
Movement in the year:		
Interest cost	114	55
Actuarial (gain)/loss	(63)	(639)
Benefits paid	(202)	(183)
Scheme liability at 31 March	2,699	2,850

Expense to be recognised in the Statement of Comprehensive Net Expenditure

	2023-24 £'000	2022-23 £'000
Interest cost	114	55
Total expense/(income)	114	55

Actuarial (gain)/loss to be recognised in the Statement of Changes in Taxpayers' Equity

	2023-24 £'000	2022-23 £'000
Experience (gain)/loss arising on the scheme liabilities	149	365
Changes in assumptions underlying the present value of the scheme liabilities	(212)	(1,004)
Total actuarial (gain)/loss	(63)	(639)

History of Experience (gains)/losses

Experience (gain)/loss arising on the scheme liabilities:	2023-24	2022-23	2021-22	2020-21	2019-20
Amount (£'000)	149	365	68	(26)	(9)
Percentage of scheme liabilities at the end of year	5.52%	12.81%	1.88%	(0.73%)	(0.26%)



Assumptions – life expectancy at retirement

	2023-24 £'000	2022-23 £'000
Current scheme members		
Female scheme members currently aged 60	28.20	28.10
Female scheme members currently aged 65	23.30	23.20
Male scheme members currently aged 60	26.70	26.60
Male scheme members currently aged 65	21.90	21.80

Sensitivity Analysis

The sensitivity analysis of the main actuarial assumptions indicates the following:

- Increasing the discount rate by 0.5% would result in a corresponding decrease in liabilities of approximately £109,000 or 4%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £104,000 or 4%; and
- Increasing assumed life expectancies in retirement by around 1 year would result in a corresponding increase of approximately £86,000 or 3%.

The opposite changes in assumptions to those set out above would produce approximately equal and opposite changes in the liability. Similarly, doubling the changes in the assumptions would produce approximately double the changes in the liability.

The sensitivities show the change in each assumption in isolation. In practice such assumptions rarely change in isolation and given the interdependencies between the assumptions, the impacts may offset to some extent.

Assumptions

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2023) 10, dated 4 December 2023, and remain unchanged for these disclosures. The PES assumptions reflect market conditions at the previous 30 November and are typically not amended for any changes between November and the accounting date.



COVID 19 Implications

Covid-19 and climate change are areas where there remains significant uncertainty, which could affect both future economic and demographic experience. In line with previous years, the assumptions used in the preparation of the 2023-24 pensions disclosures allow for the current impacts of Covid-19 and climate change to the extent that they are reflected in the market data used to set or derive assumptions.

The current population mortality projections make a short-term allowance for the impact of the Covid-19 pandemic. When deriving the ONS 2020-based mortality improvement projections, a panel of mortality experts gave their views on the impact of Covid-19 pandemic on mortality rates in the short term. Based on this, short term adjustments were made to the 2019 to 2024 period to allow for estimated deaths in 2021 and an averaging of the experts' views on estimated improvements by age group over this period. The result is that the projected mortality rates for 2022 are broadly in line with those assumed for 2019 and, after 2022, improvements will be in line with those projected assuming Covid-19 had not occurred. Long term rates of future mortality improvement are not projected to change as a result of Covid-19. A death rate from Covid-19 in excess of that already allowed for in the mortality assumptions would emerge as an experience gain in future accounting periods. GAD expect that the long-term impact of the Covid-19 pandemic on life expectancy will continue to evolve as experience and evidence emerges into the future.

13. Contingent Liabilities

A contingent liability is recognised in relation to an ongoing personnel case which the Department is defending. As the outcome will be confirmed by uncertain future events, i.e. court cases, that are not wholly within the control of the Department and the outflow of economic resources is remote then it has been disclosed in the accounts as a contingent liability and not as a provision.

Public Sector Pensions - Injury to Feelings Claims

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



14. Related party transactions

The PPS has had a number of material transactions with other government departments and other central government bodies. Most of these transactions have been with the DoF.

During the year no Board Member, Key Manager or other party has undertaken any material transactions with PPS.

15. Events after the Reporting Date

There are no events after the reporting date that require disclosure.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 07 October 2024.



Glossary

AD	Assistant Director
AGNI	Attorney General for Northern Ireland
ALB	Arm's Length Body
AME	Annually Managed Expenditure
AO	Accounting Officer
ARC	Audit and Risk Committee
ARIS	Asset Recovery Incentivisation Scheme
BBA	Broadly By Analogy Pension Scheme
BCP	Business Continuity Plan
BCS	Business Consultancy Services
CAP	Climate Action Plan
CARE	Career Average Revalued Earnings
CETV	Cash Equivalent Transfer Value
CJB	Criminal Justice Board
CJINI	Criminal Justice Inspection Northern Ireland
CJPDG	Criminal Justice Programme Delivery Group
CJSNI	Criminal Justice System Northern Ireland
CPI	Consumer Price Index
CSP	Civil Service Pensions
DEL	Departmental Expenditure Limit
DIRs	Decision Information Requests
DoF	Department of Finance
DoJ	Department of Justice
DPO	Data Protection Officer
DPP	Director of Public Prosecutions (for Northern Ireland)
ECNI	Equality Commission for NIEU European Union
EDRMS	Electronic Document Records Management System
FReM	Government Financial Reporting Manual
FTE	Full Time Equivalent
GAD	Government Actuary's Department
GDPR	General Data Protection Regulation



HCA	Higher Court Advocate
HCDG	Hate Crime Delivery Group
HIA	Head of Internal Audit
HIU	Historical Investigation Unit
IAC	Independent Assessor of Complaints
IAS	International Accounting Standard
ICO	Information Commissioner's Office
ICP	Indictable Cases Process
ICT	Information and Communications Technology
iIP	Investors In People
IFRS	International Financial Reporting Standard
NEBM	Non-Executive Board Member
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
NICSHR	HR NICS Human Resources
NICTS	Northern Ireland Courts and Tribunals Service
NIPS	Northern Ireland Prison Service
NISRA	Northern Ireland Statistics and Research Agency
OCTF	Organised Crime Task Force
PAM	Performance and Accountability Meeting
PBNI	Probation Board for Northern Ireland
PCSPS	Principal Civil Service Pension Scheme
PDC	Performance and Delivery Committee
PIU	Policy and Information Unit
PfG	Programme for Government
PND	Penalty Notices for Disorder
PP	Public Prosecutor
PPP	Principal Public Prosecutor
PPS	Public Prosecution Service
PQC	Policy and Quality Committee
PRC	People and Resources Committee
PSNI	Police Service of Northern Ireland
RI	Registered Intermediaries
RMT	Resource Management Team



SAD	Senior Assistant Director
SCS	Senior Civil Service
SCU	Serious Crime Unit
SIB	Strategic Improvement Board
SIIP	Service Improvement and Innovation Programme
SIRO	Senior Information Responsible Officer
SMG	Senior Management Group
SOAS	Statement of Outturn against Assembly Supply
SOLAs	Sexual Offences Legal Advisors
SIT	Strategic Improvement Team
SPP	Senior Public Prosecutor
VWGS	Victim and Witness Steering Group
VSNI	Victim Support NI
VWCU	Victim and Witness Care Unit
YJA	Youth Justice Agency



Report of the Comptroller and Auditor General to the Northern Ireland Assembly

Background

1. The Public Prosecution Service (PPS) is the principal prosecuting authority in Northern Ireland, with responsibility for taking decisions as to prosecution in all cases investigated by the police. It is a non-ministerial department and so produces annual resource accounts.

Purpose of the Report

2. I am required to examine, certify and report upon these accounts as prepared by PPS under the Government Resources and Accounts Act (Northern Ireland) 2001. This report explains the background to my qualifications on the PPS Account for the year ended 31 March 2024.
3. I have qualified my opinion this year on the financial statements of the PPS as a result of limitations on the scope of my work due to insufficient evidence available to support the assumptions, and judgements used, in the determination of £1.12 million of counsel fee accruals and £1.59 million of counsel fee provisions as at 31 March 2024.

Limitation in scope arising from insufficient evidence to support the estimate of counsel fee accruals and provisions

4. Independent counsel are engaged throughout the year by PPS in the prosecution of cases. Payment is made to counsel at the completion of a case on the basis of a detailed record of the work undertaken. Note 10 in the accounts shows an overall accruals and deferred income amount of £4.49 million which includes an accrual of £1.12 million for estimated counsel fee work in progress on cases at year end. Note 11 shows a provision for counsel fees of £1.59 million based on an estimate of work in progress on current cases for which payment will fall into future years.



5. Last year, I had concerns over the calculation of the hourly rate element of the accrual and provision and an adjustment was made to the draft 2022-23 accounts to facilitate certification. In response to these concerns and our associated audit recommendation, this year PPS developed a complex counsel fee accruals and provisions model which they considered would help them better refine both estimates going forward. This model used a suite of assumptions all of which derive from the experience of senior PPS staff. PPS told me that it was their clear view that this new model was their best attempt at reflecting the underlying activity at year-end and splitting counsel fee liabilities between accruals and provisions.
6. However, there was no documentary evidence which could be made available to my staff to support the assumptions within the model. Therefore, the model could not be adequately tested and despite working with PPS to resolve the issue, it became clear that assurance could not be obtained over the accuracy of the split of the overall counsel fee liability between accruals and provisions.
7. I have subsequently concluded that I do not have sufficient audit assurance over the accuracy and valuation of the overall counsel fee accrual (£1.12 million) and counsel fee provision (£1.59 million) that is currently recorded in the 2023-24 financial statements.

Limitation of scope on regularity opinion because of the potential impact of Counsel fee accruals/provisions on Assembly supply figures

8. The split of accruals and provisions is particularly important because of differences in the way movements in the figures are accounted for between one year and the next. Government rules require movements in accruals to be accounted for as Departmental Expenditure Limit (DEL) expenditure, while movements in provisions are accounted for within Annually Managed Expenditure (AME). If the figures are incorrect then this could lead to an excess vote as the control totals for resource DEL and resource AME are now voted amounts under the new Supply Estimates in Northern Ireland Guidance that was published in conjunction with the Review of Financial Process. In this case I have concluded that there is no testing I can carry out to allow me to know what adjustment might be necessary in relation to the split between counsel fee accruals and provisions. I therefore also qualified my regularity opinion because of the possibility that any significant adjustment could lead to an excess vote on the DEL and AME control totals, which are set out in PPS's Statement of Outturn against Assembly Supply.



Conclusions

9. I recognise the time and effort that PPS have dedicated to the development of its new counsel fee accruals and provisions model in 2023-24 and welcome their attempts to bring further clarity to this area.
10. PPS however now needs to consider how it can provide evidence to support the split of counsel fee accruals and provisions. If this is not possible then this qualification may reoccur in future years.

A handwritten signature in black ink that reads "Dorinnia Carville".

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

07 October 2024



Public Prosecution Service

Independent
Fair
Effective

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