



**Public
Prosecution
Service**

Independent
Fair
Effective

ANNUAL REPORT & ACCOUNTS

2022-23

HC 1905



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Prosecution
Service**

Independent
Fair
Effective

ANNUAL REPORT & ACCOUNTS 2022-23

Public Prosecution Service for Northern Ireland

Annual Report and Accounts 2022-23

For the period 1 April 2022 to 31 March 2023

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
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Annual Report presented to Parliament pursuant to
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Resource Accounts presented to Parliament by Command of
His Majesty.

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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 for 2022-23.

The past year has been one of great change and optimism for the PPS as we have moved from the uncertainty of life during the pandemic to a much more stable, post-pandemic footing.

We have been working to reduce the backlog of cases created by the pandemic and we are collaborating with our partners to ensure the delivery of a criminal justice system that is more efficient and modern than it was before the pandemic.



Once again, the PPS has been at the centre of justice delivery in these changing times, and I would like to thank our staff across the Service for the resilience and dedication they have shown in delivering an effective prosecution service on behalf of the people of Northern Ireland. Without their commitment and professionalism, we would not have been able to meet the challenges we have faced in the past year – or look forward to the achievements of the future.

You will read below about some of the essential work we have carried out to improve our service, including improving the experience of victims and witnesses in the criminal justice system. This includes the development of a new Domestic Violence and Abuse policy, to guide prosecutors in dealing with this increasingly prevalent and distressing criminal behaviour, which will be published later this year. We have also rolled out a service-wide training programme on domestic violence and abuse following the introduction of new legislation in 2022.

We have also updated our Code for Prosecutors and have continued to build relationships with victim and witness representative groups through our Stakeholder Engagement Forum.



This year also we joined the rest of the Northern Ireland Civil Service in introducing a hybrid working policy. This allows our staff to balance attending different workspaces with the need for the right environment for collaboration, while improving the wellbeing of our hard-working staff. To ensure we continue to deliver as we move to hybrid working, our digital investment remains high. This includes both internal and cross-criminal justice system solutions, including further work to share evidence digitally with police, the courts and the defence.

However, despite these developments and the continued commitment and professionalism of our staff, the growing complexity of our casework has led to considerable increases in our workload and the pressure on our staff. This is exacerbated by an uncertain funding position, and the lack of a functioning Executive remains a significant challenge and our reliance on in year funding prevents effective long-term planning. It has been increasingly difficult to manage the requirements of justice initiatives without a vehicle for permanent sustainable recruitment which in year funding does not support and prevents the PPS from delivering the prosecution service victims require and deserve. I look forward to leading the service as it continues to take forward steps towards digitization and transforming the justice system to ensure it remains fit for purpose.

Stephen Herron

Director of Public Prosecutions for Northern Ireland



Foreword by the Attorney General for Northern Ireland

As Attorney General for Northern Ireland, I am the chief legal adviser to the Northern Ireland Executive and departments on the law of Northern Ireland so far as it relates to matters devolved to the Northern Ireland Assembly.

On reading the PPS's Annual Report for 2022 – 2023, I continue to be encouraged by the energy and agility shown by the PPS in its continued drive to deliver an effective public prosecution service. While the return to business post-pandemic has tested people and processes, it has also clearly been a catalyst for fresh thinking and transformation, especially in the digital sphere.



I am also heartened by the development of the PPS's new Domestic Violence and Abuse Policy. This will guide prosecutors engaged in this sensitive and important work. This has been an important year for the PPS in embracing the changes in the law made by the Domestic Abuse and Civil Proceedings Act (NI) 2021 and the Protection from Stalking Act (NI) 2022. That the tackling of domestic abuse and stalking has been a major focus of PPS activity during 2022-23 demonstrates the PPS's commitment to effective implementation of new legislation passed by the Assembly.

I was consulted this year about alterations to the Code for Prosecutors. The Code, required by the Justice (NI) Act 2002, is central to high quality decision making. It is essential to continually keep the Code under review. I very much welcome the sampling of decisions for compliance with the Code and the other quality assurance procedures in place and referred to in the report. All of this work assists in building public confidence in the independence, fairness and effectiveness of our prosecution service.

I am conscious of the tireless efforts of PPS staff amid much change and uncertainty in recent times and I wish to record my own thanks for your resilience and service.

Each of the welcome advances reflected in this report have been achieved with the dedication and collaboration of people and stakeholders throughout the criminal justice community. It is important to recognise the PPS's prevailing ethos of continuous improvement against a backdrop of ever more scarce public resources – being asked to do more with less is testing and requires the most innovative thinking and vigour.

I commend the PPS for its work within this reporting year. Much remains to be done and I will continue to take a keen interest as the PPS continues its endeavours to maintain the delivery of an exemplary prosecution service for Northern Ireland.



Dame Brenda King
Attorney General for Northern Ireland



Foreword by Advocate General for Northern Ireland

I was honoured to be appointed Advocate General for Northern Ireland last year, acting as the chief legal adviser to the UK Government on the law of Northern Ireland. In June, I had the privilege of visiting Belfast to be called to the Bar of Northern Ireland and to engage with legal professionals who make a great contribution to the effective running of the justice system.

Reading this report, I am impressed by the strong commitment of the PPS and its staff to the criminal justice system and achieving justice for the victims of crime. I was particularly pleased to read of the progress being continually made against the Service's strategic priorities, following a difficult few years characterised by the pandemic.

Tackling the backlog of cases in the criminal courts remains a key challenge. I am glad to hear of the continuing hard work being put in to address this and that outstanding case numbers in the Crown Court continue to fall from their peak.

The PPS' focus on tackling domestic abuse and stalking is strong, following passage of the Domestic Abuse and Civil Proceedings Act and the Protection from Stalking Act. I am optimistic that through this legislation and the PPS' new policies in this area, combined with training, this focus can result in positive outcomes in reducing the incidence of these types of behaviour.

I am also glad to see progress is continuing on implementing Sir John Gillen's recommendations concerning serious sexual offences. This is an important area where the confidence of victims is essential, so that this work should have a clear positive impact.





I look forward to the continued close cooperation between my Office and the Director of Public Prosecutions and the Attorney General for Northern Ireland over the coming year.

Victoria Prentis

The Rt Hon Victoria Prentis KC MP
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 sufficient 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.

The primary role of the PPS is to reach decisions to prosecute or not to prosecute. 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

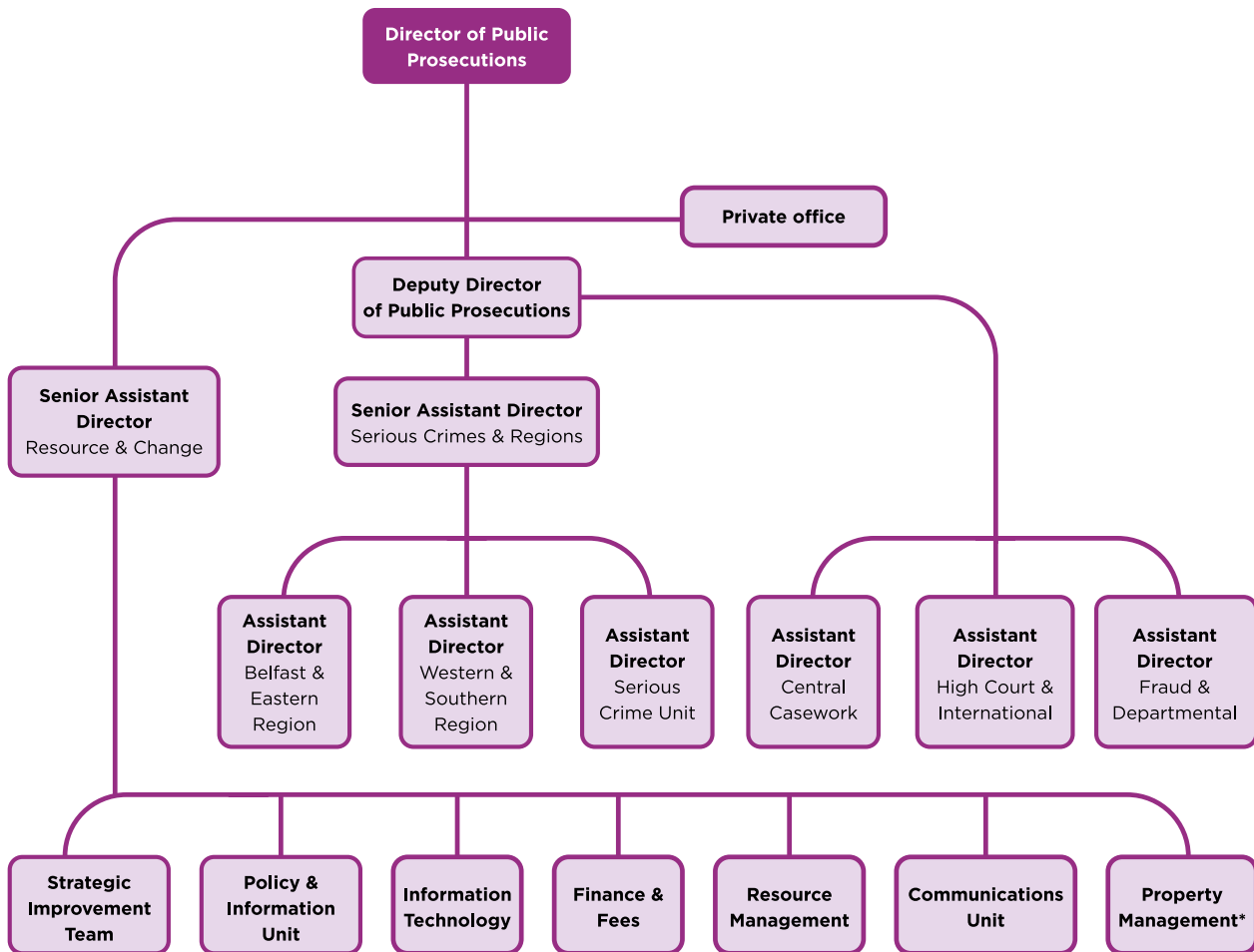
The PPS is a regionally based organisation. There are two regions, Belfast and Eastern Region and Western and Southern Region, each of which is headed by an Assistant Director (AD). The AD is responsible for working with the courts, police and other stakeholders to provide a high-quality prosecution 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 (set out below) is overseen by the Senior Assistant Director (Serious Crime and Regions).

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

- The Serious Crime Unit (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, 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, 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, Fraud and Departmental, and High Court and International 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, Finance, Communications, Resource Management, Business Assurance, Information and Communications Technology (ICT) and Strategic Improvement Team (SIT), 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, relevant European Union (EU) Directives and Conventions and relevant case law.

Prosecutors will also have regard to any legal guidance provided by the Director and the Attorney General Northern Ireland, 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 Criminal Justice Improvement Group (CJIG). The PPS is represented on the CJIG 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 2022 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 Framework for the PPS aligns to the HM Government's Orange Book Guidance. Further details of the risks managed by PPS during 2022-23 can be found on pages 38 to 40 of the Performance Analysis Report.

Programme for Government (PfG)

The Executive aimed to bring 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's 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 19 to 40. 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

44,687

CASES RECEIVED IN 2022-23

▲ INCREASE OF 11.3% FROM 2021-22



4,978

FILES RECEIVED IN
'CASE WEIGHT' CATEGORIES 1-4

▲ INCREASE OF 9.3% FROM 2021-22



39,709

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

▲ INCREASE OF 11.5% IN FILES



4.9%

INCREASE IN RECORDED
CRIME FROM PSNI▼ IN THE 12 MONTHS TO
31 MARCH 2023

RECORDED CRIME **INCREASED BY 4.9% IN THE 12 MONTHS TO 31 MARCH 2023**. THIS IS NOT REFLECTED IN PPS CASE RECEIPTS BECAUSE OF THE POSSIBLE TIME LAG BETWEEN INITIAL REPORTING OF A CRIME TO POLICE AND FILE SUBMISSION TO PPS. IT IS POSSIBLE THAT CASE VOLUMES WILL BE HIGHER OVER THE YEAR AHEAD.



123

CASES BRIEFED TO
HCAS IN 2022-23

SENIOR COUNSEL WAS BRIEFED

▼ 7.89% OF CROWN COURT CASES



49,367

PROSECUTION DECISIONS
ISSUED BY THE SERVICE
DURING 2022-23INCLUDED
1,599 DECISIONS
FOR PROSECUTION
ON INDICTMENTINCLUDED
28,594 DECISIONS FOR
SUMMARY PROSECUTIONDECREASE
OF 20.3%FROM 2012-13 TO 2022-23 IN THE
VOLUMES OF DECISIONS ISSUED

▼ FROM 61,955 TO 49,367

67% WERE ISSUED WITH
A DECISION FOR PROSECUTION
OR FOR DIVERSION FROM
THE COURTS

30,352

DEFENDANTS WERE DEALT WITH
IN THE MAGISTRATES COURT

▲ INCREASE OF 5.6% IN 2022-23

1,759
DEFENDANTSWERE DEALT WITH IN
THE CROWN COURT
IN 2022-23

▲ INCREASE OF 9.4%



78.8%

CONVICTION RATE IN
THE MAGISTRATES COURT
DURING 2022-23

▼ FROM 79.9% IN 2021-22



86.6%

CONVICTION RATE IN
THE CROWN COURT
DURING 2022-23

▼ FROM 87.7% IN 2021-22



STRATEGIC
PRIORITY

2

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



58 complaints

RECEIVED BY THE PPS IN 2022-23

▼ SLIGHT INCREASE ON 2021-22



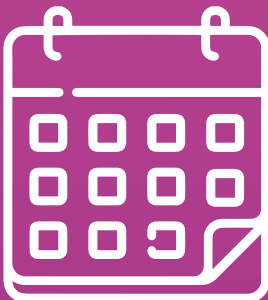
7 OF THESE
COMPLAINTS WERE
FULLY UPHELD AND
14 UPHELD IN PART.



100%

OF COMPLAINTS TO PPS WERE ACKNOWLEDGED

within 5 days



**Complaints completed
in 30 days was
below target at 72%**



63 FOI requests

WERE DEALT WITH UNDER THE
FREEDOM OF INFORMATION ACT



84%

WERE DEALT WITH WITHIN
20 DAYS

STRATEGIC
PRIORITY

3

MEETING THE NEEDS OF VICTIMS AND WITNESSES



267

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

16

REQUESTS RESULTED
IN THE ORIGINAL
DECISION BEING CHANGED

90.5%

OF FILE RECEIPT
NOTIFICATIONS
ISSUED WITHIN 7 DAYS

▲ ABOVE 90% TARGET



97.0%

OF DECISION
NOTIFICATIONS
ISSUED WITHIN 7 DAYS

▲ ABOVE 90% TARGET



95.0%

OF NOTIFICATIONS OF
THE ARRAIGNMENT DATE
ISSUED WITHIN 7 DAYS

▲ ABOVE 80% TARGET



£130k

TOTAL PPS
WITNESS EXPENSES

DECREASE FROM 2021-22 WHERE EXPENSES WERE £158K



STRATEGIC
PRIORITY

4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY
IMPROVING THE WAY WE WORK



98.14%

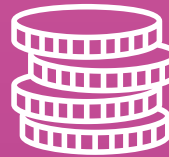
OF PURCHASE ORDERS
COMPLIANT WITH
PROCUREMENT GUIDANCE



97.5%

OF INVOICES PAID
WITHIN 10
WORKING DAYS

£41.248m



TOTAL
BUDGET
FOR 2022-23

£40.403m



NET RESOURCE
OUTTURN
FOR 2022-23



3 of the 10 TARGETS WERE ACHIEVED IN
TIMELINESS OF DECISIONS

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



16

CONFISCATION ORDERS
WERE GRANTED BY THE
COURTS DURING 2022-23



£1.48M

TOTAL VALUE
OF CONFISCATION
ORDERS

▲ A TOTAL OF 8 ORDERS WERE GRANTED DURING 2021-22, WITH A VALUE OF £433K

STRATEGIC
PRIORITY

5

SUPPORTING AND EMPOWERING OUR PEOPLE



**EMPLOYEE
ENGAGEMENT**
NICS STAFF
ATTITUDE SURVEY



SUBSTANTIVE FTE AS
AT 31 MARCH 2023

✓ 441 PERMANENT STAFF

✓ 86 TEMPORARY STAFF, 5 SECONDEES



18

NEW RECRUITS

INCLUDING RETENTION OF 1 AGENCY
STAFF IN PERMANENT POSTS



6

INTERNAL
PROMOTIONS



10

STAFF PROMOTED TO
OTHER DEPARTMENTS



189

TRAINING DAYS
DELIVERED TO PPS STAFF



48

TRAINING
EVENTS HELD



SILVER ACCREDITATION
EARNED FOR
INVESTORS IN PEOPLE



Performance Analysis

Performance against Strategic Priorities and Key Delivery Targets

The Business Plan for 2022-23 set out how the PPS's 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.

Details of the Service's performance and caseload 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 been a major focus of quality assurance activity during 2022-23. A number of exercises undertaken by the Policy and Information Unit (PIU) have looked at the application of the provisions set out in the Domestic Abuse and Civil Proceedings Act and the Protection from Stalking Act, introduced in February / April 2022 respectively. Reviews have examined the use of the new offences covered by the legislation, as well as compliance with agreed PPS procedures. This has been complemented by quality assurance activity undertaken in conjunction with the PSNI, as part of an overarching programme to monitor the effectiveness of the PSNI / PPS service level agreement on domestic abuse cases.



A number of quality assurance reviews were undertaken by the PIU and SIT during the year, including:

- Use of decision information requests (DIRs), including requests in cases involving forensic evidence;
- Compliance with phases 1 and 2 of the Digital Evidence Project;
- Review of summary sexual offences;
- File quality in Working Together cases, including 'GAP' (Guilty-Anticipated Plea) and streamline files where the anticipated decision is no prosecution;
- Police use of Property Evidence Logs; and
- Youth Offending case studies.

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 a Service Level Agreement.

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 2022-23, as follows:

- An updated policy for prosecuting cases of modern slavery and human trafficking was published in May 2022;
- A new policy for prosecuting cases of domestic abuse was published for consultation in November 2022.

Stakeholder responses to the new policy for the prosecution of sexual offences, which was published for consultation in February 2022, are under consideration. The final policy will be published in Autumn 2023.

The Service has progressed a new policy for cases involving stalking behaviour. It is anticipated that the document will be published for consultation in the first half of 2023/24.



The PPS and Service Prosecuting Authority (SPA) have also conducted a public consultation on a proposed PPS-SPA Protocol regarding the exercise of criminal jurisdiction in Northern Ireland. The purpose of the consultation, launched in February 2023, was to provide interested persons with an opportunity to provide comments and to ensure the final version of the Protocol is informed by as wide a range of views as possible.

A large number of internal guidance documents have also been published, covering issues such as domestic abuse, stalking, human trafficking, use of remote evidence, the abolition of oral evidence at committal, the referral of unduly lenient sentences and various new offences / legislative requirements.

Protection from Stalking Act

The Protection from Stalking Act 2022 came into effect on 27 April 2022, it creates a specific offence of Stalking and a further offence of Threatening and Abusive Behaviour.

The PPS has engaged with the DoJ and partner agencies in the implementation of the Act, and a comprehensive training and awareness programme was developed for prosecutors and other members of staff, ahead of implementation.

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. Fourteen Strategic Priority Areas are identified within the Implementation Plan. Work progressed during 2022-23 includes:

- A draft paper in relation to a Barnahus, or Child-House model, for Northern Ireland is currently with senior management in the DoJ for review. The Department of Health (DOH) is completing a parallel scoping study into the health aspects required to provide the multi- agency response necessary to provide a full service to child victims in an accessible, trauma informed manner. When both studies complete a joint review will inform the model adopted 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. An additional live link facility is due to be added to the Craigavon REC in autumn 2023. Phase 2 of the pilot will extend the facility to all special measures witnesses who are more likely to give their best quality evidence from a REC and will be fully operational by autumn 2023.
- A pilot of Separate Legal Advice for victims pre-trial commenced on 1st April 2021, it has now been extended until 31st March 2024. 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 will be collated and analysed to monitor any emerging trends and/or resource implications from a PPS perspective. A DoJ led Monitoring and Evaluation Group has now been established whose membership includes, PPS, PSNI, VSNI and DoJ. Scoping work to inform extending the service to child victims has completed and will be taken forward in the next financial year if funding is secured. Plans to extend SOLA representation pre-trial to allow effective representation at court are also under consideration.
- 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.

The DoJ reports that 102 recommendations (40% of the total) are fully completed, that 58 (23%) are partially completed with a pilot or temporary provision in place but that further work is required to establish mainstream services.

Domestic Violence Training

PPS have partnered with Women's Aid Federation Northern Ireland (WAFNI) to develop a series of training modules for staff designed to ensure understanding of key issues concerning domestic abuse, including coercive and controlling behaviour.



The second tranche of training was delivered in February / March 2023 and focused on the use of risk assessments and the importance of trauma-informed practice.

Hate Crime

Official Statistics

In September 2022, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime during 2021-22. 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 to develop corporate approaches. The DPO reports regularly to the Audit and Risk 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 has been in the process of implementing a new records management system and this will continue into the new financial year.

Business Resilience

A minor review of the Business Continuity Plan was carried out during the year. A more comprehensive review is due 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 Assistant Directors 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, 344 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 94.8% of decisions assessed as being in accordance with the Code for Prosecutors (2021-22, 97.7%).

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 2022-23, a total of 5 No Bills (all charges) were granted and there were 39 Acquittals by Direction. This is an increase on 2021-22 (4 and zero respectively) albeit on the basis of an increased Crown Court caseload.

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's 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 2022-23 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 multi-agency events and working groups;
- contact with elected representatives, including MPs and MLAs;
- participation in public events and Business in the Community initiatives; and
- meetings of the Stakeholder Engagement Forum.

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 2022 survey was conducted between September 2022 and November 2022. Results from the four questions asked in the 2022 survey were as follows:

- Of the respondents that were surveyed, 88.8% had heard of the PPS (2021: 87.2%).
- Just over half (52.4%) of all respondents were either very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime (2021: 52.5%).
- Around three fifths (60.6%) of all respondents were either very or fairly confident that the PPS provides a fair and impartial prosecution service (2021: 60.7%).
- Around three fifths (60.1%) of all respondents were either very or fairly confident that the PPS takes its prosecution decisions independently (2021: 58.7%).

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.

Equality Scheme

The Service published a detailed Equality Action Plan for 2022-23. Key objectives achieved during the year included the publication of statistical bulletins on the prosecution of sexual offences and hate crime. As with 2021-22, in-person awareness training and seminars were largely paused as a result of remote working patterns.

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 2022.



Disability Action Plan

The Service's Disability Action Plan covered a one-year period to 31 March 2023. 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 quarterly 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 2022-23 in relation to an updated policy for prosecuting cases of modern slavery and human trafficking, a new policy for prosecuting cases of domestic abuse, a proposed new policy for the prosecution of cases involving stalking and a joint PPS-Service Prosecution Authority Protocol regarding the exercise of criminal jurisdiction in Northern Ireland.

**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 Care Unit

During 2022- 23 VWCU continued to deliver a normal service post-pandemic in line with wider criminal justice recovery. Any services, which had to be temporarily paused in 2020-21, are now fully reinstated. This has been facilitated by the recovery funding which was used to secure additional staff for operational delivery.



The VWCU's management continue to work with their delivery partner, PSNI, to ensure the Unit is resourced effectively and to secure resources when required.

Registered Intermediaries (RI) Scheme

The PPS has continued to support the RI Scheme and representatives from the PPS attend the RI Users Group.

Victim and Witness Steering Group

The Senior Assistant Director (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 Criminal Justice Board.

The meetings of the VWSG during 2022-23 afforded CJSNI partners an opportunity to provide leadership on the ongoing delivery of the Victim and Witness Strategy 2021-24 and its supporting Delivery Plan and Forward Work Plan.

CJINI's Inspection Report and recommendations on the Care and Treatment of Victims and Witnesses by the CJSNI and how compliance with the entitlements and standards of service outlined in the Victim Charter and Witness Charter are being monitored. The SAD has been active in promoting these entitlements; at a major conference, at PPS's Stakeholder Engagement Forum and in operational practice.

Witness Expenses

Where prosecution witnesses attend court in proceedings to which they have been summoned, PPS is responsible for meeting their expenses. Each witness is allocated a Case Officer who will assist with queries, help determine entitlement to payments and make travel arrangements on their behalf. The rates of witness expenses payable are equivalent to those paid by the Crown Prosecution Service in England and Wales. Total PPS witness expenses for 2022-23 was £130k, compared with £158k in 2021-22.

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 2022-23 were as follows:



- 90.5% of file receipt notifications issued within 7 days (target 90%);
- 97.0% of decision notifications issued within 7 days (target 90%); and
- 95.0% of notifications of the arraignment date issued within 7 days (target 80%).

The performance of the Unit has recovered strongly during 2022-23, with all three targets being met. This comes after a period when the operation of the Unit had been severely affected by the pandemic, for example due to the enforced social distancing measures in place within the VWCU offices (Belfast and Foyle Chambers).

Requests for Review

During 2022-23, 267 requests for review of a prosecution decision were made by victims of crime, 16 of which resulted in the original decision being changed. This compared with 197 reviews in the previous year, 10 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 PPS representation, to provide oversight for the overall Programme.

Work continued on a number of different strands during 2022-23, including the committal reform initiative. This originates from the 2015 Act and sets out significant changes to the committal arrangements in Northern Ireland.



The initiative took a major step forward during the year with the abolition of oral evidence at the committal stage. This was provided for by sections 1 and 2 of the Criminal Justice (Committal Reform) Act 2002. This means that for a suspect where their proceedings are instituted post the commencement date of 17 October 2022, cases can no longer be listed for either Preliminary Investigation (PI) or Mixed Committal in the Magistrates' Court – thus removing their right to require victims or witnesses to give their evidence orally in committal proceedings.

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. The final target date for direct committal implementation is yet to be finalised and PPS continues to engage with partners on the delivery of the initiative.

Implementation of the Working Together Programme Board

In November 2022, the senior management team together with senior police commenced a review of the mutual strategic and operational priorities of both organisations. A Working Together Programme (WTP) is to be established as a joint undertaking by the leadership teams of the PSNI and the PPS. The programme is intended to provide a framework for the delivery of joint PSNI / PPS projects and service improvement initiatives.

The role of the Working Together Programme Board (WTPB), which replaces the Working Together Board, will be to provide oversight of the projects and initiatives being taken forward under the WTP umbrella.

The development of effective joint working arrangements between the PSNI and PPS is considered to be crucial to the improvement of overall performance across the two organisations, including the reduction of avoidable delay, within the wider criminal justice system. This need has been underlined in a number of recent reports by Criminal Justice Inspection Northern Ireland.

The focus will be on a number of delivery groups which will include Disclosure Improvement, File Quality and Timeliness, Reducing Demand, Operational Effectiveness and Modernisation and Transformation.



The programme Board will ensure that:

- joint initiatives and projects are being delivered effectively, in line with service level agreements;
- joint projects and initiatives are co-ordinated and (where necessary) prioritised;
- there is strategic focus on the management of joint initiatives, ensuring that they are taken forward within a sound project management environment;
- when, there are interdependencies across projects that a common strategy and approach is implemented so that effective end to end processes can be designed and implemented where necessary by delivery groups;
- there is effective engagement takes place with other delivery partners, so that proposed arrangements are disseminated clearly, both in respect of new proposals and existing initiatives; and
- both organisations promote a stronger culture of innovation, empowerment and continuous improvement, ensuring that all reasonable measures to improve efficiency and effectiveness are explored.

The Programme Board will provide a strategic lead in respect of joint service delivery / justice reform initiatives and related innovation projects and ensure effective coordination with key partners. The introduction of the Board will also provide a senior forum for the discussion of new service delivery initiatives and the assessment of emerging proposals and will consider recommendations from delivery groups on the potential options and means of delivery of any initiatives.

Indictable Cases Process

The Indictable Cases Process (ICP) rollout commenced in May 2017. The aims of the initiative were:

- to reduce avoidable delay for certain offences prosecuted in the Crown Court;
- to streamline the investigation and prosecution processes by applying agreed evidential standards;
- to embed the use of proportionate evidence; and
- to support judicial case management and effective sentencing arrangements.

Responsibility for the initiative on the PPS side lies with SIT who had input into an interim DoJ evaluation report.



DoJ shared a draft Interim Evaluation Report with key stakeholders in January 2020. The full evaluation report is still awaited. Fresh Start Funding ceased on 31 March 2021 for ICP and no new funding streams have been identified to date.

Work has been ongoing to monitor and reinforce operational compliance with the ICP initiative.

This work includes:

- Identifying and driving cases under this initiative in order to deliver improved timeliness;
- PSNI and PPS continue to raise awareness and to highlight the benefits of the process operationally;
- Joint quality assurance work in relation to Domestic Violence/ICP cases;
- Quarterly ICP champions meetings;
- Compilation of monthly performance reports and validation of same;
- Monthly monitoring to look at issues such as:
 - (a) correct flagging of ICP files;
 - (b) how cases were actually dealt with/prosecuted;
 - (c) quality of files, and
 - (d) to provide a mechanism to capture any ICP files that are missed.
- Scoping the potential expansion of ICP offences in line with the Gillen report;
- Scoping the alignment of ICP with Committal Reform;
- Joint quality assurance on 28-day indictable charge sheets to include a review of the SOC/PIF in indictable cases; and
- Quality assurance work on indictable reported cases to identify and raise issues with delay.

Working Arrangements with Partner Agencies

Participation in CJSNI Working Groups

PPS is involved in a wide range of inter-agency working groups, all designed to improve the efficiency and effectiveness of the CJSNI, and to ensure that all key interests are represented and considered during policy development and implementation.



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 has also contributed to planning for the implementation of the Criminal Finances Act in NI and contributed to the NI response to the Law Commission Consultation paper on proposed changes to the Proceeds of Crime Act.

During 2022-23 a total of 16 confiscation orders were granted by the courts, with a value of £1,484K. This compared with the total of 8 orders granted during 2021-22, with a value of £433K.

Information and Communications Technology (ICT)

During 2022-23 the PPS has continued to build on new technologies introduced as a result of the pandemic and has worked to adapt and enhance our digital provision ensuring the organisation has the tools to work in a flexible way, from many locations and with the most up to date information available.

We have completed a complex migration of all our ICT infrastructure to IT Assist, the Northern Ireland Civil Service (NICS) IT infrastructure shared service provision. This has provided every user with a laptop or tablet and with secure remote access to all PPS systems. We have provided all users with access to Microsoft Teams for collaborative working and video conferencing thus enhancing our communication channels. Our digital services now reside on a state of the art, stable, secure and expandable platform that is aligned with the wider strategic direction of the NICS. Continued provision of technology to support virtual attendance at court along with developments to support Remote Evidence Centres will ensure those who need to attend court can do so in the way that best suits their needs.

The volume of multimedia evidence in criminal cases continues to increase mainly due to the implementation of body worn video cameras by PSNI. The PPS have worked with PSNI, NICTS and defence to design a digital evidence sharing solution to remove the need to produce, move and store physical DVDs and photo albums. The first phase went live in June 2020 and involves the share between PSNI and PPS to enable a prosecutorial decision to be taken.



The second phase, focusing on digital presentation at court, went live in September 2021. The third phase which will enable sharing with defence solicitors, defence and prosecuting counsel, expert witnesses and judges will go live in September 2023. Along with other justice partners the PPS continues to explore ways in which enhanced digital transformation can improve the efficiency and effectiveness of its services.

During the year we have released changes to support the abolition of oral evidence in some crown court cases as part of the implementation of committal reform changes flowing from the Criminal Justice (Committal Reform) Act (Northern Ireland) 2022. These changes will reduce the impact of giving oral evidence on victims and witnesses. It will also remove some avoidable delay in the current system.

Sustainable Development

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.

In June 2022 Northern Ireland obtained its first climate legislation with the introduction of the Climate Change Act (Northern Ireland) 2022. This sets a clear statutory target of net zero emissions by 2050 and places a statutory duty on all Government departments to exercise their functions in a manner that is consistent with achieving that target as far as possible. The requirements contained within the Climate Change Act are underpinned by a number of additional key strategic drivers which require actions that contribute to achieving Net Zero, a clean environment rich in biodiversity and promoting a sustainable economy.

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

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.

**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 2023, was 417 permanent staff, 80 temporary staff and 5 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 18 new substantive staff were recruited and 6 were promoted internally within PPS including 1 agency worker retained as substantive staff. A further 10 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 189 line of business training days and 48 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 12-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 what remedial actions were required, to allocate work to the appropriate strand leads to assist with the implementation of the People Plan.

PPS People Plan

Whilst there is a People Strategy for the Northern Ireland Civil Service, 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 PPS staff and reflect 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 by the various committees.

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.

The Covid-19 pandemic had a serious impact on the well-being and safety of all PPS staff. Comprehensive risk assessments were carried out in all PPS Properties in conjunction with Trade Union representatives. A large range of mitigating measures were implemented to reduce/prevent the spread of Covid-19 and requisite adjustments were made in response to changing events and circumstances.

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. The subject of staff well-being is a priority and extensive resources have been made available to staff to increase awareness and ensure help is available when needed and generally support their well-being.

Risks Managed by PPS During 2022-23

The Corporate Risk Register is aligned with the five strategic priorities of the PPS. During 2022-23 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	Risk Area
Supporting a safer community by providing an effective and high quality prosecution service	The high level of operational caseloads and the competing demands on PPS resources, puts at risk the delivery of agreed CJSNI initiatives and anticipated reductions in avoidable delay.
	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.
Building confidence in the independence, fairness and effectiveness of the Service	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 ineffective, 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.
Meeting the needs of victims and witnesses	Unavoidable funding pressures during 2022/23 have a significant negative impact on the operational capacity of the Service to address current caseloads and our ability to deliver against agreed Covid recovery targets.
	Funding pressures anticipated for 2023/24 will have a significant negative impact on the operational capacity of the Service to address current caseloads and our ability to deliver against agreed Covid recovery targets.
	The service is unable to recruit and fully train new staff and retain experienced staff which undermines our ability to deliver our services.
Strengthening our capability by continuously improving the way we work	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.
Supporting and empowering our people	Failure to meet PPS People Plan objectives has a significant impact on levels of staff engagement and service delivery.
	Any widespread resurgence of Covid and associated illness among staff presents a risk to business continuity, staff wellbeing, organisational performance and service delivery, and has the potential to increase funding and financial pressure.



Significant Risks Impacting on PPS Performance During 2022-23

The most significant risks relating to the Department's business in 2022-23 are detailed below.

Funding pressures

The risk of unavoidable funding pressures has had the potential for negative impact on levels and standards of service and the delivery of strategic objectives. This has been mitigated by performance monitoring against budgetary position, identifying pressures and easements where appropriate, regular liaison with Department of Finance Supply Team and participation in monitoring rounds. Additional performance improvement and efficiency savings measures have been pursued where possible, including ICT initiatives to address inefficiencies in managing courts.

Serious and high-profile cases

It is acknowledged that ineffective management of serious and / or high-profile casework has the potential to damage public and stakeholder confidence. Close control of such cases is crucial, and is supported by quarterly assurance reporting, close scrutiny of performance by Senior Management and a Case Management Policy which includes the maintenance of individual case strategies if required.

Case management procedures are routinely quality assured. Casework Risk Registers are also maintained, with particular scrutiny of older cases. Media engagement is coordinated through PPS Communications Unit as appropriate. Managing disclosure of case and evidential material is vital to the effective progression of casework. A PPS Disclosure Practice Group has been implemented, there has been ongoing review of disclosure matters in serious sexual offence cases, third party disclosure guidance has been updated and the Northern Ireland disclosure Improvement Plan is being taken forward.



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

	2022-23 £'000	2021-22 £'000
Net Resource Outturn (Estimates)	40,403	38,955
Adjustments:		
Non-Voted Income in the resource account	-	-
Net Operating Costs (Accounts)	40,403	38,955
Adjustments:		
Voted Expenditure outside budget*	-	(605)
Resource Budget Outturn (Budget)	40,403	38,350
Of which:		
Departmental Expenditure Limits (DEL)	40,204	38,360
Annually Managed Expenditure (AME)	199	(10)

*In 2022-23 notional costs were removed from the Estimates

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 £41,248k for 2022-23 (2021-22: £40,438k). Details of the PPS Estimates are available from the [DoF website](#).

The PPS Resource outturn for 2022-23 was £40,403k (2021-22: £38,955k) as shown in the Statement of Assembly Supply which is £845k lower than the net resource limit. The Resource DEL easement of £70k (0.17% underspend) was a result of reduced court related expenditure and the Annually Managed Expenditure (AME) easement of £775k was in respect of potential budget cover for provisions not subsequently required.



The net cash requirement of the Department, at £39,402k was £1,193k 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, provisions and the impact of IFRS 16.

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 2022-23 were £41,009k (2021-22: £38,955k) and included income of £187k (2021-22: £259k) 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 £2,829k as at 31 March 2023 (£3,488k as at 31 March 2022). Total assets comprised property, plant and equipment, intangibles and trade receivables of £12,386k (£6,019k, 31 March 2022). The Department had liabilities and provisions of £15,215k (£9,507k, 31 March 2022).

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 2022-23.

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 understood and 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' for loans given or shares purchased and 'general capital' for spending on all other assets or investments.

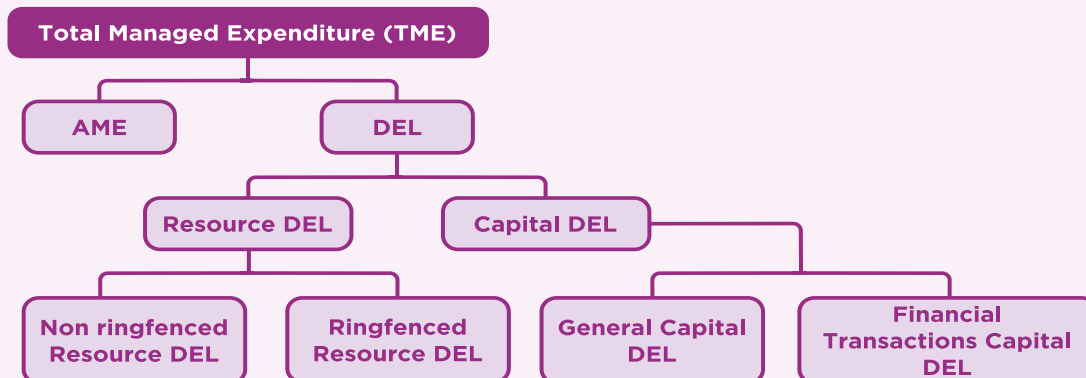
The information contained within budgetary controls does not currently read directly to financial information presented in Financial Statements due to a number of misalignments. It is intended that the Executive's Review of Financial Process will help address these differences and improve transparency.

Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by Treasury - www.gov.uk/government/publications/consolidated-budgeting-guidance-2021-to-2022.

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](https://www.nia.gov.uk).



Budget Structure



Budgetary Performance

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

	Final Plan 2022-23 £000	Provisional Outturn 2022-23 £000	Underspend / (Overspend) £000
Resource DEL	40,274	40,204	70
Including			
Non-ringfenced	37,614	37,513	101
Ringfenced D/I	2,660	2,691	(31)
Capital DEL	435	357	78
Including			
General Capital	435	357	78
FTC	-	-	-
Total DEL	40,709	40,561	148
AME	974	199	775
Including			
AME Resource	974	199	775
AME Capital	-	-	-
Total Managed Expenditure	41,683	40,760	923

* In 2022-23 notional costs were removed from the Estimates.



Explanation of Variances

Detailed explanations of the main variances are given below:

DEL

Income

Decrease in Asset Recovery Incentivisation Scheme (ARIS) receipts of £94k to £154k (2021-22: £248k), offset by an increase in recovery of court costs of £2k to £10k (2021-22: £8k) and in the fees charged to other government departments of £20k to £23k (2021-22: £3k). As court activity increases following lockdown then the associated level of income has started to increase, although the reduction in ARIS receipts was unexpected.

Staff costs

Increase in expenditure of £664k to £25,739k (2021-22: £25,075k) is mainly due to NICS pay awards and additional agency staff in respect of Covid recovery.

Fees to Independent Counsel

Increase in expenditure of £477k to £6,449k (2021-22: £5,972k) is due to increased court activity following lockdown and the clearance of backlogged cases.

AME

Provisions

Decrease is mainly due to a reduction in the provision for counsel fees.

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 £154k in 2022-23 (2021-22: £248k). The funding received during 2022-23 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.

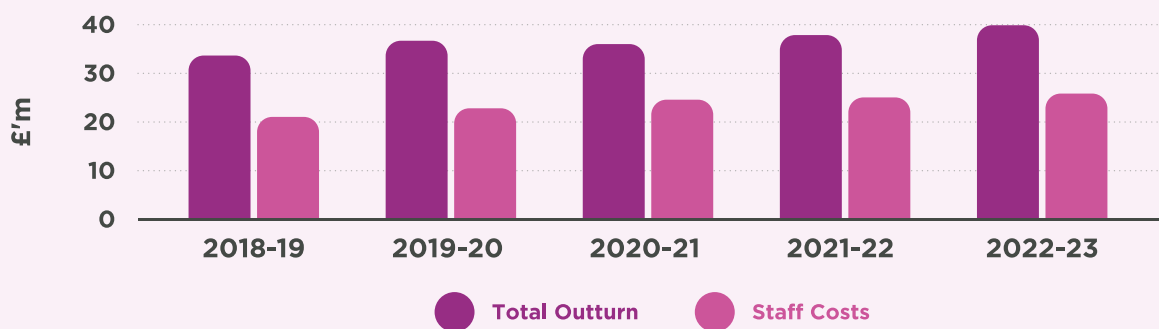


Long-Term Expenditure Trends

An analysis of departmental expenditure for 2022-23 and 4 prior years is shown on page 48. 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.

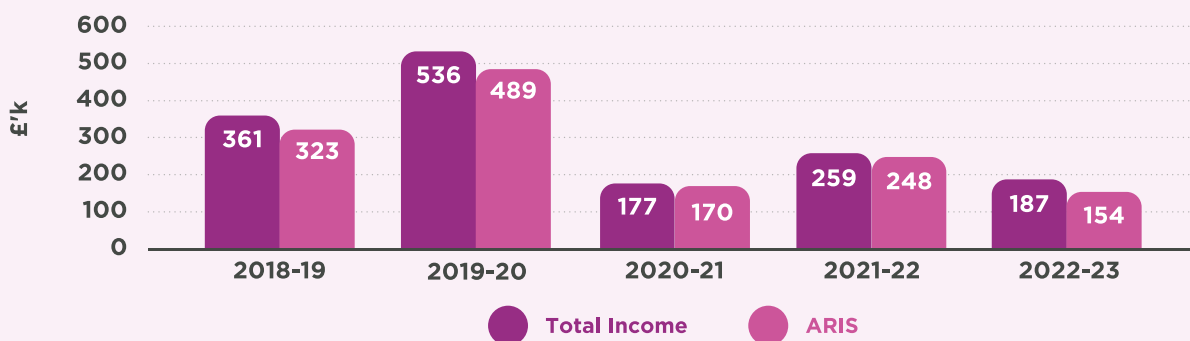
Whilst the timescales for clearing backlogs generated through the Covid-19 pandemic is not known with any certainty it is reasonable to assume that the increased spending caused by this will be for the medium term only and that levels of expenditure will return to pre-covid levels at some point in the future.

PPS Cost Profile



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

Income Profile





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 receipts basis, so is difficult to forecast and increasingly difficult to realise. ARIS receipts decreased by £94k in 2022-23 to £154k (2021-22: £248k).

Total Departmental Spending

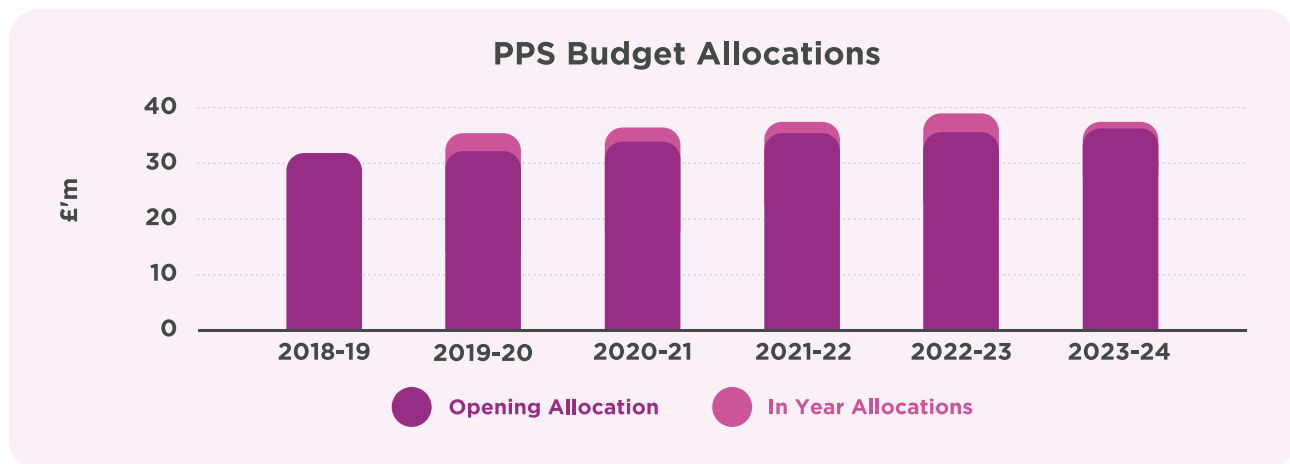
	2018-19 Outturn £'000	2019-20 Outturn £'000	2020-21 Outturn £'000	2021-22 Outturn £'000	2022-23 Outturn £'000
Resource DEL					
A-1: Public Prosecution & Legal Services	33,809	36,745	36,045	38,360	40,204
Total Resource DEL	33,809	36,745	36,045	38,360	40,204
Of Which:					
Income	(361)	(536)	(177)	(259)	(187)
Staff Costs	20,713	22,982	24,512	25,075	25,739
Purchase of Goods and Services	6,084	6,820	4,098	6,607	7,111
Which includes Counsel Fees of -	5,195	6,149	3,659	5,972	6,449
Rentals	1,703	1,664	1,834	1,521	41
Other Expenditure	3,817	3,822	3,613	3,737	4,744
Resource AME					
A-2: Public Prosecution & Legal Services	(394)	10	5	(10)	199
Total Resource AME	(394)	10	5	(10)	199
Of which the changes were:					
Borrowing Costs (unwinding the discount)	88	97	62	43	55
Provision for Counsel Fees	(25)*	(7)	347	458	144
Provision for Other	(55)*	461	(105)	(322)	-
Provision for Onerous Lease	(402)	(541)	(299)	(189)	-
Total Resource Budget	33,415	36,755	36,050	38,350	40,403
Of Which:					
Depreciation	1,853	1,993	2,165	1,677	2,691
Loss on Disposal	(5)	-	-	2	-
Capital DEL					
Acquisition of Property, Plant and Equipment	811	527	648	349	357
Which includes costs for the enhancing of Belfast Chambers of -	154	50	89	38	34
Total Capital DEL	811	527	648	349	357
Total Capital AME	-	-	-	-	-
Total Capital Budget	811	527	648	349	357
Total Departmental Spending	34,226	37,281	36,698	38,699	40,760
Of Which:					
Total DEL	34,620**	37,271	36,693	38,709	40,561
Total AME	(394)	10	5	(10)	199
Total Administration Budget	1,848	1,566	1,658	1,738	1,640
Of Which:					
Staff Costs	1,691	1,411	1,495	1,569	1,550
Rentals	94	95	95	95	-
Other Administration Costs	63	60	68	74	90

* Value restated to reflect in-year movement of AME

** Value restated to include capital figure of £811k



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.



2022-23 Financial Year

In the absence of an Executive the Northern Ireland Office agreed the individual departmental allocations and an overall Budget for 2022-23. The Secretary of State announced the NI Budget in a Written Ministerial Statement on 24th November 2022 providing the Department with a budget of £35.2m with agreed additional funding in respect of a number of Justice Initiatives coming to the Department from the wider Justice network via the Department of Justice.

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.

Looking ahead – budgets beyond 2023-24

Recognising the increasing pressures facing PPS and the reducing budget position available to the Northern Ireland Block, work will be taken forward in the coming months to outline the requirements for the Department for 2024-25 and beyond. The PPS is a demand led service and the expenditure trends in recent years would suggest that the increasing demands on the service in terms of complexity and volume of cases coming to PPS will require more funding than is currently available.



Alongside the work on required budgets PPS are embarking on a modernisation programme that will consider the range of work carried out by the PPS and identify areas where the PPS can provide the most significant value added. This work will allow PPS to devise a programme of delivery that focuses our limited resources where they are most beneficial.

Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2023.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
11 October 2023



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 Attorney General for Northern Ireland (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. Victoria Prentis KC MP

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 of which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland. The Advocate General for Northern Ireland pursuant to section 42(6) of the Justice (Northern



Ireland) Act 2002 must lay before each House of Parliament a copy of the Annual Report and Accounts.

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. This operating framework was last reviewed in April 2022. During 2022-23, the Management Board met on 9 occasions.

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

Attendance at Management Board Meetings during 2022-23

Board member	Number of Meetings Attended ¹
Stephen Herron DPP (Chair of Management Board)	8
Michael Agnew Deputy Director	9
Marianne O'Kane SAD Serious Crime and Regions	9
Peter Luney Acting SAD Resource and Change	9
JoAnne Quinn Acting Finance Director	8
Glenn Houston Independent Board Member	9
David Best Independent Board Member	8

1. Excludes an additional planning event held on 16 and 17 January 2023.



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 63 to 72, 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 2022-23

Date	Glenn Houston (Chair)	David Best	Majella Meegan
29 June 2022	✓	✓	✓
29 September 2022	✓	✓	✓
8 December 2022	✓	✓	✓
21 March 2023	✓	✓	✓

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 Acting 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 2022-23 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 has 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 policies as required, and
- Reported cases and suspected cases of fraud, of which there were none during 2022-23

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

- Operation of a new electronic data and records management system, and updated retention and disposal schedules;
- Review of business assurance mapping;
- Review of the PPS Business Continuity Plan and disaster recovery arrangements under hybrid working;
- Maintenance of cyber-security controls;
- Case loads and related resourcing issue; and



- Funding issues and implications for business.

Board Committees

During 2022-23, in addition to the ARC, the Board was supported by six 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;
- Strategic Improvement Board; and
- Gold Command.

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 ten occasions during 2022-23.

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 nine occasions during 2022-23 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 ongoing impact of the Covid-19 pandemic upon the health and wellbeing of staff, the anticipated impact of the NICS New Ways of working initiative and work by the organisation to achieve 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 2022-23. Key discussion points included the analysis of monthly and quarterly performance statistics against standards and targets, consistency of decision making, innovation opportunities, capacity and resource issues, and development of stronger performance management structures under the PPS People Plan.

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 2022-23. 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 2022-23.



Gold Command

During 2020, PPS established Gold Command, a strategic committee focused on steering the organisation through the immediate response to the pandemic, the longer-term management of the response and its impact on the work of PPS. This strategic committee was chaired by the Director and includes the relevant senior managers across PPS. The role of Gold Command was to support the Board in addressing the challenges of the pandemic, with regular reporting throughout, allowing the Board to remain focused on the wider strategic priorities. Gold Command was stood down in September 2022.

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 58 data incidents were reported to the DPO. Of these, 5 involved a loss of data from outside secure government premises, 17 involved a loss of data from within secure government premises (primarily DVDs), 35 involved unauthorised disclosure (primarily as a result of the incorrect address being provided by the police), and 1 case involved lost equipment (a mobile phone). In three incidents (all relating to unauthorised disclosure), the investigation revealed that no loss had in fact occurred. Two incidents were reported to the Information Commissioner's Office (ICO) (both relating to unauthorised disclosure due to incorrect addresses). Of these, one incident required no further action. The other remains with the ICO.

Information Assurance is a standing item on the agenda of the ARC, with escalation to the Management Board where necessary.



Non-Executive Board Members' Report

The role of the Non-Executive Board Member (NEBM) is to provide effective independent challenge, whilst supporting the Director and the Senior Management Team in discharging their responsibilities for the strategic oversight of the organisation. NEBMs do this through participation in meetings of 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 provide NEBMs with an opportunity to raise issues impacting on performance and delivery and to bring constructive challenge to bear in respect of matters of critical importance to the organisation's reputation.

In 2022/23 the gap between the opening financial allocation and the projected cost of running the service presented a significant challenge. Management Board supported the Director in raising this matter appropriately with Office of the Lord Chief Justice, the Attorney General and with senior officials in the Department of Finance. In the absence of a sitting Executive the challenge was more acute. A plan was prepared to bring expenditure into line with budget. It outlined the likely impact for the criminal justice system, including the consequential delay in progressing cases through the courts.

In 2022/23 the PPS continued its Covid recovery journey, focusing on reducing backlogs and implementing New Ways of Working. The volume of referrals from the PSNI remained constant throughout the year, as has the number of Court listings, making it necessary for PPS to keep pace with the high demand. At the end of Q1 the overall work queue had increased by 1,251, up 4% against the baseline measure, and 3,558 case files were allocated an increase of 49% on the baseline. A noticeable increase in the number of domestic violence cases was a particular challenge which the service has sought to address without adversely impacting other types of cases.

Funding secured by the recovery project enabled the recruitment of additional temporary staff, facilitating the flow of work through case preparation and ultimately to district and Crown Courts. However, additional court sittings have resulted in increased demand in case preparation.



The resulting impact on waiting lists has been evident across all sections, but particularly in the Serious Crimes Unit (SCU). The Management Board noted the challenge of maintaining pace across the centre and in the regions and recognises the need for additional recurring funding across the workforce as a whole.

PPS moved to implement New Ways of Working (NWW) as part of the wider civil service approach to hybrid working arrangements. The organisation adopted a robust project management approach, making sure that the necessary building blocks were in place to facilitate a seamless transition. During the first year of the Covid restrictions staff worked from home on a regular basis, without compromise to productivity or data security. The NWW trial period provided an opportunity to road test the new arrangements and to identify and remove obstacles to a successful implementation. Board members were kept apprised of progress, in particular as the roll out progressed across the various teams and locations.

The Management Board maintained effective oversight of workforce issues via reporting from the PRC and through scrutiny of data received from NICSHR. The high reliance on agency staff is a feature of the workforce and Management Board considered how this might be reduced going forward. There have been difficulties with staff recruitment and retention, with particular challenges with recruiting and retaining at skilled prosecutor and senior prosecutor grades. NEBMs focused attention on the Management Board on high rates of sickness absence, receiving the necessary assurances that appropriate arrangements were in place to monitor attendance in accordance with the relevant policy and procedures. NEBMs also noted the measures taken to support staff who were dealing with significant pressure in the workplace, including dealing with graphic images as evidence in the case preparation process.

Throughout the year the service focused efforts into a number of important improvement projects, including the implementation of Content Manager and IT Assist. Management Board received regular reports on progress across each of the top five initiatives, noting when they were on track, or were falling behind schedule. In some cases the causes of delay were beyond the immediate control of PPS, particularly where successful implementation was partly reliant on the actions of third parties, including the Courts Service and / or the PSNI.



The Corporate Risk Register is reviewed and if necessary revised at each meeting of the Management Board and is also considered by ARC. NEBMs provide an independent overview of the management of risk by making sure the risk register is comprehensive and a true reflection of the most critical issues impacting on performance and delivery. As the impact of the global pandemic has abated the risk register has been revised to reflect the current situation. Not surprisingly two of the most prominent risks for PPS are securing sufficient finance to deliver against increasing demand and the challenge of retaining a skilled and experienced workforce.

NEBMs participate in the Audit and Risk Committee (ARC) and one of the NEBMs Chairs the meetings. ARC relies significantly on the contributions from both Internal Audit and the NIAO to discharge its responsibilities effectively. Throughout the year the ARC received reports from Internal Audit in areas including Management of Complaints, Engagement of External Counsel, Financial Management and Cyber Security. The findings and recommendations are described elsewhere in this report. 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 have been subject to appropriate scrutiny.

In 2021/22 the Comptroller and Auditor General issued an unqualified opinion as to the true and fair component but applied a technical regularity qualification to the annual accounts. This came about as a consequence of a failure to reconcile important supply rule calculations in the 2021/22 financial statement figures. These calculations related to transactions with the NI Consolidated Fund, in particular an inability to provide assurance over the amounts owing to the fund and, consequently, the inability to evidence outturn against voted controls totals in the Statement of Assembly Supply. The Audit and Risk Committee asked the Director to take specific steps to address this anomaly. An extraordinary meeting of NEBMs with the Director, Senior Assistant Director, Resources and Change and with the Finance Director afforded the matter specific and detailed consideration. Consequently an independent expert was engaged to review the approach taken by PPSNI to address this anomaly and as a consequence the matter has been rectified to the satisfaction of the Board and the Director.



The Management Board receives regular reports on performance setting out a detailed suite of indicators of demand and productivity. These 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 and to take remedial action. The Board is able to identify the number of new referrals by category, the time they have remained in the system, i.e. for over 180 or 365 days. Action has been taken to reduce backlogs and the impact of these initiatives are reported to the Management Board also. It is notable that when attention is brought to bear on a particular bottle neck and additional capacity is created, even on a temporary basis, it can have a significant impact on reducing aged cases.

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 2022-23, are also highlighted within the Directors' Report.

Board Performance and Effectiveness

Minutes of Board meetings are available at [Management Board Minutes 2022-23 | Public Prosecution Service Northern Ireland \(ppsni.gov.uk.\)](https://www.ppsni.gov.uk/management-board-minutes-2022-23)

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. Annual reviews consider the Operating Framework, the effectiveness of the Board's oversight of the important issues facing the Department and the quality of information available to the Board. Oversight of performance and risk and consideration of Board culture are key, together with the opportunity for Board member self-assessment. The annual review for 2022-23 remains on-going. This review is an externally facilitated review and is expected to be completed in early Autumn. Any recommendations stemming from the external review of the Board and its supporting committees will be implemented as soon as practicable during the remainder of 2023-24.



ARC Review of Effectiveness

The ARC undertakes an annual review of effectiveness in line with recommended best practice. The 2022-23 review was undertaken using the NAO Audit and Risk Assurance Committee Effectiveness Checklist. The Committee met on 8 December 2022 to consider the Checklist, the impact and effectiveness of the Committee and compliance with good practice. The effectiveness discussion was facilitated by PPS PIU in order to strengthen the level of self-assessment and scrutiny with agreed actions identified to re-emphasise the importance of ARC member's skills and information requirements.

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.

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 2022-23 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 2022-23, with feedback provided to the Management Board as necessary.

During 2022-23, 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;
- 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 2022-23 (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 2022-23 has been received by PPS and outlines the audits carried out during 2022-23. Internal Audit carried out audits during the year on AccountNI, HR Connect, Digital Shared Services, Strategic Policy and Reform, and Construction and Procurement Delivery. There were 13 audits in total with a combination of risk based, follow up and Management Letter audit. All 13 received a satisfactory rating.

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 2021-22, published in March 2023 Ms Havlin assessed that the Public Prosecution Service complaint system has consistently performed to a very high standard and is a model of best practice in both complaint management and as a tool of continuous improvement.



She also commended the Director and all his staff 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 recovers from challenges arising from the Covid-19 Pandemic and ongoing recovery within the Criminal Justice System. She highlighted 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 stated has been a contributing factor to a change in 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 2022, an inspection into Criminal Legal Aid Processing;
- In January 2023, an inspection into the operation of bail and remand in Northern Ireland; and
- In February 2023, an inspection of Leadership Development and Wellbeing Support.

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 2022-23. Four audit reports were received, each resulting in a satisfactory opinion, focusing on the following areas:



- Cyber Security (April 2022)
- Complaint Handling (August 2022);
- Engagement of External Counsel (February 2023); and
- Financial Management Processes (March 2023)

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 2022-23 and cumulative assurances derived from internal audit activity during previous years.

For 2022-23, 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 have been no significant issues raised this year.

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; assess, and examine risks to regularity, propriety and financial control and report on significant weaknesses; and provide constructive advice to help improve their corporate governance, financial risk management control and reporting of the PPS.

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 is demand-led and can be subject to significant in-year fluctuations, out with 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.

Impact of Covid-19

The coronavirus (COVID-19) pandemic has presented the PPS and our partners across the CJSNI with very significant challenges. During the pandemic we played a central role in making sure that essential work to deliver justice could continue, including maintaining our presence in the courts, while taking all necessary steps to protect our people, our partners and the public.

As a Service, we now have the added challenge of addressing case backlogs at court, and the associated delay which has inevitably built up over the pandemic period. Substantial progress has already been made in reducing backlogs, but much work remains to be done, particularly in the Crown Court where the number of defendants at court is 1,364. This is down from a peak of 1,659 but remains higher than the pre-Covid baseline of 900. We will remain fully engaged in cross-criminal justice recovery activity over the next financial year. We will also continue to provide regular information and updates to victims and witnesses who are of course central to these efforts.



Budget Position and Authority

The Northern Ireland Budget (No. 2) Act 2023, which received Royal Assent on 18 September 2023, provides the statutory authority for the 2023-24 Northern Ireland Budget which the Secretary of State for Northern Ireland set in his Written Ministerial Statement on 27 April 2023.

Prior Year Supply Issues

I 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.

In the absence of the NI Assembly, these prior period errors have not been addressed or regularised and so we continue to show a £442k adjustment in the accounts. This will remain until we address through a Statement of Excesses in a future Budget Bill, subject to the recommendation of the Assembly's Public Account Committee.

In addition, we were unable to complete important supply rule calculations on its 2021-22 financial statement figures, which had highlighted an unexplainable difference of around £50,000. As the calculations relate to transactions with the Northern Ireland Consolidated Fund and should normally agree exactly, this outstanding error meant that we were unable to provide assurance over the amounts showing as owing to, or from the Northern Ireland Consolidated Fund, and in turn evidence outturn against voted control totals in the Statement of Assembly Supply. As a result of this outstanding issue the C&AG qualified her regularity opinion on the matter.

During 2022-23, the PPS Finance team worked with an external consultant to fully review the outstanding issue and have identified and corrected the £50,000 error. All amounts owing to and from the Northern Ireland Consolidated Fund have been agreed and paid across, and an in-year adjustment has been included in the 2022-23 financial statements to correct for this. All supply rule calculations in respect of 2021-22 are now agreeing. As this related to a CFER there is no requirement for an excess vote to be agreed in respect of this issue.



Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2023 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 2023.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
11 October 2023



Statement of the Accounting Officer's Responsibilities

Under the Government Resources and Accounts (Northern Ireland) Act 2001 the DoF 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 PPS. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the PPS, and of the income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The DoF has designated 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 the 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 PPS' 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 24th November 2022 Written Ministerial Statement (WMS) on the Budget and the NI (Executive Formation) Act receiving Royal Assent on the 6th December 2022, the NI public sector pay policy guidance was published on 8th December 2022.

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 2022/23 has been finalised and was paid in June 2023. The pay award for NICS industrial staff for 2022/23 has been finalised and was paid in July 2023.

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 values and welcomes diversity and is committed to creating a truly inclusive workplace for all. The NICS Diversity Champions Network was established in 2015 and continues to drive diversity and inclusion across the service.

The NICS Disability Champion is supported by the NICS Disability Working Group, a consultative group that works to promote disability equality and inclusion across the service.

The NICS applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Panel members must complete mandatory recruitment and selection training prior to participating on any selection panel. This training includes specific learning on equality and diversity, relevant legislation and reasonable adjustments for disabled candidates. Unconscious bias training is available to all staff.

The NICS continues to be a lead partner of Employers for Disability NI (EFDNI) and is committed to the employment and career advancement of disabled people. A range of activities to encourage and promote Civil Service career opportunities to the disability sector were delivered during 2022/23, including positive action advertising, targeted advertising and outreach information sessions for large volume recruitment competitions. The NICS continues to have a permanent presence on EFDNI's Jobs Bulletin Board which is an online career opportunities service circulated to disability organisations.

The NICS operates a Guaranteed Interview Scheme (GIS) which applies to all external NICS recruitment competitions (at any grade and any discipline) where appropriate. This 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. For more information refer to the “Information for disabled applicants” section of the [NICS recruit website](#).

Due to the ongoing Covid-19 restrictions, the NICS Work Experience Scheme for Disabled People remained closed to applications until November 2022. The NICS continued its’ participation in International Job Shadow Day (IJSd) by facilitating 13 work placements in 2022. This initiative provides work experience for disabled people of all ages.

During this year the nine-month work placement opportunities under the Job Start Scheme pilot within the Department for Communities (DfC) for 15 young disabled people (aged 16-24) concluded. As a result of an amendment to Recruitment Code merit principle approved by the Civil Service Commissioners, nine of the successful participants were made permanent offers of appointment in the NICS. Another three placement workers successfully obtained employment with other employers.

In June 2022, the Northern Ireland Executive, in partnership with the Harkin Institute, hosted the Harkin International Summit 2022. The event brought together leaders and activists across Business, Government, Philanthropy, the Third and Voluntary Sector, and Academia to highlight and address disability employment issues, showcase best practice and success, build relationships and challenge for change. The NICS as an employer participated, attended and supported the summit to promote its commitment to disability inclusion.

To maintain and promote a disability inclusive workplace, the NICS has policies in place to support reasonable adjustments to working practices or the work environment as required by disabled persons. During the year a programme of awareness training was available to all staff.

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 NICS¹. Training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

¹ NICS^{HR} is the NICS’ centralised human resources operational delivery function, falling under the responsibility of the Department of Finance.



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 Development² 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.

Our 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+.

We deliver an ambitious diversity and inclusion programme of work through the implementation of an annual NICS Diversity Action Plan, which sets out our priorities for action by diversity and inclusion theme and cross-cutting priorities.

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 on the NICS' commitment to equality of opportunity 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.

² HR policy and Industrial Relations policy for the NICS is centralised within People & OD, in the Department of Finance



The statistics are available on the NICS Human Resources Statistics section of the [Northern Ireland Statistics and Research Agency \(NISRA\)'s website](#).

The annual “Equality Statistics for the Northern Ireland Civil Service” reports work force composition and trends over time and, where appropriate, makes comparisons with the wider labour market and the Civil Service in Great Britain.

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 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 by Civil Servants after leaving 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](#).

Summary information in respect of applications from Senior Civil Service Grade 5 and above, including equivalent grades, and Special Advisers can be found at www.ppsni.gov.uk.



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 2022-23 was £195,000 - £200,000 (2021-22: £190,000 - £195,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

Pay Ratios (Audited Information)

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

2021-22	25th percentile	Median	75th percentile
Total remuneration (£)	23,955	26,590	42,639
Pay Ratio	8.04:1	7.24:1	4.51:1



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 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2022-23 (2021-22: NIL), no employee received remuneration in excess of the highest-paid director.

Remuneration ranged from £19,815 to £198,500 (2021-22: £19,717 to £192,500) and the median salary represents the maximum of the Executive Officer I scale for 2021-22, as the 2022-23 pay award was not paid until June 2023.

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:	2022-23 v 2021-22	2021-22 v 2020-21
Average employee salary and allowances	+1.04%	+2.04%
Highest paid director's salary and allowances	+3.12%	0%
Average employee performance pay and bonuses ¹	N/A	-100%
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.



Remuneration and Pension Entitlements (Audited Information)

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

	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits* (to nearest £1,000)		Total (£'000)	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Statutory Appointments								
Stephen Herron Director	195-200	190-195	-	-	33,000	59,000	230-235	250-255
Michael Agnew Deputy Director	155-160	150-155	-	-	27,000	44,000	185-190	195-200
Officials								
Ian Hearst*** SAD of Resource and Change / Finance Director until 21 December 2022	60-65 (full year equivalent 105-110)	105-110	-	-	11,000	41,000	70-75	150-155
Marianne O'Kane SAD of Serious Crime and Regions	100-105	100-105	-	-	(17,000)**	53,000**	80-85	150-155
Peter Luney Acting SAD of Resource and Change from 21 March 22	95-100	0-5 (full year equivalent 95 -100)	-	-	100,000	5,000	195-200	5-10
JoAnne Quinn**** Acting Finance Director from 16 May 2022	70-75 (full year equivalent 75-80)	N/A	-	-	47,000	N/A	120-125	N/A
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.

*** Ian Hearst medically retired in December 22.

**** JoAnne Quinn temporarily promoted from May 2022

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



Pension Entitlements (Audited Information)

	Accrued pension at pension age as at 31/03/23 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV* at 31/03/23 £'000	CETV * at 31/03/22 £'000	Real increase in CETV* £'000	Employer contribution to partnership position account Nearest £100
Statutory Appointments						
Stephen Herron Director	70 - 75 Plus Lump Sum of 115 - 120	2.5 - 5 Plus Lump Sum of Nil	1140	1016	3	-
Michael Agnew Deputy Director	45 - 50 Plus Lump Sum of Nil	0 - 2.5 Plus Lump Sum of Nil	761	684	1	-
Officials						
Ian Hearst** SAD of Resources and Change / Finance Director until 21 December 2022	30 - 35 Plus Lump Sum of Nil	0 - 2.5 Plus Lump Sum of Nil	517	491	(4)	-
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	45 - 50 Plus Lump Sum of 85 - 90	0 - 2.5 Plus Lump Sum of Nil	813	746	(29)	-
Peter Luney Acting SAD of Resources and Change	40 - 45 Plus Lump Sum of 85 - 90	2.5 - 5 Plus Lump Sum of 7.5 - 10	749	603	73	-
JoAnne Quinn*** Acting Finance Director from 16 May 2022	25 - 30 Plus Lump Sum of Nil	2.5 - 5 Plus Lump Sum of Nil	344	283	27	-

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

** Ian Hearst medically retired in December 22.

*** JoAnne Quinn temporarily promoted from May 2022

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 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 are being taken by the Department of Finance to remedy those 2015 reforms, making the pension scheme provisions fair to all members. Some active members will have seen changes from April 2022.

The remedy is made up of two parts. The first part was completed last year with all active members now being members of alpha from 1 April 2022, this provides equal treatment for all active pension scheme members.

The second part is to put right, 'remedy,' the discrimination that has happened between 2015 and 2022. We are currently working on new scheme regulations and processes in readiness for this.

It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g., legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completed Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. 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 are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.



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

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%.

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.

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 2022 was 10.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2023.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Annual Rate of Pensionable Earning (Salary Bands)		Contribution Rates – All members
From	To	From 01 April 2023 to 31 March 2024
£0	£25,049.99	4.6%
£25,050.00	£56,999.99	5.45%
£57,000.00	£153,299.99	7.35%
£153,300.00 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 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV effectively 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office

There were no compensation payments for loss of office in 2022-23 (2021-22: Nil).



Staff Report

Staff Numbers and Related Costs (audited information)

The PPS's current full time equivalent (FTE) staffing level, as at 31 March 2023, was 416.9 permanent staff, 80.4 temporary staff and 5 seconded staff. There were 441 staff permanently employed, which included 151 males and 290 females.

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

Average FTE Staff	2022-23			2021-22
	Permanent Staff	Others	Total	Total
RfR A Objective A	420	89	509	526
Total	420	89	509	526

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 female (three at Grade 5 and one at Grade 3).

The staff costs reported in the Statement of Comprehensive Net Expenditure for the year ended 2022-23 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 2022-23, £Nil (2021-22: £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 2022-23 is 6.7%, and the general turnover percentage (the people who have left the department and have not gone elsewhere in the NICS) is 3.6%. 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 %
0.067	6.7	0.036	3.6

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 2022 to 1st April 2023.
3. Data sourced from HR Connect and additional DoJ databases.
4. Includes permanent and temporary staff.
5. For definitions of turnover see cabinet advice here.
6. There has been a change in methodology. For 2021-22, the revised departmental turnover percentage is 3.1% while the general turnover percentage remains unchanged.

Staff Costs (audited information)

	2022-23 £'000			2021-22 £'000
	Permanently employed Staff	Others	Total	Total
Wages and Salaries	16,376	2,032	18,408	17,837
Social Security Costs	1,848	-	1,848	1,809
Other pension costs	5,137	-	5,137	5,073
Sub-Total	23,361	2,032	25,393	24,719
Plus Inward Secondments	346	-	346	425
Less Outward Secondments	-	-	-	(69)
Total Net Costs	23,707	2,032	25,739	25,075

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,550	24,189	25,739

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 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

The 2016 Scheme Valuation requires adjustment as a result of the 'McCloud remedy'. The Department of Finance also commissioned a consultation in relation to the Cost Cap element of Scheme Valuations which closed on 25 June 2021. 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. By taking into account the increased value of public service pensions, as a result of the 'McCloud remedy', scheme cost control valuation outcomes will show greater costs than otherwise would have been expected. Following completion of the consultation process the 2016 Valuation has been completed and the final cost cap determined. Further information, including a copy of the Unpause Cost Cap Valuation Report, can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

A case for approval of a Legislative Consent Motion (LCM) was laid in the Assembly to extend the Public Service Pensions and Judicial Offices Bill (PSP&JO) to Northern Ireland. Under the LCM agreed by the NI Assembly on 1 November 2021 provisions are included in the Act for devolved schemes in NI. A second LCM was laid in the Assembly to implement the CCM changes in the Westminster Bill for devolved schemes. The second LCM, as agreed by the Assembly on 31 January 2022, ensured the reformed only scheme design and the economic check will now be applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The PSP&JO Act received Royal Assent on 10 March 2022. The UK Act legislates how the government will remove the discrimination identified in the McCloud judgment. The Act also includes provisions that employees will not experience any detriment if the adjusted valuation costs breach the set cost cap ceiling but any breaches of the cost cap floor (positive employee impacts) in the completed valuations will be honoured.

For 2022-23, employers' contribution of £5,067,211.76, were payable to the NICS pension arrangements (2021-22: £5,077,997.49) 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 £Nil (2021-22: £4,297.93) 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% (2021-22: 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 (2021-22: £160.25, 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 £Nil. Contributions prepaid at that date were £Nil.

One member of staff (2021-22: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £18,120 (2021-22: £Nil).

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 2023 was £853k (2021-22: £977k).

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 2022-23 (2021-22: Nil).

Consultancy Expenditure

In 2022-23, the Department paid £9k (2021-22: £NIL) to external consultants. These amounts are included in Other Expenditure disclosed 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 2022-23 (2021-22: Nil).

Managing Attendance

The PPS had an overall sickness absence rate of 14.9 days lost per employee which was an increase of 5.7 days lost per employee from the figures seen in 2021-22. Annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2022/23” report at [Sickness Absence in the Northern Ireland Civil Service 2022/23 Northern Ireland Statistics and Research Agency \(nisra.gov.uk\)](#).

Staff Engagement

The Head of the NI Civil Service issued a message on 7 November 2022 indicating that the launch of the next People Survey would be postponed until Spring 2023 and so no survey was conducted in 2022. In 2023, the NICS People Survey was conducted by NISRA across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey.

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>



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 (FReM) 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 44, 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, 2022-23 (all figures presented in £'000)

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving / (excess)		Prior Year Outturn Total, (2021-22)
		Voted	Non-voted	Total	Voted	Non-voted	Total	Voted	Total	
Departmental Expenditure Limit										
Resource	SOAS 1.1	40,204	-	40,204	40,274	-	40,274	70	70	38,360
Capital	SOAS 1.2	357	-	357	435	-	435	78	78	302
Total		40,561	-	40,561	40,709	-	40,709	148	148	38,662
Annually Managed Expenditure										
Resource	SOAS 1.1	199	-	199	974	-	974	775	775	(10)
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total		199	-	198	974	-	974	775	775	(10)
Total Budget										
Resource	SOAS 1.1	40,403	-	40,403	41,248	-	41,248	845	845	38,350
Capital	SOAS 1.2	357	-	357	435	-	435	78	78	302
Total Budget Expenditure		40,760	-	40,760	41,683	-	41,683	923	923	38,652
Non-budget										
Resource	SOAS 1.1	-	-	-	-	-	-	-	-	-
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		-	-	-	-	-	-	-	-	-
Total Budget and Non-Budget		40,760	-	40,760	41,683	-	41,683	923	923	38,652

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



Net Cash Requirement 2022-23, all figures presented in £000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2021-22
Net Cash Requirement	SOAS 3	39,402	40,595	1,193	37,678

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

Administration costs 2022-23, all figures presented in £000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2021-22
Administration costs	SOAS 1.1	1,640	2,145	505	1,738

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, 2022-23 (£'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 (inc virements), savings / (excess)	Prior Year Outturn Total, 2021-22
	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	1,640	-	1,640	38,751	187	38,564	40,204	40,274	-	40,274	70	38,360
Total Voted DEL	1,640	-	1,640	38,751	187	38,564	40,204	40,274	-	40,274	70	38,360
Non-Voted Expenditure												
Total Non-Voted DEL	-	-	-	-	-	-	-	-	-	-	-	-
Total Spending in DEL	1,640	-	1,640	38,751	187	38,564	40,204	40,274	-	40,274	70	38,360
Spending in Annually Managed Expenditure (AME)												
Voted Expenditure												
2: BBA Pensions	-	-	-	55	-	55	55	124	-	124	69	43
3: Provisions	-	-	-	144	-	144	144	850	-	850	706	(53)
Total Voted AME	-	-	-	199	-	199	199	974	-	974	775	(10)
Non-Voted Expenditure												
Total Non-Voted AME	-	-	-	-	-	-	-	-	-	-	-	-
Total Spending in AME	-	-	-	199	-	199	199	974	-	974	775	(10)
Total Non-Budget							-			-	-	-
Total Resource							40,403			41,248	845	38,350

The notes on pages 112 to 139 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, 2021-22
	Gross	Income	Net Total	Total	Virements*	Total inc virements		
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1: Public Prosecution and Legal Services	430	73	357	435	-	435	78	302
Total Voted DEL	430	73	357	435	-	435	78	302
Non-Voted Expenditure								
Total Non-Voted DEL	-	-	-	-	-	-	-	-
Total Spending in DEL	430	73	357	435	-	435	78	302
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure	-	-	-	-	-	-	-	-
Total Voted AME	-	-	-	-	-	-	-	-
Non-Voted Expenditure	-	-	-	-	-	-	-	-
Total Non-Voted AME	-	-	-	-	-	-	-	-
Total Spending in AME	-	-	-	-	-	-	-	-
Total Non-Budget			-			-	-	-
Total Capital			357			435	78	302

* 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 £40.40m against a NI Estimate of £41.25m, resulting in an overall easement of £0.845m. The DEL easement of £70k was a result of reduced court related expenditure while the AME easement of £775k was in respect of potential budget cover for provisions not subsequently required.

The capital easement of £78k resulted from the additional income of £73k from the sale of assets to IT Assist and lower than expected expenditure on the upgrades to the Case Management System.

SOAS2. Reconciliation of outturn to net expenditure

Item	Note	Outturn total 2022-23 £000	Prior Year Outturn Total, 2021-22 £000
Total Resource Outturn	SOAS 1.1	40,403	38,350
Add: Capital Grants		-	-
Other		-	-
Total		40,403	38,350
Less: Income payable to the Consolidated Fund		-	-
Other		-	-
Total		-	-
Net Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	40,403	38,350

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	40,403	41,248	845
Total Capital outturn	SOAS 1.2	357	435	78
Adjustments to remove non-cash items:				
Depreciation	Note 3	(2,691)	(2,660)	31
New provisions and adjustments to previous provisions		(199)	(974)	(775)
Prior period adjustments		-	-	-
Other non-Cash items	Note 3	-	-	-
Capital Element of lease payment	Note 7	1,300	-	(1,300)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	Note 9	(37)	80	117
(Increase)/decrease in payables	Note 10	86	2,281	2,195
Use of provisions	Note 11	183	185	2
Total		39,402	40,595	1,193
Removal of non-voted budget items:				
Consolidated Fund Standing Services		-	-	-
Other Adjustments		-	-	-
Total		39,402	40,595	1,193
Net Cash Requirement		39,402	40,595	1,193

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 is payable to the Consolidated Fund (cash receipts shown in italics).

Item	Note	Outturn Total 2022-23 £000		Prior Year 2021-22 £000	
		Accruals	Cash Basis	Accruals	Cash Basis
Income outside the ambit of the Estimate (resource)		-	-	-	-
Income outside the ambit of the Estimate (capital)		-	-	50	50
(Excess) cash surrenderable to the Consolidated Fund		-	-	50	50
Total amount payable to the Consolidated Fund		-	-	50	50

Other Assembly Accountability Disclosures (Audited Information)

Losses and special payments

There were no losses or special payments in excess of £250,000 in either 2022-23 or 2021- 22.

Remote Contingent Liabilities

Note 12 details contingent liabilities disclosed. The Department has no further remote contingent liabilities required to be disclosed under Assembly Reporting requirements.

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2023.



Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
11 October 2023



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

Opinion on financial statements

I certify that I have audited the financial statements of the Public Prosecution Service for Northern Ireland for the year ended 31 March 2023 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise:

- Statement of Financial Position as at 31 March 2023
- 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 the financial statements:

- give a true and fair view of the state of the Department's affairs as at 31 March 2023 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2023 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 opinions

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

My staff and I are independent of the 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 opinions.

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
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the 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;
- such internal controls as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the 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.

Report

I have no observations to make on these financial statements.

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

13 October 2023



Financial Statements

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2023

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

	Note	2022-23 £'000	2021-22 £'000
Revenue from contracts with customers	4	-	-
Other operating income	4	(187)	(259)
Total operating income		(187)	(259)
Staff costs	2,3	25,739	25,075
Purchase of goods and services	2,3	11,855	10,317
Depreciation and impairment charges	3	2,691	1,704
Provision expense	3	198	(10)
Other operating expenditure	2,3	41	1,523
Total operating expenditure		40,524	38,609
Net Operating Expenditure		40,337	38,350
Finance income		-	-
Finance expense		66	-
Net expenditure for the year		40,403	38,350
Notional Audit Costs		57	42
Other Notional Costs		549	563
Total Notional Costs		606	605
Net Expenditure for the year including notionals		41,009	38,955
Other comprehensive net expenditure			
Items that will not be classified to net operating expenditure:			
- Net (gain)/loss on revaluation of Property, Plant & Equipment	5	(798)	(186)
- Net (gain)/loss of revaluation of Intangible Assets	6	(108)	(63)
- Actuarial (gain)/loss on pension scheme	11	(639)	196
Other comprehensive net expenditure		(1,545)	(53)
Comprehensive net expenditure for the year		39,464	38,902

All income and expenditure is derived from continuing operations.

The notes on pages 112 to 139 form part of these accounts.



Statement of Financial Position

as at 31 March 2023

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	2022-23 £'000	2021-22 £'000
Non-current assets			
Property, plant and equipment	5	10,578	4,158
Intangible assets	6	970	963
Total non-current assets		11,548	5,121
Current assets			
Trade and other receivables	9	838	898
Total current assets		838	898
Total assets		12,386	6,019
Current liabilities			
Trade and other payables	10	(5,436)	(4,226)
Cash and cash equivalents	8	(139)	(162)
Provisions	11	(1,841)	(1,676)
Total current liabilities		(7,416)	(6,064)
Total assets less current liabilities		4,970	(45)
Non-current liabilities			
Provisions	11	(2,655)	(3,443)
Other payables	10	(5,144)	-
Total non-current liabilities		(7,799)	(3,443)
Total assets less total liabilities		(2,829)	(3,488)
Taxpayers' equity and other reserves			
General fund		(4,860)	(4,994)
Revaluation reserve		2,031	1,506
Total equity		(2,829)	(3,488)

S. Herron

Stephen Herron

Accounting Officer

Public Prosecution Service for Northern Ireland

11 October 2023

The notes on pages 112 to 139 form part of these accounts.



Statement of Cash Flows

for the year ended 31 March 2023

The Statement of Cash Flows shows the changes in cash and cash equivalents of the 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	2022-23 £'000	2021-22 £'000
Cash flow from operating activities			
Net operating expenditure for the year including notionals		(41,009)	(38,955)
Adjustment for non-cash transactions:	3	3,352	2,354
(Increase)/Decrease in trade and other receivables	9	37	148
Increase/(Decrease) in trade and other payables	10	(35)	(692)
New provision provided in year	11	342	458
Use of provisions	11	(382)	(689)
Net cash inflow/(outflow) from operating activities		(37,695)	(37,376)
Cash flows from investing activities			
Proceeds of disposal of non-financial assets	3	73	50
Purchase of non-financial assets	5	(103)	(61)
Purchase of financial assets	6	(327)	(291)
Net cash inflow/(outflow) from investing activities		(357)	(302)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		39,263	37,731
From the Consolidated Fund (Supply) – prior year		162	-
Capital element of payments in respect of leases and on-balance sheet (SoFP) PFO contracts		(1,300)	-
Net Financing		38,125	37,731
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund		73	53
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		23	53
Cash and cash equivalents at the beginning of the period	8	(162)	(215)
Cash and cash equivalents at the end of the period	8	(139)	(162)

The notes on pages 112 to 139 form part of these accounts.



Statement of Changes in Taxpayers' Equity for the year ended 31 March 2023

This statement shows the movement in the year on the different reserves held by 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 2021		(4,157)	1,780	(2,377)
Prior year supply adjustment	1,10,13	(442)	-	(442)
Net Assembly Funding		37,731	-	37,731
Deemed supply		(280)	-	(280)
Prior Year Supply payable / (receivable) adjustment		227	-	227
Excess Accruing Resources	10	(50)	-	(50)
Net Assembly Funding		37,186	-	37,186
Comprehensive Net Expenditure for the Year		(38,955)	249	(38,706)
Actuarial (loss) / gain on Pension Scheme		(196)	-	(196)
Notional charge	3	563	-	563
Auditor's Remuneration	3	42	-	42
Other reserve movements including transfers		523	(523)	-
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		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)

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 an adjustment was necessary to account for the prepaid rental payments from 2021-22.

The notes on pages 112 to 139 form part of these accounts.



Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2022-23 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 development expenditure, software licenses and some other information technology.

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.

1.5 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.

1.6 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 11 of the Accounts.

1.7 Leases

IFRS 16 Leases has been implemented from 1 April 2022. It largely removes the distinction between operating and finance leases and introduces a single lease accounting model for lessees. A lessee is required to recognise ('right-of-use') assets and liabilities for all leases (apart from the exemptions listed below). This replaces the previous standard, IAS 17 Leases, representing a change in accounting policy applied in accordance with IAS 1 and IAS 8 as adapted by the FReM.



Implementation and Assumptions

The Department has applied IFRS 16 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under IAS 17 Leases. The cumulative effect of adopting IFRS 16 is included as an adjustment to equity at the beginning of the current period. IAS 17 operating leases are included within the Statement of Financial Position (SoFP) as a lease liability and right of use asset for the first time with changes made through the General Fund as a cumulative catch-up adjustment where necessary.

The Department has expanded the definition of a lease to include arrangements with nil 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. On transition, any differences between the discounted lease liability and the right of use asset are included through cumulative catch. Any differences between the lease liability and right of use asset for new leases after implementation of IFRS 16 are recorded in income in the SoCNE.

The Department has elected not to recognise right of use assets and lease liabilities for the following 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.

Previous treatment

In the comparative period, as a lessee the Department classified leases that transferred substantially all the risks and rewards of ownership as finance leases. The leased assets were measured at an amount equal to lower of the fair value and the present value of minimum lease payments.

Leases other than finance leases were classified as operating leases. Assets previously held as operating leases were not recognised in the Department's SoFP. Payments were recognised in the SoCNE on a straight-line basis over the term of the lease. Lease incentives were recognised as an integral part of the total lease expense, over the term of the lease.



Policy applicable from 1 April 2022

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.

The policy is applied to contracts entered into, or changed, on or after 1 April 2022.

Department 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 (0.95% for leases recognised in 2022, 3.51% for those in 2023).

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 (or on the date of transition to IFRS 16, if later), the Department recognises a right of use asset and a lease liability.



Department as a 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.

1.8 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.

1.9 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.

1.10 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 (2022) 08 dated 02 December 2022.



1.10.1 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.

1.10.2 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.

For accrual purposes an estimation is made of the value of fees for work in progress on cases at year-end. Actual counsel fees in more complex cases are accrued for on a case-by-case basis and for other cases, costs will be accrued where an accurate calculation can be made, for example on the basis of post year-end payments. In all other circumstances the PPS estimates outstanding fee commitments by analysing all decisions of indictable cases to establish if there has been any work completed on these cases as at 31 March 2023.

1.11 Operating Segments

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

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 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Parties

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



Accounting boundary IFRS are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in NI (Review of Financial Process), which has brought NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2022-23, the accounting boundary for departments changed and has impacted on department's disclosure requirements under IFRS 12.

Arm's Length Bodies (ALBs) apply IFRS in full and their consolidation boundary may have changed as a result of these Standards.

As the PPS is a single operating entity with no ALBs then these IFRS's will not impact the presentation of figures in the PPS accounts.

1.12.2 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. IFRS 17 will not impact the presentation of figures in the PPS accounts.

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.

In the absence of the NI Assembly, these prior period errors have not been addressed or regularised and so we continue to show a £442k adjustment in the accounts. This will remain until we address through a Statement of Excesses in a future Budget Bill, subject to the recommendation of the Assembly's Public Account Committee.

In 2021-22, we also could not complete important supply rule calculations which highlighted an unexplainable difference of around £50,000. As the calculations related to transactions with the Northern Ireland Consolidated Fund, the C&AG qualified her regularity opinion on the matter.



In 2022-23, the PPS Finance team worked with an external consultant to fully review the outstanding issue and identified that PPS had failed to recognise the impact of the £50,000 excess accruing resources on the 2021-22 Supply debtor and Net Cash Requirement. Consequently, all amounts owing to and from the Northern Ireland Consolidated Fund have now been agreed and paid across, and an in-year adjustment of £50,000 has been processed to the General Fund in the Statement of Changes in Taxpayers' equity to correct the position.

The prior period supply adjustment of £442,000 is separately identified within the Statement of Changes in Taxpayers Equity and Note 10 (Trade Payables, Financials and Other Liabilities). In relation to Note 10, the amount has not been netted off against other Consolidated Fund balances so that it remains transparent to readers of the accounts.

In addition, PPS were unable to complete important supply rule calculations on its 2021-22 financial statement figures, which had highlighted an unexplainable difference of around £50,000. As the calculations relate to transactions with the Northern Ireland Consolidated Fund and should normally agree exactly, this outstanding error meant that we were unable to provide assurance over the amounts showing as owing to, or from the Northern Ireland Consolidated Fund, and in turn evidence outturn against voted control totals in the Statement of Assembly Supply. As a result of this outstanding issue the C&AG qualified her regularity opinion on the matter.

During 2022-23, the PPS Finance team worked with an external consultant to fully review the outstanding issue and have identified and corrected the error. All amounts owing to and from the Northern Ireland Consolidated Fund have been agreed and paid across, and an in-year adjustment has been included in the 2022-23 financial statements to correct for this. All supply rule calculations in respect of 2021-22 are now agreeing. As this related to a CFER there is no requirement for an excess vote to be agreed in respect of this issue.



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. Previously, the rate in Northern Ireland was set by the DoJ in accordance with principles set out by the House of Lords in *Wells v Wells*, and was changed under that framework (from 2.5%) to -1.75% with effect from 31 May 2021. Following enactment of the Damages (Return on Investment) Act (Northern Ireland) 2022 in February 2022, the rate is now determined by the Government Actuary who completed his first review under the new legislative framework in March 2022, resulting in the rate changing again to -1.5% with effect from 22 March 2022.

1.15 Prior period reclassifications and restatement

NI departments are implementing 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 will 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	2022-23 £'000	2021-22 £'000
Staff costs*			
Wages and salaries		1,111	1,123
Social Security Costs		117	122
Other Pension Costs		322	324
		1,550	1,569
Goods and services			
Property running costs		28	14
Rates		39	38
Other expenditure		23	22
		90	74
Other Operating Expenses			
Hire of plant and machinery		-	-
Other operating leases		-	95
		-	95
Non-cash items			
Non-cash items		-	-
Total		1,640	1,738

* Further analysis of staff costs is provided in the Staff Report on page 87.



3. Programme Expenditure

	Note	2022-23 £'000	2021-22 £'000
Staff Costs*			
Wages and Salaries		17,549	16,983
Social Security Costs		1,757	1,709
Other Pension Costs		4,883	4,814
		24,189	23,506
Goods and services			
Fees to independent counsel		6,449	5,972
Court related costs		662	635
Property running costs		1,332	1,124
Rates		529	552
IT and telephone, maintenance and consumables		1,493	800
Postage, stationery, printing and publications		463	393
Training and professional subscriptions		244	241
Other expenditure		593	526
		11,765	10,243
Other Operating Expenses			
Hire of plant and machinery		41	34
Other operating leases		-	1,392
		41	1,426
Non-cash items			
Depreciation charges	5 & 6	2,691	1,677
Interest cost on BBA pension scheme liability	11	55	43
Net Impairment Charge		-	27
Auditor's remuneration and expenses		57	42
Notional Charge*		549	563
(Profit)/Loss on disposal of non-current assets		-	2
		3,352	2,354
Increase/(decrease) in provision	11	143	(53)
		143	(53)
Finance expense			
Interest payable and similar charges	7	66	66
		66	66
Total		39,556	37,476

Further analysis of staff costs is provided in the Staff Report on page 87.



4. Income

Other operating income	2022-23 £'000	2021-22 £'000
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentivisation Scheme	154	248
Recovery of court costs	10	8
Fees and charges to other departments	23	3
Total programme income	187	259
Total Income	187	259

There was £nil income arising from contracts with customers.



5. Property, Plant and Equipment

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.



2021-22	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2021	15,102	408	2,780	18,290
Additions	45	7	(14)	38
Disposals	(2,302)	(15)	(170)	(2,487)
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	650	17	(7)	660
Revaluation (Note b)	-	-	(5)	(5)
At 31 March 2022	13,495	417	2,584	16,496
Depreciation at 1 April 2021	(10,586)	(333)	(2,161)	(13,080)
Charged in year	(857)	(33)	(307)	(1,197)
Disposals	2,302	13	120	2,435
Reclassifications and transfers	-	-	-	-
Impairments	-	-	(24)	(24)
Indexation (Note a)	(467)	(13)	6	(474)
Revaluation (Note b)	-	-	2	2
At 31 March 2022	(9,608)	(366)	(2,364)	(12,338)
Carrying amount at 31 March 2022	3,887	51	220	4,158
Carrying amount at 31 March 2021	4,516	75	619	5,210
Asset Financing:				
Owned	3,887	51	220	4,158
Carrying amount at 31 March 2022	3,887	51	220	4,158

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 2022.

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

2022-23	Development Expenditure £'000	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.



2021-22	Development Expenditure £'000	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2021	919	2,232	228	3,379
Additions	-	311	-	311
Disposals	-	-	-	-
Impairments	-	-	-	-
Reclassifications and transfers	(919)	919	-	-
Indexation (Note a)	-	157	6	163
Revaluation (Note b)	-	-	-	-
At 31 March 2022	-	3,619	234	3,853
Amortisation at 1 April 2021	(808)	(1,317)	(185)	(2,310)
Charged in year	(19)	(427)	(34)	(480)
Disposals	-	-	-	-
Impairments	-	-	-	-
Reclassifications and transfers	827	(827)	-	-
Indexation (Note a)	-	(95)	(5)	(100)
Revaluation (Note b)	-	-	-	-
At 31 March 2022	-	(2,666)	(224)	(2,890)
Carrying amount at 31 March 2022	-	953	10	963
Carrying amount at 31 March 2021	111	915	43	1,069
Asset Financing:				
Owned	-	953	10	963
Carrying amount at 31 March 2022	-	953	10	963

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 2022.

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. The modified retrospective approach was applied on transition and therefore comparative information is not restated. Comparative information is provided at 7.5.

7.1 Quantitative disclosures around right-of-use assets

	Buildings £'000	Total £'000
Right-of-use-assets		
As at 1 April 2022	7,871	7,871
Additions	-	-
Indexation	652	652
Depreciation Expense	(1,433)	(1,433)
As at 31 March 2023	7,090	7,090

7.2 Quantitative disclosures around lease liabilities

	Buildings £'000	Total £'000
Buildings:		
Not later than one year	1,366	1,366
Later than one year and not later than five years	5,052	5,052
Later than five years	185	185
Total	6,603	6,603
Less interest element	(147)	(147)
Present Value of obligations	6,456	6,456
Current portion	1,312	1,312
Non-current portion	5,144	5,144

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	1,300	1,300
Interest Element of lease payment	66	66
Total Cash Outflow for lease	1,366	1,366

7.5 Prior Year (2021-22) Leases per IAS17

	Buildings £'000	Total £'000
Buildings:		
Not later than one year	1,366	1,366
Later than one year and not later than five years	5,244	5,244
Later than five years	1,476	1,476
Total	8,086	8,086
Other:		
Not later than one year	12	12
Later than one year and not later than five years	-	-
Later than five years	-	-
Total	12	12
Total Present Value of obligations	8,098	8,098

8. Cash and Cash Equivalents

	2022-23 £'000	2021-22 £'000
Balance at 1 April	(162)	(215)
Net change in cash and cash equivalents balance	23	53
Balance at 31 March	(139)	(162)
The following balance at 31 March is held at:		
Commercial banks and cash in hand	(139)	(162)
Balance at 31 March	(139)	(162)



9. Trade Receivables, Financial and Other Assets

	2022-23 £'000	2021-22 £'000
Amounts falling due within one year:		
Trade receivables	4	3
Other receivables	421	367
Prepayments and accrued income	274	366
Amounts due from the Consolidated Fund in respect of Supply ¹	139	162
Total	838	898
Amounts falling due after more than one year:		
Other receivables, prepayments and accrued income	-	-
Total	838	898

1. During the year, it was identified that the 2021-22 supply debtor had been understated by £50,000 and should have been £212,000. As a result, an in-year adjustment has been made to the General Fund within the Statement of Changes in Taxpayers' Equity to correct the position. See note 1.13 for further details.

10. Trade Payables, Financial and Other Liabilities

	2022-23 £'000	2021-22 £'000
Amounts falling due within one year:		
Trade payables	-	-
Other payables	248	142
Accruals and deferred income	3,281	3,423
Property, plant and equipment accruals	153	169
Excess non-operating accruing resource	-	50
Contingency Fund Payable: Supply due by not yet recognised	442*	442
Leases	1,312	-
Total	5,436	4,226
Amounts falling due after more than one year:		
Leases	5,144	-
Total	10,580	4,226

*In the prior year, 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. It is expected that these amounts will be regularised in a statement of excesses in a future budget bill and paid to the Consolidated Fund at that time.



11. Provisions for Liabilities and Charges

	2022-23 £'000 Pension	2022-23 £'000 Counsel Fee	2022-23 £'000 Onerous Lease	2022-23 £'000 Other	2022-23 £'000 Total	2021-22 £'000 Total
Balance at 1 April	3,617	1,357	-	145	5,119	5,110
Provided in year	-	342	-	-	342	458
Actuarial loss/(gain)	(639)	-	-	-	(639)	196
Provisions not required written back	-	(198)	-	-	(198)	(252)
Provisions utilised in year	(183)	-	-	-	(183)	(437)
Interest cost on BBA pension scheme liability	55	-	-	-	55	43
Balance at 31 March	2,850	1,501	-	145	4,496	5,118

11.1 Analysis of Expected Timing of Discounted Flows

	2022-23 £'000 Pension	2022-23 £'000 Counsel Fee	2022-23 £'000 Onerous Lease	2022-23 £'000 Other	2022-23 £'000 Total	2021-22 £'000 Total
Not later than one year	195	1,501	-	145	1,841	1,676
Later than one year and not later than five years	750	-	-	-	750	720
Later than five years	1,905	-	-	-	1,905	2,722
Balance at 31 March	2,850	1,501	-	145	4,496	5,118

Pension Provision

The Public Prosecution Service 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 2023 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department (GAD) in March 2023 and amounted to £2.850m at 31 March 2023 (2021-22: £3.617m). 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

	2022-23 £'000	2021-22 £'000
Payments due within one year	195	175
Payments due after one year	2,655	3,442
Total present value of scheme liabilities at 31 March	2,850	3,617

Present Value of Scheme Liabilities

	2022-23 £'000	2021-22 £'000
Liability in respect of active members	-	-
Current scheme members	2,850	3,617
Total present value of scheme liabilities at 31 March	2,850	3,617

Analysis of Movement in Scheme Liability

	2022-23 £'000	2021-22 £'000
Scheme liability at 1 April	3,617	3,556
Movement in the year:		
Interest cost	55	43
Actuarial (gain)/loss	(639)	196
Provisions not required written back	-	-
Benefits paid	(183)	(178)
Scheme liability at 31 March	2,850	3,617

Expense to be recognised in the Statement of Comprehensive Net Expenditure

	2022-23 £'000	2021-22 £'000
Interest cost	55	43
Provisions not required written back	-	-
Total expense/(income)	55	43



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

	2022-23 £'000	2021-22 £'000
Experience (gain)/loss arising on the scheme liabilities	365	68
Changes in assumptions underlying the present value of the scheme liabilities	(1,004)	128
Total actuarial (gain)/loss	(639)	196

History of Experience (gains)/losses

Experience (gain)/loss arising on the scheme liabilities:	2022-23	2021-22	2020-21	2019-20	2018-19
Amount (£'000)	365	68	(26)	(9)	24
Percentage of scheme liabilities at the end of year	12.81%	1.88%	(0.73%)	(0.26%)	0.70%

Assumptions – life expectancy at retirement

	2022-23 £'000	2021-22 £'000
Current scheme members		
Exact Age		
Female scheme members currently aged 60	28.10	28.60
Female scheme members currently aged 65	23.20	23.80
Male scheme members currently aged 60	26.60	27.00
Male scheme members currently aged 65	21.80	22.10

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 £127,000 or 4%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £125,000 or 4%; and
- Increasing assumed life expectancies in retirement by around 1 year would result in a corresponding increase of approximately £93,000 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 (2022) 08, dated 2 December 2022, 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

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.

It is GAD's view that the 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.

Counsel Fee Provision

At the 31 March 2023 there was an element of work in progress (WIP) 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 2023.



The total carrying amount at year end of counsel fees was an accrual £1,310k and a provision £1,501k (2021-22: counsel fee accrual £1,784k and provision £1,357k).

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 published in October 2023. The 2022-23 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:

- The implications of the recent Supreme Court judgment which are still being considered;
- Lack of accessible data for years previous to 2011; and
- Ongoing discussions with Trade Unions.



12. 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 and may have significant 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.

13. 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.

14. 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 13 October 2023.



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
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
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	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
VWSG	Victim and Witness Steering Group
VSNI	Victim Support NI
VWCU	Victim and Witness Care Unit
YJA	Youth Justice Agency



Public Prosecution Service

Independent
Fair
Effective

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