



**Public
Prosecution
Service**

Independent
Fair
Effective

ANNUAL REPORT & ACCOUNTS

2020-21

Public Prosecution Service for Northern Ireland

Annual Report and Accounts 2020-21

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

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

Annual Report presented to Parliament pursuant to section 42(6) of the Justice (Northern Ireland) Act 2002.

Resource Accounts presented to Parliament by Command of Her Majesty.

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The Vision, Aim and Values of the Public Prosecution Service

Our Purpose

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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Glossary

AD	Assistant Director	IFRS	International Financial Reporting Standard
AGNI	Attorney General for Northern Ireland	NEBM	Non-Executive Board Member
ALB	Arms Length Body	NIAO	Northern Ireland Audit Office
AME	Annually Managed Expenditure	NICS	Northern Ireland Civil Service
AO	Accounting Officer	NICS HR	NICS Human Resources
ARC	Audit and Risk Committee	NICTS	Northern Ireland Courts and Tribunals Service
ARIS	Asset Recovery Incentivisation Scheme	NIPS	Northern Ireland Prison Service
BBA	Broadly By Analogy Pension Scheme	NISRA	Northern Ireland Statistics and Research Agency
BCP	Business Continuity Plan	OCTF	Organised Crime Task Force
BCS	Business Consultancy Services	PAM	Performance and Accountability Meeting
CARE	Career Average Revalued Earnings	PBNI	Probation Board for Northern Ireland
CETV	Cash Equivalent Transfer Value	PCSPS	Principal Civil Service Pension Scheme
CJB	Criminal Justice Board	PDC	Performance and Delivery Committee
CJINI	Criminal Justice Inspection Northern Ireland	PIU	Policy and Information Unit
CJPDG	Criminal Justice Programme Delivery Group	PfG	Programme for Government
CJSNI	Criminal Justice System Northern Ireland	PND	Penalty Notices for Disorder
CPI	Consumer Price Index	PP	Public Prosecutor
CSP	Civil Service Pensions	PPP	Principal Public Prosecutor
DEL	Departmental Expenditure Limit	PPS	Public Prosecution Service
DIRs	Decision Information Requests	PQC	Policy and Quality Committee
DoF	Department of Finance	PRC	People and Resources Committee
DoJ	Department of Justice	PSNI	Police Service of Northern Ireland
DPO	Data Protection Officer	RI	Registered Intermediaries
DPP	Director of Public Prosecutions (for Northern Ireland)	RMT	Resource Management Team
ECNI	Equality Commission for NI	SAD	Senior Assistant Director
EU	European Union	SCS	Senior Civil Service
FRem	Government Financial Reporting Manual	SCU	Serious Crime Unit
FTE	Full Time Equivalent	SIB	Strategic Improvement Board
GAD	Government Actuary's Department	SIIP	Service Improvement and Innovation Programme
GDPR	General Data Protection Regulation	SIRO	Senior Information Responsible Officer
HCA	Higher Court Advocate	SMG	Senior Management Group
HCDG	Hate Crime Delivery Group	SOAS	Statement of Outturn against Assembly Supply
HIA	Head of Internal Audit	SOLAs	Sexual Offences Legal Advisors
HIU	Historical Investigation Unit	SIT	Strategic Improvement Team
IAC	Independent Assessor of Complaints	SPP	Senior Public Prosecutor
IAS	International Accounting Standard	VWSG	Victim and Witness Steering Group
ICO	Information Commissioner's Office	VSNI	Victim Support NI
ICP	Indictable Cases Process	VWCU	Victim and Witness Care Unit
ICT	Information and Communications Technology	YJA	Youth Justice Agency
IiP	Investors In People		



Foreword by the Attorney General for Northern Ireland

It is once again my pleasure to provide a foreword to the Public Prosecution Service (PPS) Annual Report.

As with all other areas of the public service, Covid-19 has had a huge impact on the work of the PPS. The restrictions imposed on the work of the courts has inevitably resulted in a decrease in the volume of prosecutions being dealt with. The PPS has worked tirelessly to reduce the backlog and minimise delays. The Service has also had to deal with a range of new cases related to alleged breaches of Covid-19 regulations which are challenging both in terms of dealing with complex and rapidly changing law and the high profile nature of certain cases. All of this has required agility and sensitivity.



Work on other important matters has, of course, continued throughout the period covered by this report. I am pleased to note that the PPS has continued to take forward the important recommendations made by the Gillen Review and the Review of Hate Crime undertaken by His Honour Judge Marrinan.

The Public Prosecution Service is also well prepared for the coming into force of the Domestic Abuse and Civil Proceedings (NI) Act 2021 which creates a new domestic abuse offence. The Service is working closely with partner agencies to deal with this new area of work in an efficient and sensitive way. It has also identified a need for new specialist prosecutors in the area of domestic violence and abuse who will be responsible for taking the large majority of decisions in this area.



I am pleased to see how well prepared the PPS is for digital justice, particularly in view of the operating difficulties experienced during the Covid-19 pandemic. This confirms the importance of the Service's focus on driving forward improvements in technology."

Brenda King
Attorney General for Northern Ireland



Foreword by the Advocate General for Northern Ireland

Earlier this year I had the honour of being appointed Advocate General for Northern Ireland. In this role, I act as the chief legal adviser to the UK Government on the law of Northern Ireland. I am primarily responsible for advising on matters which have not been devolved to the Northern Ireland Assembly under the devolution settlement for Northern Ireland.

This is the first Public Prosecution Service Annual Report I have had the opportunity to review. I have been delighted to read that the PPS have successfully adapted to the challenges which the past year has brought, seeking to improve their service and strengthen and expand their strategic connections despite the difficulties the pandemic has continued to present.

Communication with stakeholders, victims, witnesses and the wider public about the role of the PPS is essential to public confidence in the services it provides. It is testament to the good work of the PPS that more than three-quarters of those surveyed in the 2020 Northern Ireland Life and Times Survey were confident that the PPS provides a fair and impartial prosecution service. The Communications and Engagement Strategy for 2021-2026 is a vital element in ensuring that this positive communication continues.

I am pleased by the hard work of the PPS in implementing recommendations of the Gillen Review, which reviewed the law and procedures in cases of serious sexual offences. The continued close work with key partners to progress the Strategic Priority Areas will help to ensure that improvements in the procedures in cases of serious sexual offences lead to consistently better outcomes.





Technological developments continue to create new opportunities for services to be carried out more effectively and in novel ways. I am impressed by the PPS's proactive exploration of ways to make the best use of new and emerging technologies through its Digital Justice Strategy, testing how digital innovations can improve the justice process for all.

My Office works closely with both the Director of Public Prosecutions and the Attorney General for Northern Ireland. I look forward to the continued cooperation between our three Offices over the coming year.

Rt Hon Michael Ellis QC MP
Advocate General for Northern Ireland



Performance Report

Performance Overview

The Overview section provides a summary of the structure of the organisation, its purpose, performance and key risks during the year.

► Report by the Director of Public Prosecutions for Northern Ireland

I am pleased to present the 2020-21 Annual Report and Accounts for the PPS, reflecting operational progress and priorities during what has been an exceptional and extremely challenging year for all.

Full details of our performance over the last year are detailed within this report which provides a welcome opportunity to highlight some of the key developments delivered against the backdrop of disruption caused by the Covid-19 pandemic.

The 2020-21 financial year began just days into the first national lockdown, introduced to help curb the spread of Covid-19. At that time, the PPS's focus was firmly on moving to an emergency operating position which ensured a continuation of our essential operational functions. As new emergency working arrangements bedded in, including extensive use of remote working, it was possible to then shift focus to recovery planning, with the aim of returning to more normal business levels. Further details of this recovery work are set out below.





This was only possible due to the commitment shown by PPS staff. Therefore I would like to express my gratitude, and that of the PPS senior management team, to our staff for the exceptional response shown at all levels of the organisation. I am extremely proud of how all teams pulled together and the fact that these unprecedented demands were met with resilience, innovative thinking and exceptionally hard work.

Planning for recovery

The disruption experienced in wider society in the past year was also mirrored across the criminal justice system as we all learned to live with the reality of Covid-19.

The health and well-being of our staff was a primary consideration and we switched substantial parts of our office functions to a remote footing almost overnight. We found IT solutions, re-designed many of our core business processes and serviced court hearings remotely for the first time, while ensuring that all possible steps were taken to protect staff remaining in the office.

During the initial period of lockdown, only essential court business could be conducted and all court business was channelled through four main court 'hubs' in Belfast, Lisburn, Londonderry and Dungannon. From June onwards, we worked with our partner agencies including the Northern Ireland Courts and Tribunal Service (NICTS) and Police Service of Northern Ireland (PSNI) to support the expansion of the operational court estate and increasing levels of activity. By the end of the financial year the majority of court locations had reopened for business.

The operational limitations created by the pandemic have inevitably created some backlogs, particularly in the court system. For example, in the Magistrates' Courts the number of new summonses pending issue rose sharply during the early months of the emergency, as we faced constraints in terms of the numbers of new cases that could be listed. Summons volumes peaked at just under 4,500 in June 2020, compared with under 250 at the end of February. However, this backlog has now been reduced very significantly and as at 31 March 2021 the figure stood at 500. Efforts are also being made to address a backlog of indictable cases as business levels in the Crown Courts increase. Of course further work needs to be done and it is likely that the criminal justice system will continue to feel the effects of the pandemic during the year ahead.



As Director, I recognise the negative impact this disruption has had on victims and witnesses and the delays experienced by many. Throughout the pandemic the Victim and Witness Care Unit (VWCU) has maintained its services, ensuring that victim notifications were issued in a timely manner. General updates to keep victims informed were also issued via PPS social media platforms and this important engagement will continue into 2021-22.

Throughout the pandemic, performance in respect of the timeliness of our prosecutorial decisions has been monitored on an ongoing basis. The PPS Business Plan for 2020-21 included 10 timeliness targets, and of these 7 were achieved in spite of the very difficult operational conditions.

Working with partners

In addition to working collaboratively on recovery issues, throughout the pandemic we have engaged with partners on a range of service improvement initiatives. This includes the 'Speeding up Justice' Programme which provides the framework for the initiatives set out in the Justice Act (Northern Ireland) 2015. A number of these initiatives are also reflected in the NI Executive's 'New Decade, New Approach', and as such are of strategic importance in terms of enhancing service delivery, improving efficiency and delivering better outcomes within the criminal justice system.

The PPS Service Improvement and Innovation Programme (SIIP) has been critical in ensuring the co-ordination of our efforts in this regard, providing a framework for project oversight and effective delivery. Key initiatives under the SIIP umbrella have included Committal Reform, the Indictable Cases Process (ICP), Gillen Review implementation, the Criminal Justice System Northern Ireland (CJSNI) Digital Strategy and the joint PPS / PSNI Working Together Initiative. Progress on all initiatives has been monitored by the Strategic Improvement Board, chaired by the Deputy Director.

Our Casework

Overall PPS caseload during 2020-21, at 40,656, represented a decrease from the 43,332 cases received in the previous year. This reduction in caseload was, for the large part, a direct result of the Covid-19 pandemic. This has seen a reduction in crime rates generally in Northern Ireland and a corresponding drop in crimes recorded by the PSNI.



In 2020-21 4,409 files were received in our most serious 'case weight' categories (1 – 4), including homicide, sexual offences and serious fraud, a reduction of 8.4%. Prior to 2020-21, there had been year on year increases in these serious cases from 2013-14 onwards. Again this aligns with the published recorded crime figures. Whilst any reduction in serious crime is to be welcomed, I would expect to see increases in serious cases in the year ahead as the lockdown restrictions in Northern Ireland are eased.

This year we have also had to deal with a range of new case types related to alleged breaches of Covid-19 regulations. These have created additional pressures, but also challenges in terms of dealing with the rapidly evolving legislation and the often intense public focus on outcomes.

In the last year, the PPS Serious Crime Unit (SCU) has continued to see a substantial volume of files being submitted in the most serious case types we deal with such as non-terrorist murder, manslaughter, sexual offences and cases involving human trafficking. A new 'gateway' approach adopted in 2019 has now bedded in, so that there is a consistent focus on the quality of files being submitted to the Unit.

During the year our conviction rates remained high with a rate of 91.6% achieved in the Crown Court and 81.1% in the Magistrates' and Youth Courts. This compared with rates of 87.6% and 81.3% in 2019-20.

Digital Justice

The technology we use to support our operations is evolving rapidly as we engage with partners in implementing the CJSNI Digital Strategy. During 2020-21 Phase 1 of the Digital Evidence Management initiative was launched successfully which saw the electronic transfer of multi-media evidence, such as CCTV, from the PSNI to the PPS, greatly reducing the need to transport and manage physical discs. The next phases of the project will be progressed during 2021-22. The operating difficulties experienced during the pandemic have underlined the need for technical innovation and the importance of initiatives of this kind.

The nature of PPS casework is also changing and is becoming more and more complex as both police and prosecutors must now deal with unprecedented volumes of digital evidence. This represents a major challenge in terms of our resources and is evidenced across a broad range of offence types, including sexual and domestic violence and abuse and the more serious drug cases.



Communication

The outcomes of a number of high profile cases has brought extended periods of scrutiny of our work.

I believe that it is the independence of the PPS which ensures the integrity of prosecutorial decision making. This is vital in maintaining public confidence and I am pleased that the latest Northern Ireland Life and Times Survey findings continue to demonstrate high levels of public confidence in the fairness and impartiality of the PPS.

However independence should not mean isolation or that we should not be accountable. We operate within an adversarial system designed to make us accountable for the decisions taken to bring defendants before the courts. I continue to see open and transparent engagement with the victims and witnesses of crime, representative groups and indeed the wider community as being key to maintaining confidence in the PPS and the wider justice system.

A number of projects during 2020-21 have been aimed at improving engagement and communication. For example, a new Communications and Engagement Strategy has been published with the aim of helping victims, witnesses, stakeholders and the wider public to understand the work of the PPS and feel confident in our effectiveness. The Strategy includes an overarching corporate communications commitment designed to ensure all PPS communications are as open, transparent and as clear as possible.

A Stakeholder Engagement Forum, including representatives from victim and witness advocacy groups, was also established in 2020, with the intention of listening to and engaging with our key partners to improve service delivery. It is led by Senior Assistant Director (SAD) Marianne O'Kane.

Effective engagement with our Forum, as well as through the media and with political representatives, will continue to play an important role. There are often misconceptions about the role of the PPS and I wish to reach out in order to build understanding of the work we do. Explaining our role within the justice system, providing reasons for our decisions and listening to how we can improve our services will be a key focus of our communications. I hope that we will be seen as an organisation that learns not only from our mistakes, but also our successes.



Our people

As outlined above, the past year has demonstrated beyond question the ability, agility and resilience of our greatest asset – our people. The pandemic fundamentally shifted how and where we operate. As essential workers, many court-facing staff continued to attend court and other locations as the country was in lockdown, and others went from office based working to home working with all the new demands that brings.

We are acutely aware of the strain of the past year on everyone, both at work and in our home lives, and have made staff well-being a key priority.

We have used video-conferencing to move a range of staff support services online, including Northern Ireland Civil Service (NICS) training services and well-being resources. The PPS People Forum has continued to sit, advocating for staff and ensuring their voices are heard on key issues, while work by the Investors in People (IIP) working group has continued, along with progress on delivering the PPS People Plan.

While direct staff engagement has not always been possible, I continue to update teams through regular email and video messages, and a new staff intranet will be launched later this year.

Future challenges

There is no doubt that CJSNI partner agencies will continue to work strongly together to negate the effects of the ongoing pandemic. The current position is extremely challenging, and most difficult for victims and witnesses, as efforts continue to clear backlogs and return to a more normal business levels.

Despite the difficulties, there are reasons to be positive and we are hopefully beginning to see the end of the pandemic. The PPS shares in our partners' collective desire to emerge from the pandemic in the strongest position having managed to learn and retain some of the unexpected positives the unexpected changes created.

Stephen Herron

Director of Public Prosecutions for Northern Ireland



► The PPS Year in Summary

Supporting a safer community by providing an effective and high quality prosecution service

Strategic Priority 1



40,656

CASES RECEIVED IN 2020-21



45,628

DECISIONS ISSUED



22,392

DEFENDANTS DEALT WITH AT COURT

Building confidence in the independence, fairness and effectiveness of the service

Strategic Priority 2



70%

CONFIDENCE IN THE FAIRNESS AND IMPARTIALITY OF THE PPS



43

COMPLAINTS RECEIVED. 4 UPHELD AND 12 PARTIALLY UPHELD



84%

OF COMPLAINTS ASSESSED AND COMPLETED WITHIN AGREED TIMESCALES



83%

FOI REQUESTS DEALT WITH WITHIN AGREED TIMESCALES

Meeting the needs of victims and witnesses

Strategic Priority 3



194

REQUESTS FOR REVIEW OF A PROSECUTION DECISION. 9 RESULTED IN THE ORIGINAL DECISION BEING CHANGED



61%

OF DECISION NOTIFICATIONS ISSUED WITHIN 7 DAYS



75%

OF NOTIFICATIONS OF THE ARRAIGNMENT DATE ISSUED WITHIN 7 DAYS

Strengthening our capability by continuously improving the way we work

Strategic Priority 4



£38.4m

TOTAL BUDGET FOR 2020-21



£36.7m

NET RESOURCE OUTTURN



98%

OF INVOICES PAID WITHIN 10 WORKING DAYS



99%

OF INVOICES PAID WITHIN 30 WORKING DAYS



85%

OF ALL 28 DAY CHARGE CASES WERE REVIEWED WITHIN AGREED TIMELINES

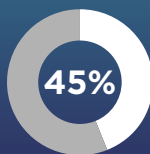


7 of the 10

TARGETS WERE ACHIEVED IN TIMELINESS OF DECISIONS

Supporting and empowering our people

Strategic Priority 5



45%

EMPLOYEE ENGAGEMENT - NICS STAFF ATTITUDE SURVEY



399.2

SUBSTANTIVE FTE AS AT 31 MARCH 2021



94%

OF STAFF WORKING IN FRONTLINE SERVICES



► 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. 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

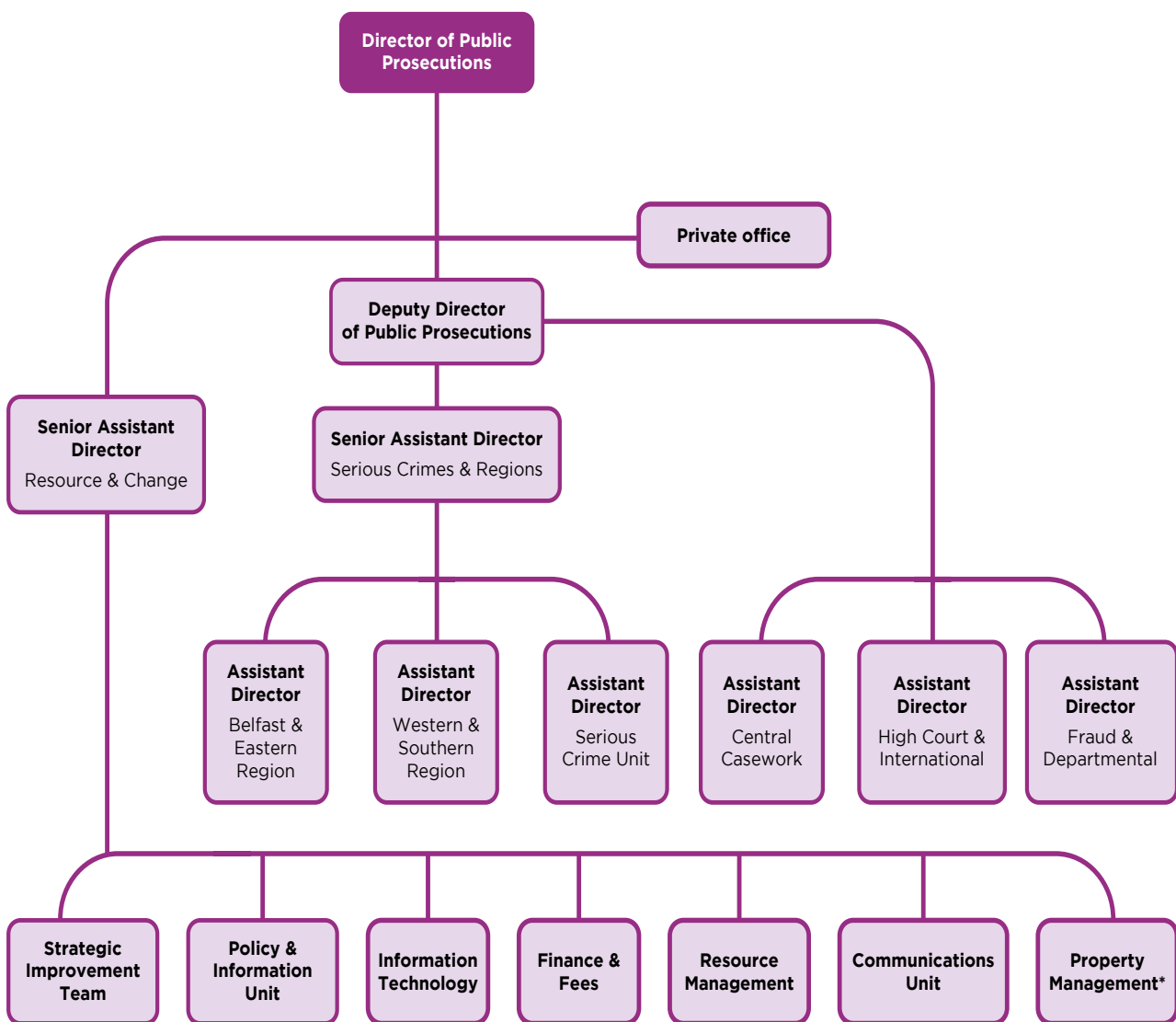
The PPS is a regionally based organisation. There are two regions, Belfast and Eastern Region and Western and Southern Region, each of which is headed by an Assistant Director (AD). The AD is responsible for working with the courts and the police to provide a high quality prosecution service in their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

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

- The 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 some of the most high profile and difficult cases in Northern Ireland, including files relating to terrorism and organised crime.



- Fraud and Departmental Section, dealing with serious and complex fraud files submitted by the police, as well as files from government departments and agencies.
- 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.



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



The SAD Resource 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, as well as the VWCU.

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 AGNI, including Human Rights Guidance issued under Section 8 of the Justice (Northern Ireland) Act 2004.

Prosecution Decisions

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

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

The Test for Prosecution is a key element of the Code for Prosecutors issued under Section 37 of the Justice (Northern Ireland) Act 2002. The Code gives guidance on the general principles to be applied in determining in any case 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 NI 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

The PPS works in partnership with the PSNI, the 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 Programme Delivery Group (CJPDG). The PPS is represented on the CJPDG which comprises senior officials from each of the various agencies.

PPS Strategic Priorities

PPS corporate planning is based around five strategic priorities which act as a framework to drive our planning outcomes and our approach to managing performance and risk. Within each priority area a number of outcomes have been set out as the focus of the PPS's work programme and these will help to progress the delivery of the Service's vision.

Risk Management

The PPS is committed to high standards in 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 December 2019 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 Corporate Risk Register is aligned with the five strategic priorities of the PPS. During 2020-21 the Board identified thirteen corporate risks that could, if not managed properly, have reduced the Service's ability to deliver against its strategic priorities.



Strategic Priority	Risk Area	Description
<p>Supporting a safer community by providing an effective and high quality prosecution service</p>	<p>Coronavirus (Covid-19) – Impact on PPS Delivery and Performance</p>	<p>The Covid-19 pandemic (including a second wave and any ‘circuit breaker’ decision by government in response) leads to severe difficulties in terms of operational and staff planning which have a significant negative impact on service delivery and organisational performance.</p>
	<p>Legacy Arrangements.</p>	<p>The issues raised by the PPS in its consultation response on the draft proposals for a Historical Investigations Unit (HIU) are not adequately addressed with the result that the office acquires responsibilities beyond its current statutory functions and its capacity to resource and deliver.</p>
<p>Building confidence in the independence, fairness and effectiveness of the Service</p>	<p>Disclosure</p>	<p>The disclosure regime, including arrangements for the evaluation of disclosure practice, is not fit for purpose so that the PPS is unable to maintain the trust and confidence of criminal justice stakeholders and the wider public.</p>
	<p>Management of Serious and High Profile Cases</p>	<p>Ineffective management of serious / high profile cases has the potential to damage public confidence in the Service.</p>
	<p>Stakeholder and Public Engagement</p>	<p>The Service does not seize opportunities to engage and influence its stakeholders and the public, resulting in a failure to build political and public confidence.</p>
	<p>Information Management and Security</p>	<p>PPS systems do not comply with GDPR requirements and/or cyber-security best practice, resulting in data and privacy breaches and potential financial penalties.</p>



Strategic Priority	Risk Area	Description
Meeting the needs of victims and witnesses	Victim and Witness Services (under Covid-19)	Under the Covid-19 pandemic (including lockdown and 'circuit breaker' arrangements), the PPS does not provide the standards of service to which victim and witnesses are entitled, with the result that our commitments under the Victim and Witness Charters are not met.
	Funding Pressures	Unavoidable funding pressures during 2020/21 may have a negative impact on levels and standards of service and the delivery of strategic initiatives such as the Gillen Review, Speeding-up Justice and the PPS People Plan.
	Prosecutor Capacity and Capability	The Service is unable to respond effectively to new initiatives, including the delivery of legacy arrangements, due to the limited availability of experienced Senior Public Prosecutors (SPP) and potential delays in the recruitment of replacement legal staff.
Strengthening our capability by continuously improving the way we work	Delay and Change Management	Ineffective management of change in support of criminal justice initiatives aimed at improving service quality and speeding up justice are not effective, and puts at risk the implementation of strategic initiatives and the delivery of anticipated improvements in timeliness.
	Brexit	Uncertainty regarding the outcome of negotiations between UK Government and the EU, particularly in international matters, leads to difficulties in operational and resource planning and delay in the implementation of revised arrangements.



Strategic Priority	Risk Area	Description
Supporting and empowering our people	PPS People Plan	Failure to meet PPS People Plan objectives has a significant impact on levels of staff engagement and service delivery.
	Coronavirus (Covid-19) - Impact on the Well-being of Staff	Agreed mitigation measures in response to the pandemic are insufficient to protect the health and well-being of staff.

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 2020-21 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 corporate 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 2020-21, with feedback provided to the Management Board as necessary.

Programme for Government (PfG)

On 26 May 2016, the NI Executive agreed the draft Programme for Government (PfG) Framework for 2016-21. The draft framework contained 14 strategic outcomes which, taken together, were designed to set a clear direction of travel and enable continuous improvement on the essential components of societal wellbeing. They touched on every aspect of government, including the attainment of good health and education, economic success and confident and safer communities.

In addition to merely fulfilling statutory obligations, the aim was to be able to target those things that make real improvements to the quality of life for the citizen. The outcomes were supported by 42 indicators which were clear statements for change. Each indicator was accompanied by measures intended to demonstrate performance in relation to the outcomes - providing a basis to monitor progress and take corrective action.

A key feature of the PfG was its dependence on collaborative working between organisations and groups, whether in the public, voluntary, or private sectors.



The underlying intent was for the various bodies to work collectively to deliver this programme, driving work across boundaries and focusing on the outcomes rather than traditional departmental lines.

Outcome 7 is the primary focus for the criminal justice system: “we have a safe community where we respect the law and each other”. Although the work of the PPS extends across a number of the indicators linked to this outcome, the key contribution is in respect of Indicator 38, and in particular in tackling avoidable delay:

- Indicator 38: Increased effectiveness of the criminal justice system. Speeding up the criminal justice system has been a priority since the devolution of policing and justice in April 2010. The speed of the system matters to victims and witnesses, and to their families and communities. It is important to offenders too, and early resolution of cases can help with offenders’ understanding of the implications of their actions. Overall, speed is one element of confidence in the system. Confidence in the justice system is also important as it helps demonstrate legitimacy and respect for the rule of law.

Performance in respect of the timeliness of prosecutorial decisions is monitored by senior management on an ongoing basis (for further details see ‘Timeliness of Decisions’, page 48).



Performance during 2020-21

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

A number of quality assurance reviews were undertaken by the Policy and Information Unit (PIU) and the Strategic Improvement Team (SIT) during 2020-21, including:

- Use of decision information requests (DIRs) in indictable cases;
- Prosecution of cases involving domestic violence and abuse;
- Thematic review of streamline no prosecution files;
- Police use of Property Evidence Logs;
- Sharing of the Structured Outline of Case; and
- Sharing of Multi-Media Evidence.

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 2020-21. A new policy for prosecuting cases of modern slavery and human trafficking was published for consultation in January 2021. An updated road traffic policy was also published in December 2020. In addition, new guidelines for the prosecution of young offenders have been subject to a period of public consultation and will be published in summer 2021.

A large number of internal guidance documents have also been published, covering issues such as the new Coronavirus Regulations, digital evidence, the approach to consultations with victims and witnesses, the use of Violent Offences Prevention Orders and the use of Registered Intermediaries (RI).



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 PPS have temporarily appointed a dedicated Principal Public Prosecutor (PPP) to work alongside the AD for the SCU on implementation of accepted recommendations, as well as a permanent PPP policy lead for sexual offences who will feed into this work. A senior multi-agency group chaired by the DoJ is overseeing Gillen implementation and the PPS is at the forefront of the delivery of a number of the key recommendations.

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 which require all key partners to work together to achieve sustainable and transformative change. Work is ongoing with regard to the 14 identified Strategic Priority Areas. Progress has been achieved in a number of areas, including:

- The PPS and PSNI working jointly through the Disclosure Improvement Forum and Disclosure Working Group to facilitate training and improve the disclosure process.
- The voluntary protocol led by Judge Smyth to expedite sexual offences cases involving children under 13 in the Belfast area, which commenced in September 2019, has been extended.
- Two Remote Evidence Centres, one in Belfast and the other in Craigavon, are now ready for use. These Remote Evidence Centres aim to improve the evidence and experience of victims when attending to give evidence.
- The Gillen Training Group has been established to develop a multi-agency training strategy to support increased awareness, sensitivity and handling of serious sexual offences. Learning Theme Frameworks are currently being finalised and will be presented to the senior multi-agency group for approval in spring 2021.
- A pilot of Separate Legal Advice for victims pre-trial commenced on 1 April 2021. 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.



Domestic Violence and Abuse

Domestic Abuse and Civil Proceedings Act

The Domestic Abuse and Civil Proceedings (NI) Act 2021 received Royal Assent in March 2021. The Act creates a new domestic abuse offence, as well as statutory aggravators which can be applied to offences in a domestic context.

The PPS has engaged with the DoJ and partner agencies in the planned implementation of the Act, and a number of key work strands are being progressed, including:

- IT development / changes to the Causeway data sharing mechanism;
- Development of legal and procedural guidance; and
- Design of a comprehensive training and awareness programme for staff and key stakeholders.

Substantial progress has been made over the course of the year. It is anticipated that a commencement order will give the legislation operational effect from November 2021.

Domestic Abuse Specialists

The PPS's senior management team has identified a need for new specialist prosecutors in the area of domestic violence and abuse (DV & A). Specialist Prosecutors, at both SPP and PP level, will be responsible for taking the large majority of decisions in DV & A cases. Key drivers for this include the introduction of the Domestic Abuse and Civil Proceedings Act, as well as the planned implementation of a number of domestic abuse initiatives later in 2021, in particular a pilot domestic violence court in Belfast Magistrates' Court and a new clinic-based pilot for dealing with DV & A cases.

The new specialists will be in place from the summer of 2021.

Hate Crime

Official Statistics

In September 2020, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime during the 2019-20 financial year. The coverage of these statistics included details of enhanced sentences imposed in cases aggravated by hostility.



Statistical Bulletin on Cases Involving Hate Crime 2019/20: [Statistical Publication: Cases Involving Hate Crime 2019/20 | Public Prosecution Service Northern Ireland \(ppsni.gov.uk\)](#)

Review of Hate Crime Legislation

Judge Desmond Marrinan's independent review of hate crime legislation in Northern Ireland was published on 30 November 2020. His [final report](#) contains 34 recommendations, focused on ensuring that existing hate crime legislation represents the most effective approach for the justice system to deal with criminal conduct motivated by hatred by considering issues such as: the range of protected characteristics; aggravated offence model for prosecutions; the use of stirring up offences; opportunities for restorative justice; support for victims; and online hate speech.

In carrying out the review, Judge Marrinan was supported by a reference group of relevant experts, and a broader forum of key stakeholders. The PPS was represented on both the Core Expert and Key Stakeholder groups, and in addition to attending regular meetings of the respective groups, PPS policy staff have engaged in correspondence with the Review Team to provide a PPS perspective in response to the range of issues raised.

The PPS has provided the DoJ with a preliminary response to those recommendations of relevance to the PPS.

Hate Crime Delivery Group

The Hate Crime Delivery Group (HCDG) provides a mechanism for a co-ordinated 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 the Serious Crime Unit

A review of the SCU was conducted by Business Consultancy Services (BCS) during 2018-19 and all relevant recommendations have now been successfully implemented. During 2020-21 the Resource Management Team for PPS again engaged BCS to conduct a follow up weighting and loading exercise. The purpose of this follow up was to ensure that the appropriate staffing resources were in place and that the new staffing model could deliver the required level of work.



Advocacy

Higher Court Advocates

The PPS continues to use three in-house Higher Court Advocates (HCAs) to conduct Crown Court cases. During 2020-21 a total of 129 cases (13% of the total) were briefed to HCAs. This represented a decrease on the previous year. The decreased activity levels were as a direct result of the pandemic and the fact that the Crown Courts had only limited operating capacity for much of the period.

Whilst no financial savings were identified during this year, PPS remains committed to the use of HCAs in Crown Courts and the scheme continues to be monitored for effectiveness and future financial savings.

Panel Counsel

In 2009, the Service established a Panel Scheme for the instruction of external counsel, both junior and senior. The most recent refresh of the junior panel was taken forward in 2019, via an open competition, and a new panel appointed. The senior panel was dispensed with in 2015 as small numbers made briefing restrictive. The junior panel continued to operate effectively during 2020-21.

Over the course of the financial year, Senior Counsel was briefed in 8.3% of Crown Court cases, a similar outcome to the previous year (8.1%).

Security Policy Framework

Information Assurance

The main focus for the Service during 2020-21 was the consolidation of the General Data Protection Regulation (GDPR) and the related Data Protection Act 2018, and towards the end of the year the impact of Brexit on 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. For example, a Compliance Report was developed and this forms the basis of reporting to the Management Board and the ARC. The DPO reviewed all Privacy Notices, Memoranda of Understanding (for the sharing of data), and information assurance policies. The DPO assisted Business Areas to carry out Privacy Impact Assessments on new developments that impact on personal data. The DPO also recorded and managed data incidents and advised the Senior Information Responsible Officer (SIRO) on follow-up actions including reporting to the ICO as necessary.



Business Resilience

As the Covid-19 pandemic continued throughout the year, the Management Board has been unable to finalise the review of the Corporate Business Continuity Plan (BCP) completed at the end of 2019-20. However, the Board implemented the BCP to manage the crisis, and during the year, the widespread implementation of home working has provided additional resilience for the future which will be incorporated into future plans.

The Board intends to further review the BCP in light of the response to the current Covid-19 crisis. However, this will not take place until the current incident is over. Until then, the Business Continuity Coordinator is maintaining a record of the response to the incident and will prepare a report of the PPS response. This will then inform the further review of the BCP.

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

A new Communications and Engagement Strategy for 2021-26 has been approved to meet 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 with the PPS's Stakeholder Engagement Forum; the development of digital channels and platforms as a way to reach stakeholders; and a full package of cross-platform communications support for a large number of high profile announcements.

The new PPS website, launched in 2019, continues to be improved based on feedback from stakeholders. Work on a refreshed intranet site is ongoing.

Outreach Programme

During the course of 2020-21 a series of inter-agency 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.

However a number of regular outreach activities were curtailed as a result of the Covid-19 pandemic, such as PPS representation at the Belfast Pride and Mela Festivals, which did not take place in physical form. Digital and online substitutes for these events were publicised internally.

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. The majority of complaints are satisfied 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.



There is also an Independent Assessor of Complaints (IAC) for the PPS. 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. The current post holder, Ms Sarah Havlin, was appointed in July 2019.

During the year, a total of 43 complaints were received by the PPS, a slight decrease on 2019-20 (53). Four of these complaints were fully upheld and a further twelve upheld in part.

The IAC's Annual Report for 2020-21 will be published on the PPS website, which also contains previous reports and further information on the complaint handling process.

Equality Scheme

The Service published a detailed Equality Action Plan for 2020-21. Key objectives achieved during the year included the publication of statistical bulletins on the prosecution of sexual offences and hate crime. Unlike in previous years, attendance at public outreach events and in-person awareness training and seminars on Section 75-related matters could not take place due to pandemic restrictions.

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 2020.

Disability Action Plan

The Service's Disability Action Plan covered a one year period to 31 March 2021. The plan set 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. Due to pandemic restrictions in place during 2020-21, training and awareness raising was limited to the provision of online facilities to staff, and the internal promotion of online activity conducted by external disability advocate and support organisations.



The SAD for Resources and Change, as the PPS Equality Champion, has participated in the regular meetings of the NICS Diversity Champions Network. The Equality Officer attends quarterly meetings of the Criminal Justice Equality, Diversity and Inclusion 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, two Rural Needs Impact Assessments have been completed during 2020-21, in relation to the PPS policy for Prosecuting Cases of Modern Slavery and Human Trafficking, and a revised Policy for Prosecuting Sexual Offences. In addition, the impact of a range of emergency measures and initiatives in response to the Covid-19 pandemic have been assessed with regard to their impact upon rural needs.

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 2020-21, the VWCU re-prioritised the services it delivers due to the ongoing pandemic. This was in line with the PPS's recovery priorities and consistent with the agreed recovery process across all Criminal Justice organisations. The VWCU's management continue to work with their delivery partner, PSNI, to ensure the Unit is resourced effectively.

In the previous year, PPS assisted VSNI to deliver training to Court Observers. However, during 2020-21 this was curtailed due to pandemic restrictions.

Registered Intermediaries 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 PPS is a member of the inter-agency Victim and Witness Steering Group (VWSG) which provides an oversight and co-ordinating forum to deliver the strategic policy direction decided by the Minister and supported by the CJB. There were a number of meetings of the VWSG during 2020-21 which afforded CJSNI partners an opportunity to discuss issues relating to implementation of the Victim and Witness Action Plan 2017-2020, the development of a new Victim and Witness Strategy, CJINI's Inspection Report 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 can be monitored.

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 from within the VWCU who will assist witnesses with queries, help determine what payments they are entitled to 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 2020-21 was £82k, compared with £274k in 2019-20.

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.



During 2020-21, this work has been wide-ranging, involving a number of different strands. In particular, the committal reform initiative, which originates from the 2015 Act, sets out a number of significant changes to the committal arrangements in Northern Ireland. These include the direct committal from the Magistrates' to the Crown Court of an accused person, charged with specified/relevant offences. The final target date for direct committal implementation is yet to be finalised but is anticipated as autumn 2022 subject to the passage of the Criminal Justice (Committal Reform) Bill and ongoing project development. The Bill provides for a number of additional changes, including the abolition of oral evidence at committal and the application to dismiss process, discontinuance powers for the PPS and an expanded cohort of offences eligible for direct committal, now to include all offences triable only on indictment.

Since March 2020 DoJ have adopted a revised Programme Structure including the appointment of a Programme and Change Manager and a new programme structure supported by four Project Boards - IT, Legislation, Legal Aid and Business Change. PPS have representation at both Programme and Project Board levels. In order to ensure consistency of approach, the PPS have revised internal governance structures to reflect the wider Programme structures. A number of internal work streams have been developed to assist in the implementation of the PPS Project Plan. The PPS Committal Reform Project Team have also commenced delivery of a number of awareness raising sessions for staff. Work is also underway to model the impact of Committal Reform on resources, while quality assurance work is being undertaken to inform operational planning for Committal Reform.

In November 2020 the PPS provided a written response to the Justice Committee on their call for evidence on the Criminal Justice (Committal Reform) Bill. The Deputy Director subsequently attended the Justice Committee to provide oral evidence on the matter in February 2021 and has also provided further written representations on follow up queries from the Committee on statutory time limits and custody time limits.

Working Together

In November 2015, CJINI released a report on the quality and timeliness of police files. In response to the report, PPS and PSNI formed a joint project team to explore the key issues raised. The Project Team focused on a number of key areas:

- The extension of agreed evidential standards to most common indictable offence types.



- A proportionate file build based on the anticipated plea of the defendant.
- Early submission of 28-day charge files by police.

Following a pilot, the Working Together principles were rolled out for the majority of summary offence types across Northern Ireland. This was carried out on a phased basis between February and October 2019. The project was fully rolled out on the 1st November 2019 with the result that currently around 90% of summary files are Working Together files.

The SIT supports the design and delivery of Working Together processes for PPS. The Working Together Board, jointly chaired by the SAD for Serious Crime and Regional Prosecutions within PPS and a PSNI Assistant Chief Constable, provide the oversight and governance structure to monitor compliance.

Following full roll out of the Project, work has been ongoing to monitor and reinforce operational compliance with the Working Together processes and procedures agreed with PSNI. This work has included:

- Quarterly Police Decision Maker/Prosecutor meetings;
- The introduction of a governance structure for the review of Working Together files;
- Expansion of evidential standards to other offence types;
- Joint quality assurance work in respect of domestic violence files;
- Joint quality assurance work in respect of 'NGAP' (Not Guilty Anticipated Plea) files and Property Evidence Reports;
- Implementing changes to key documents and file builds as required;
- Quality assurance work;
- Scoping new processes to aid recovery work;
- Scoping the roll out of Working Together principles to summary sexual offences; and
- Development of a Service Level Agreement between PSNI and PPS to support and outline WT principles and processes.



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.

The SIT supports the design and delivery of ICP processes. The Working Together Board again provides the oversight and governance structure to monitor compliance.

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;
- Monthly monitoring; and
- Scoping the potential expansion of ICP offences in line with the Gillen report and to support Committal reform changes.

The SIT has provided input to an interim DoJ evaluation and a final report is pending. Funding for the resource required for the ICP process has been provided from Fresh Start Funding. This ceased in March 2021 and no new funding streams have been identified to date.

UK Exit from the EU

The UK left the EU on 31 January 2020. A transition period commenced on 1 February 2020 and expired at 11pm on 31st December 2020.



The PPS have engaged extensively with criminal justice partners to prepare and implement plans to ensure continued cooperation with EU Member States following the expiry of the transition period.

On 24th December 2020, the UK and EU reached a Trade and Cooperation Agreement; the [Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the One Part, and the United Kingdom of Great Britain and Northern Ireland, of the Other Part](#). The Agreement contains provision for law enforcement and judicial cooperation, including;

- New surrender arrangements to replace the European Arrest Warrant (EAW);
- Continued cooperation on mutual legal assistance in criminal matters, supplementing the relevant Council of Europe Conventions by providing for streamlined processes, including specific timescales for action;
- Continued cooperation on asset freezing and confiscation, supplementing the relevant Council of Europe Conventions by providing for streamlined processes;
- Cooperation with Eurojust, supporting effective multilateral cooperation between the UK and EU Member States on the investigation and prosecution of serious cross-border criminal cases;
- Cooperation with Europol, supporting effective multilateral cooperation between the UK and EU Member States on serious and organized crime and terrorism;
- The exchange of DNA, fingerprints and vehicle registration data; and
- The exchange of criminal record information.

The PPS continues to engage with NI criminal justice partners and with prosecution colleagues across the UK as we adapt to the new UK-EU security relationship. This includes representation on;

- The International Criminality Cooperation Board (ICCB);
- The UK-Irish Criminal Justice Cooperation Network;
- The Cross Border Agency Group on Extradition;
- The Criminal Justice System NI, EU Exit; and
- Home Office Mutual Legal Assistance Working Group.



The PPS do not currently anticipate a significant impact on resources as a result of the UK's withdrawal from the EU. However, this will only be confirmed as the new arrangements come into operation.

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 2020-21 a total of 26 confiscation orders were granted by the courts, with a value of £1,254k. This compared with the total of 22 orders granted during 2019-20, with a value of £1,756k.

Information and Communications Technology (ICT)

As for many organisations, 2020-21 has been a particularly challenging year for the PPS. The Covid-19 pandemic has forced a paradigm shift in the way the organisation works and in how digital services are delivered.

The early focus was on enabling as many staff as possible to work remotely and over 400 users now have a mobile device with secure remote access to PPS systems. As a result, key services have been maintained whilst reducing footfall in PPS offices, thus ensuring a Covid safe working environment. In addition to issuing mobile devices, the ICT team has worked to enhance the ICT infrastructure in order to support the large scale move to home working.



Communication and collaboration are essential elements in the delivery of day to day PPS services and the ongoing change programme. To support this, video conferencing facilities have been established which work alongside the Service's cloud based digital meetings system so that staff can meet and discuss work without the need to be physically in the same room. ICT staff have also worked closely with NICTS to enable virtual attendance at court.

The volume of multimedia evidence in criminal cases is increasing steadily. For example, the PSNI have implemented body worn video cameras and this has added to the amount of digital evidence submitted to the PPS. 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, is in the final stages of development and is scheduled to go live in the early part of 2021-22. Design work has also commenced on the third phase which will enable sharing with defence solicitors.

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. A joint Digital Justice Strategy has been published to cover the period 2020 - 2025. This strategy not only explores emerging technologies and their application to the justice process, but also encourages PPS staff to seek new and better ways of carrying out their day to day functions.

Sustainable Development

Sustainable Development continues to be promoted across the Service. 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 channelled 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 recent introduction of multi-function printer / scanner devices has also contributed to our green housekeeping efforts.



The 22nd anniversary of the NI Environmental Benchmarking Survey saw the PPS gain a Silver Award, which is the same score as last year.

The Service's maintenance, procurement and off-site storage contracts are centrally managed by the Department of Finance's (DoF) Central Procurement Directorate where sustainable development is factored into the establishment of all contracts.

The Service's achievements must be seen in the context of the pandemic which has had a significant impact on collective efforts.

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 (FTE) staff capacity is 486. As at 31 March 2021, the overall FTE staffing level was 399.2 permanent staff, 65.2 temporary staff and 7 seconded staff.

Over the year, the PPS Resource Management Team (RMT) has striven to maintain FTE staffing levels against capacity in a challenging environment. Recruitment of substantive staff in 2020-21 was hindered due to NICS HR embargos on elective transfers, as well as difficulties in training staff in a socially distanced environment. However, a total of 14 new substantive staff were recruited and 4 were promoted internally within PPS. A further 3 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 posts within the organisation.

Learning and Development

The Service's Corporate Training Plan for 2020-21 was developed around the training needs as identified by senior management, as part of the consultation process between the RMT and senior management.



In addition to generic training delivered by the Centre for Applied Learning (1,008 online packages), a wide range of specialist training was procured and delivered to staff across the organisation. Due to the impact of Covid-19, 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.

Staff were also invited to make use of the NICS Assistance to Study for Adult Further Education programme, which made funding available for applications in the 2020-21 year. A total of 52 line of business training days and 76 line of business training events were attended by PPS staff.

Investors in People

The PPS currently holds IIP status, under the Sixth Generation Standard. As part of the ongoing assessment process, the Service was the subject of an annual review which took place in November 2020. The review focused on achievements and challenges, particularly as a result of the Covid -19 pandemic, and identified areas for future focus. The PPS is due for reaccreditation in August 2021.

PPS People Plan

Whilst the NICS has ownership of the NICS People Strategy, the PPS has responsibility for developing and delivering a department-specific People Plan that clearly aligns with the NICS vision, core messages and intent, but which at the same time remains relevant and engaging for the staff in the PPS. PPS is committed to the following principles: Encouraging effective management and leadership at every level; providing a role model in good behaviours; and creating better infrastructure to support internal communications. Following a consultation process with staff across the Service, five key priorities were identified which informed the PPS People Plan.

The past year has seen significant progress made in terms of the delivery of the individual action plans and the work of the various Committees tasked with the delivery of the five People Priorities.

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 in order to ensure that staff and all service users enjoy the benefits of a safe business environment.

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

As a result of Covid-19, the health and well-being of staff remain the primary concern of the organisation and detailed risk assessments have been completed for all offices in conjunction with Trade Union representatives. These risk assessments continue to be reviewed up to the date of publishing this report. A range of preventative measures are in place including social distancing, mandatory wearing of face coverings and widespread availability of hand sanitisers. Staff have been advised that they should continue to work remotely whenever possible. Guidance was also provided for staff working remotely, covering a number of areas including personal well-being, data security and the use of electronic devices.



Performance Analysis

► Performance against Key Delivery Targets

The Business Plan for 2020-21 sets 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 caseload and performance for the year are set out below, including an indication of longer term trends where appropriate. Information has also been provided with regard to areas of performance impacted by the coronavirus (Covid-19) pandemic.

STRATEGIC PRIORITY 1:

Supporting a safer community by providing an effective and high quality prosecution service

Casework

Case Receipts

During 2020-21 the PPS received 40,656 cases. This represents a decrease of 6.2% from the 43,332 cases received in 2019-20. While there was a levelling off in cases received between 2018-19 and 2019-20, there had been a relatively steady decline up to that point. The latest reduction in caseload may reflect this longer term downward trend, however it is more likely to be the direct result of the Covid-19 pandemic. This has seen a reduction in crime rates generally in Northern Ireland. For example according to PSNI data, in the 12 months from 1 March 2020 to 28 February 2021, there were 93,538 recorded offences in Northern Ireland, a decrease of 14,257 (-13.2%) when compared with the previous 12 months.

The decline between 2012-13 and 2019-20 (12.7%) was largely due to reductions in less complex summary cases, for example involving minor disorder and lower value retail theft, many of which are now dealt with directly by PSNI by way of Penalty Notices for Disorder (PND) or Community Resolution disposals. Case numbers in the more serious case categories have shown more consistency over the same period.



In 2020-21 4,409 files were received in 'case weight' categories 1 – 4 (including homicide, sexual offences and serious fraud), which are normally dealt with by SPPs. This compared with 4,813 in 2019-20 and represents a decrease in case numbers in the most serious case categories of 8.4%. There was a decrease of 5.8% in less serious case categories (5 – 8) over the same period. Again this aligns with police recorded crime data where lower crime levels have been seen across all crime types (for example, burglary, robbery and theft offences).

Decisions Issued

A total of 45,628 prosecutorial decisions were issued by the Service during 2020-21, which included 1,546 (2019-20, 1,788) decisions for prosecution on indictment and 27,638 (2019-20, 29,659) for summary prosecution.

The Test for Prosecution was met in the majority of cases considered by prosecutors during 2020-21. Of the 45,628 persons subject to a prosecutorial decision, seven-tenths (70.3%) were issued with a decision for prosecution or for diversion from the courts. This was a similar outcome to the previous year (69.6%).

Over the period from 2012-13 to 2019-20, the volume of decisions issued fell by 19.0% (from 61,955 to 50,174), with a further 9.1% decrease in the latest year to 2020-21. This broadly mirrors the decline in case receipts.

It should be noted that from June 2020 the vast majority of prosecutors have been able to access PPS systems (including the PPS Case Management System) remotely and from this stage the decision-making role across the service has been relatively unaffected. However due to the nature of the pandemic new operational processes had to be created to manage inter-agency risks, such as numbers attending courts, for example, HR 1 and HR 2 forms have had to be completed in order to request a 'substantive' hearing (i.e. typically one which requires the physical attendance of witnesses or relevant persons in the courtroom). These new requirements have had a significant impact on operational resource. The enforcement of social distancing measures within PPS offices has created additional pressures for PPS administrative teams, including Casework Support and Court Support; the large majority of administrative staff need to be office-based (e.g. to allow access to printers) and staffing numbers on site have had to be carefully managed in order to maintain a safe working environment.



Persons Dealt with at Court

During 2020-21, 1,077 defendants were dealt with in the Crown Court in Northern Ireland. This was a decrease of 31.7% on the previous financial year (1,576).

In the Magistrates' Courts, 21,315 defendants were dealt with during 2020-21, a decrease of 26.3% on the previous year (28,936).

The volume of business in both court tiers has been severely affected by the pandemic. During the early months of the emergency, for example, all court business was restricted to only four main court 'hubs' in Belfast, Lisburn, Dungannon and Londonderry, with only urgent matters being dealt with. This position eased over the course of the year and as at 31 March 2021 the majority of court offices were operational once again.

As a result of the ongoing restrictions, the PPS was constrained in terms of the numbers of new cases that could be listed. In the Magistrates' Courts the number of new summonses pending issue rose substantially during the early months of the emergency, peaking at just under 4,500 in June 2020. This compared with under 250 at the end of February 2020 (i.e. pre-pandemic). However, this backlog has now been reduced significantly by the PPS, working in conjunction with NICTS. As at 31 March 2021, under 500 new summonses were pending issue.

For indictable prosecutions (i.e. prosecutions in the Crown Court), proceedings are commenced by the issue of a 'Statement of Complaint' (SOC) prior to a committal hearing. The number of SOCs (number of suspects) awaiting issue pre-pandemic in February 2020 stood at just over 400. This rose to over 800 in August. The total at the end of the financial year was in the region of 750 suspects. Efforts are now being made to address this backlog as the Crown Courts return to normal business levels.

Conviction rates

The overall conviction rate in the Crown Court during 2020-21 remained high at 91.6%. The equivalent figure for 2019-20 was 87.6%.

The conviction rate in the Magistrates' Court during 2020-21, at 81.1%, was similar to that in 2019-20 (81.3%).



Quality Assurance

Dip Sampling

A key component of the PPS's legal quality assurance arrangements is the dip sampling of cases by ADs against the Service's Prosecution Quality Standards (PQS), introduced in 2015. PQS provide for a number of in-depth reviews to be 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, 309 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 97.7% of decisions assessed as being in accordance with the Code for Prosecutors (2019-20, 96.3%).

No Bills and Acquittals by Direction

In addition to monthly dip sampling, 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 2020-21, a total of 4 No Bills (all charges) were granted and there were no Acquittals by Direction. This was an improvement on 2019-20 (20 and 11 respectively) albeit on the basis of a reduced Crown Court caseload.

Budget Outturn

The total budget of the PPS for 2020-21 was £38.4m of which £37.6m was in respect of Resource Departmental Expenditure Limit (DEL). The Net Resource Outturn was £36.7m which reflects a total underspend of £1.7m. Detailed explanations of the variances are given in the Statement of Outturn against Assembly Supply at pages 94 and 100.

Payment of Suppliers

PPS is committed to the prompt payment initiative which sets out a target for Northern Ireland Departments to pay 95% of external supplier invoices within 10 working days of receipt of valid invoices. PPS payment processing is conducted by Account NI and performance is monitored monthly. For the year ended March 2021, PPS achieved payment of 98.0% (2019-20: 97.8%) of invoices within 10 working days and 99.2% (2019-20: 99.6%) of invoices within 30 working days.



The Department had also set a target for 95% of purchase orders to be compliant with Account NI procurement guidance. The outcome for the year was 97.8%, compared to 98.5% for 2019-20.

STRATEGIC PRIORITY 2:

Building confidence in the independence, fairness and effectiveness of the Service

Public Confidence - The Northern Ireland Life and Times Survey

In order to monitor public confidence in the Service, the PPS commissions a module for inclusion 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 for their 2018, 2019 and 2020 surveys.

The fieldwork for the 2020 survey was conducted between October and December 2020. Four questions were asked and the key findings were as follows:

- Around nine-tenths (90.7%) stated that they had heard of the PPS (2019: 83.1%).
- More than three-fifths (62.1%) were very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime (2019: 66.3%).
- More than two-thirds (70.3%) were very or fairly confident that the PPS provides a fair and impartial prosecution service (2019: 76.6%).
- Around seven-tenths (69.1%) were very or fairly confident that the PPS takes prosecution decisions independently (2019: 69.1%).

The results of both surveys, which were published in June 2020 and June 2021, have been considered by PPS senior managers and will help to inform the development of PPS policies and the Service's communication strategy.

Freedom of Information

During the year, a total of 53 requests were dealt with under the Freedom of Information Act. Just over four-fifths (83%) of requests were dealt with within the required time limit of 20 working days. This area of business was impacted by the pandemic as members of Headquarters staff, including the Information Management Team, were working remotely for much of the emergency period.



Complaints

Targets in this area relate to the acknowledgement of complaints (95% within 5 working days) and the completion of the assessment of complaints (95% within 20 working days). In 2020-21, PPS acknowledged 100% of complaints within 5 days, however the percentage of complaints completed in 20 days was below target at 84%. The equivalent figures for the previous year were 98% and 89% respectively.

STRATEGIC PRIORITY 3:

Meeting the needs of victims and witnesses

Victim and Witness Care

The performance of the VWCU continues to be reviewed by the People and Resources Committee on the basis of agreed performance measures. Key outcomes for 2020-21 were as follows:

- 73.0% of file receipt notifications issued within 7 days (target 90%);
- 60.5% of decision notifications issued within 7 days (target 90%); and
- 75.0% of notifications of the arraignment date issued within 7 days (target 80%).

The performance of the Unit has been severely affected by the pandemic, due to the enforced social distancing measures in place within the VWCU offices (Belfast and Foyle Chambers). As a result the Unit was operating at reduced staff capacity, with case workers required to work on a rota basis.

This position eased in the second half of the year as more laptop and tablet devices became available to support remote working. However the overall performance of the Unit has suffered as a result.

It should be noted that VWCU staff were also required to take on a number of additional duties, for example those relating to wider criminal justice recovery activities, such as the collation of information to inform social distancing measures in advance of court hearings.

The VWCU has ensured that victim notifications were issued, albeit on occasion not within the target timeframes. General updates to keep victims informed were issued via PPS social media platforms and this engagement will continue into 2021-22.



Requests for Review

During 2020-21, 194 requests for review of a prosecution decision were made by victims of crime, 9 of which resulted in the original decision being changed. This compared with 195 reviews in the previous year, 14 of which resulted in a change of decision.

STRATEGIC PRIORITY 4:

Strengthening our capability by continuously improving the way we work

Review of Charges

The PPS target is to review 90% of charge sheets in 28 day charge cases within 3 working days of first appearance at court. Overall performance during 2020-21 was 85.2% (2019-20, 89.0%).

Timeliness of Decisions

Performance in respect of the timeliness of prosecutorial decisions is monitored by senior management on an ongoing basis. The PPS Business Plan for 2020-21 included 10 timeliness targets, based on performance against the 2019-20 baseline (median and 80th percentile – see table below). This approach mirrors that undertaken by the DoJ.

Performance against PPS Timeliness Targets – File Received to Decision Issued (Police Cases only) 2019-20 and 2020-21*

No. of Decisions (Suspects)

Decision Type	Median (50% of decisions)		80% of decisions	
	2019-20	2020-21	2019-20	2020-21
Indictable**	112	172	277	326
Summary***	3	3	22	17
Diversion	4	4	18	19
No Prosecution (Indictable)	21	18	105	83
No Prosecution (Hybrid / Summary)	7	5	52	32

* Target was to improve or maintain performance against the 2019-20 baseline.

** Prosecution in the Crown Court.

*** Prosecution in the Magistrates' Court.

Overall 7 of the 10 targets for 2020-21 were achieved.



It should be noted that the monitoring of indictable decisions is based on the issue of a SOC. The main factor behind the deterioration of performance against the indictable targets was that in many cases the SOC could not be issued in a timely manner due to restrictions in court listing arrangements as a result of the pandemic (see 'Persons dealt with at court', above).

STRATEGIC PRIORITY 5:

Supporting and empowering our people

NICS People Survey 2020

The NICS People Survey is the successor to the Staff Attitudes Survey conducted within the NICS up to 2015. The 2020 People Survey is the fourth annual survey conducted among NICS staff.

The 2020 survey differs from previous surveys as it focused on questions related primarily to the impact of Covid-19 and staff experiences in working during the pandemic. Only the staff engagement questions were retained from previous surveys. The response rate for the PPS in 2020 was 45%; this was similar to NICS as a whole (46%).

In relation to each of the five employee engagement questions, the resulting scores from PPS respondents were higher than those from NICS staff as a whole (the higher the score the better). For example, in 2020:

- 64% of PPS respondents indicated that they would recommend PPS as a great place to work, compared to 51% across NICS as a whole; and
- 56% of PPS respondents answered, 'My department inspires me to do the best in my job', compared to 42% across NICS as a whole.

In relation to staff experiences of working during Covid-19, a selection of results from PPS respondents indicate:



- 63% felt the pandemic had had a negative impact on their mental health;
- 33% felt the pandemic had had a negative impact on their physical health;
- 77% felt that since the start of the pandemic they have adapted well in their work role; and
- 67% felt they have been able to provide a good level of support to customers or service users during the coronavirus pandemic.

The results of the survey have been disseminated to staff and are being used to inform the ongoing development of the PPS's People Plan.

The 2020 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.

Staff Engagement Index

For PPS there were 445 (2019-20: 523) staff invited to complete the survey, of which 214 (2019-20: 231) participated, a response rate of 44.7 (2019-20: 44%). 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 64% (2019-20: 58%), compared to the NICS average of 57% (2019-20: 51%).

The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>



► 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

	2020-21 £'000	2019-20 £'000
Net Resource Outturn (Estimates)	36,710	36,814
Adjustments:		
Non-Voted Income in the resource account	-	-
Net Operating Costs (Accounts)	36,710	36,814
Adjustments:		
Voted Expenditure outside budget	(660)	(59)
Resource Budget Outturn (Budget)	36,050	36,755
Of which:		
Departmental Expenditure Limits (DEL)	36,045	36,745
Annually Managed Expenditure (AME)	5	10

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 in order 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 £38,405k for 2020-21 (2019-20: £38,228k).

**Details of the PPS Estimates are available from the DoF website.**

The PPS outturn for 2020-21 was £36,710k (2019-20: £36,814k) as shown in the Statement of Assembly Supply which is £1,695k lower than the net resource limit. The Resource DEL easement of £966k (2.61% underspend) was a result of reduced court related expenditure and the Annually Managed Expenditure (AME) easement of £729k was in respect of potential budget cover for provisions not subsequently required.

The net cash requirement of the Department, at £35,701k was £3,075k less than the Assembly limit as set out in the Reconciliation of Net Resource Outturn to the Net Cash Requirement (SOAS 3). This was primarily due to changes in working capital and provisions.

Statement of Comprehensive Net Expenditure

The Statement of Comprehensive Net Expenditure represents the total net administrative and programme resources consumed. The net costs during 2020-21 were £36,710k (2019-20: £36,814k) and included income of £177k (2019-20: £536k) 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 £2,377k at 31 March 2021 (£2,226k as at 31 March 2020). Total assets comprised property, plant and equipment, intangibles and trade receivables of £7,378k (£8,594k, 31 March 2020). The Department had liabilities and provisions of £9,755k (£10,820k, 31 March 2020).

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 2020-21.



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.

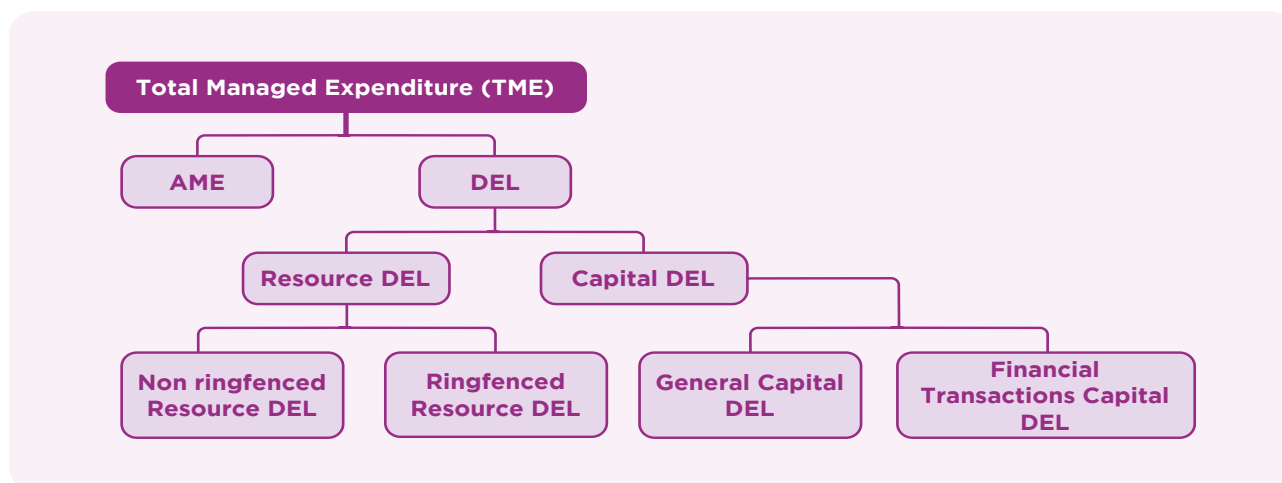
The information contained within budgetary controls does not currently read directly to financial information presented in Financial Statements due to a number of misalignments. It is intended that the Executive's Review of Financial Process will help address these differences and improve transparency.

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.



Budget Structure



Budgetary Performance

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

	Final Plan 2020-21 £000	Provisional Outturn 2020-21 £000	Underspend / (Overspend) £000
Resource DEL	37,011*	36,045	966
<i>including</i>			
<i>Non-ringfenced</i>	34,829*	33,880	949
<i>Ringfenced D/I</i>	2,182	2,165	17
Capital DEL	654	648	6
<i>Including</i>			
<i>General Capital</i>	654	648	6
<i>FTC</i>	-	-	-
Total DEL	37,665	36,693	972
AME	734	5	729
<i>Including</i>			
<i>AME Resource</i>	734	5	729
<i>AME Capital</i>	-	-	-
Total Managed Expenditure	38,399	36,698	1,701

* Includes £ (594) k virement between Non-Budget Notional Charges and Resource DEL



Explanation of Variances

Detailed explanations of the main variances are given below:

DEL

Income

Decrease in Asset Recovery Incentivisation Scheme receipts (ARIS) receipts of £319k to £170k (2019-20: £489k), coupled with a decrease in fees charged to other government departments of £39k to £6k (2019-20: £45k). This was due to the closure of the courts and the reduction in the number of court cases being heard during 2020-21.

Staff costs

Increase in expenditure of £1,530k to £24,512k (2019-20: £22,982) is mainly due to additional agency and seconded staff costs of £481k, pay award accrual of £407k, employee benefit accrual of £318k, and additional PAYE and pension contributions of £248k.

Fees to Independent Counsel

Decrease in expenditure of £2,490k to £3,659k (2019-20: £6,149k) is due to closure of courts and reduction in the number of court cases and payments to counsel.

AME

Provisions

Decrease is mainly due to the reduction in provision for onerous leases offset by an increase in the provision of 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 £170k in 2020-21 (2019-20: £489k). The funding received during 2020-21 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.



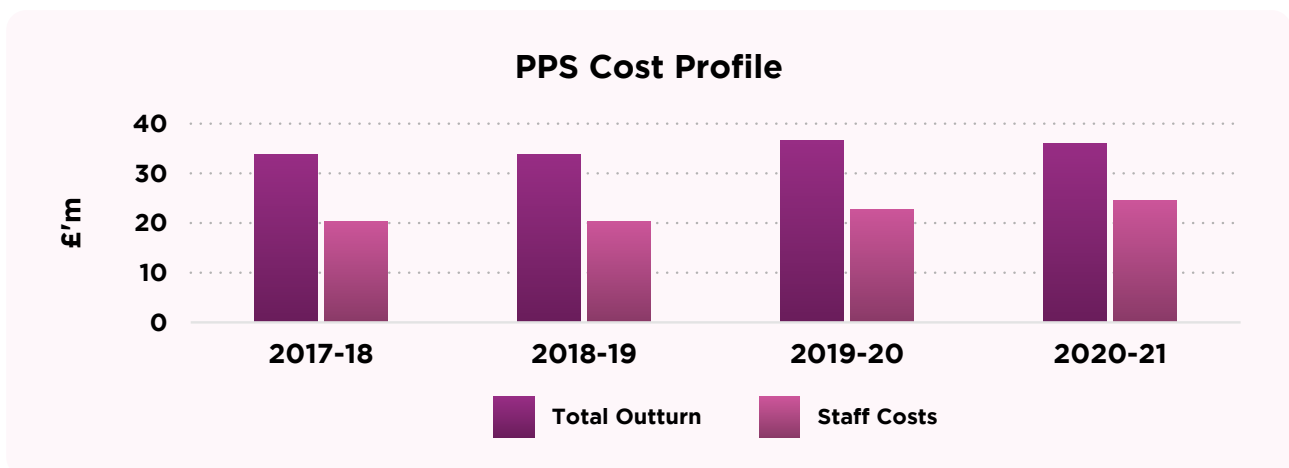
Future Developments

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, EU Exit, the implementation of direct committal to the Crown Court, the demands of digital evidence and the need for effective disclosure processes.

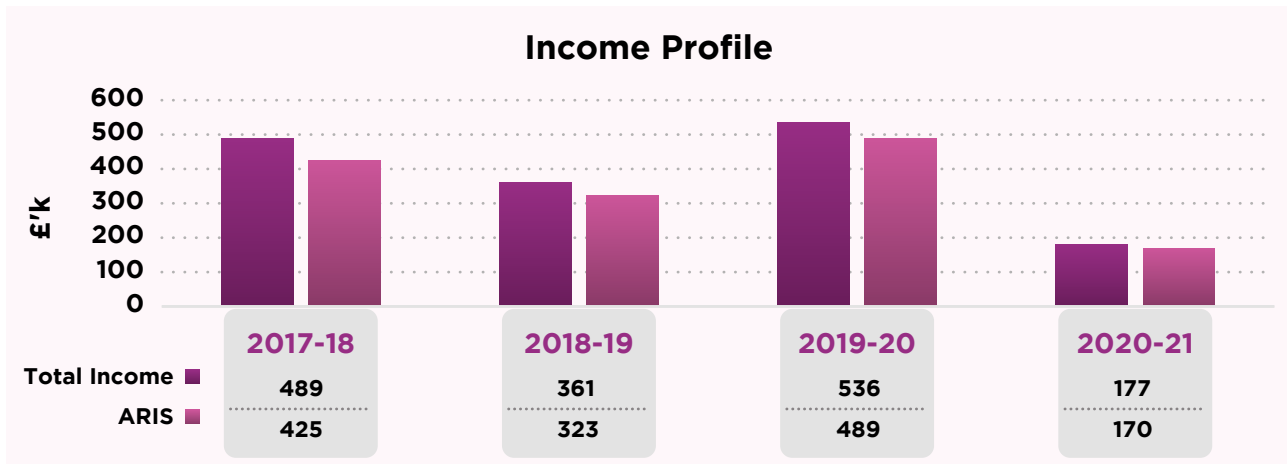
The consequent prioritisation of resources within the PPS will be undertaken by the Accounting Officer (AO) with the advice and support of the Management Board.

► Long-Term Expenditure Trends

An analysis of departmental expenditure for 2020-21 and 3 prior years is shown on page 58. Due to implementation of the transformation programme, reducing office space, staff numbers and other key costs, the total expenditure of PPS has reduced over the last four years. In 2019-20 the department was faced with increased pension contributions and agency staff costs that has continued into 2020-21 and has not been impacted by Covid-19. While counsel fee and court related costs have decreased due to lockdown this is a temporary reduction and costs are likely to increase next year as the backlog of cases is cleared.



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.



The majority of PPS income is derived from incentivisation funds generated from the realisation of assets confiscated as a result of successful prosecutions under the Proceeds of Crime Act. Income is distributed to eligible parties under the ARIS. It is recognised on a receipts basis, is difficult to forecast and increasingly difficult to realise. ARIS receipts reduced in 2020-21 due to Covid-19 lockdown but are expected to increase in the coming year as the backlog of prosecutions is cleared.



Total Departmental Spending

	2017-18 Outturn £'000	2018-19 Outturn £'000	2019-20 Outturn £'000	2020-21 Outturn £'000
Resource DEL				
A-1: Public Prosecution & Legal Services	33,694	33,809	36,745	36,045
Total Resource DEL	33,694	33,809	36,745	36,045
Of Which:				
▶ Income	(489)	(361)	(536)	(177)
▶ Staff Costs	20,477	20,713	22,982	24,512
▶ Purchase of Goods and Services	6,777	6,084	6,820	4,098
Which includes Counsel Fees of -	5,450	5,195	6,149	3,659
▶ Rentals	1,538	1,703	1,664	1,834
▶ Other Expenditure	3,667	3,817	3,822	3,613
Resource AME				
A-2: Public Prosecution & Legal Services	1,441	(394)	10	5
Total Resource AME	1,441	(394)	10	5
Of which the changes were:				
▶ Borrowing Costs (unwinding the discount)	104	88	97	62
▶ Provision for Counsel Fees	(179)*	(25)*	(7)	347
▶ Provision for Other	85*	(55)*	461	(105)
▶ Provision for Onerous Lease	1,431	(402)*	(541)	(299)
Total Resource Budget	35,135	33,415	36,755	36,050
Of Which:				
▶ Depreciation	1,643	1,853	1,993	2,165
▶ Loss on Disposal	4	(5)	-	-
Capital DEL				
Acquisition of Property, Plant and Equipment	891	811	527	648
Which includes costs for the enhancing of Belfast Chambers of -	177	154	50	89
Total Capital DEL	891	811	527	648
Total Capital AME	-	-	-	-
Total Capital Budget	891	811	527	648
Total Departmental Spending	36,026	34,226	37,281	36,698
Of Which:				
▶ Total DEL	34,585	34,620**	37,271	36,693
▶ Total AME	1,441	(394)	10	5
Total Administration Budget	1,703	1,848	1,566	1,658
Of Which:				
▶ Staff Costs	1,577	1,691	1,411	1,495
▶ Rentals	67	94	95	95
▶ Other Administration Costs	59	63	60	68

* Value restated to reflect in-year movement of AME.

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

Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2021.

S. Herron

Stephen Herron
Accounting Officer
05 July 2021



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 DPP for Northern Ireland, 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.

In June 2020 Brenda King was appointed as the interim AGNI, as part of the devolved justice arrangements. 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. Michael Ellis QC MP, who is the Attorney General for England and Wales.

Roles and responsibilities

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



The 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 Board’s impact and effectiveness is covered in the Non-Executive Board Member’s (NEBMs) report on pages 67 - 70 along with an assessment of the quality and acceptability of the data provided to the Board.

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 2018.

During 2020-21, 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 2020-21

Board Member	Number of Meetings Attended¹
Stephen Herron DPP (Chair of Management Board)	8
Michael Agnew Deputy Director	9
Ian Hearst SAD Resources and Change	9
Marianne O’Kane SAD Serious Crime and Regional Prosecutions	9
Glenn Houston Independent Board Member	9
David Best Independent Board Member	9

¹ Excludes an additional planning event held on 26 and 27 January 2021.



The Audit and Risk Committee (ARC)

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 72 - 79, the control environment and the integrity of financial statements and the annual report.

The ARC comprises a Non-Executive Board Member (Chair), and two other members, currently a non-executive board member and an external representative. The remit of the ARC is to provide assurances to the DPP that governance arrangements within the Service are operating effectively. During the financial year, the ARC met on four occasions.

During the year, the ARC dealt with a wide range of issues including the consideration of: corporate and reputational risk; quarterly Assurance Statements; Internal Audit work plans and reports; information assurance (including cyber-security incidents and adherence to GDPR); the annual report and resource accounts for 2019-20 and the NIAO's annual Audit Strategy and Report to Those Charged with Governance. The ARC received regular updates during the period from the Head of Internal Audit (HIA) and examined progress against previous audit reports to ensure recommendations were being adequately addressed. The HIA has provided overall satisfactory assurance for 2020-21.

The ARC is also briefed on lessons learned from Public Accounts Committee hearings and on new financial policies issued by the DoF. The Finance team will provide ARC with actions planned to meet any consequential requirements of both. At each meeting, the ARC considers the incidence of losses, special payments, whistle-blowing and suspected fraud. None arose during 2020-21.

Board Committees

During 2020-21, 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.
- 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 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 there is 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 seven occasions during 2020-21.

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 2020-21 and examined a range of human resource and employee relations issues, and provided oversight in terms of budgetary monitoring, procurement, health and safety and equality and diversity matters. Membership of the PRC includes the Service's NICS HR Strategic Business Partner who provided the Committee with regular updates on key human resource issues. The Committee also considered the impact of the Covid-19 pandemic upon the health and wellbeing of staff, and internal communication in addition to reward, recognition and agile working opportunities under the PPS People Plan.

Performance and Delivery Committee

The Performance and Delivery Committee (PDC), chaired by the SAD for Serious Crime and Regional Prosecutions, 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 eight occasions during 2020-21. 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 three occasions during 2020-21. 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 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 three occasions during 2020-21.

Gold Command

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 is chaired by the Director and includes the relevant senior managers across PPS. The role of Gold Command is 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.

Personal Data Incidents

Data security presents operational challenges for PPS and in the processing of over 40,000 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 76 data incidents were reported to the DPO, as summarised below. In 66 cases the investigation revealed that no data had in fact been compromised. In the remaining 10 cases an investigation was carried out and appropriate remedial action taken where required.



Category	Total Reported	Notes
Loss from outside secured government premises	6	In 1 instance, material recorded as delivered to another criminal justice organisation was not returned. In 2 instances a physical case file was reported lost within PPS premises. In 1 instance, a case file was reported lost by prosecution counsel, but subsequently found.
Loss from secured government premises	48	All instances concern encrypted DVD evidence, and arose from the bedding in of new processes to manage social distancing and lower office occupation during the pandemic. New evidence-sharing solutions have reduced the risk of this occurring again.
Loss of equipment	1	Lost security pass – no data disclosed other than name of staff member.
Unauthorised disclosure	21	In 11 instances investigations concluded that no data had been lost.

Three of these incidents were reported to the Information Commissioner’s Office (ICO), and none resulted in any further action required by the PPS. Summaries of these incidents are provided below.

Nature of incident	Nature of data involved	Number of people potentially affected	Notification steps
Correspondence to a suspect sent to an incorrect address provided. The recipient mentioned this to a friend of the suspect, who then asked for and received a photo of the correspondence, and passed to the suspect.	Letter confirming a decision not to prosecute.	1	Reported to the ICO by DPO as circulation of the correspondence could have created a risk to the suspect. ICO recommended that no further action was required.
Witness complaint that correspondence was issued to an incorrect address and in her maiden name.	Invitation to attend court.	1	Reported to the ICO by DPO. ICO recommended that no further action was required.



Nature of incident	Nature of data involved	Number of people potentially affected	Notification steps
A victim received not only their own victim notification of file receipt, but also correspondence addressed to the parent of a victim in another case outlining reasons for a decision not to prosecute.	Letter confirming a decision not to prosecute.	3	Reported to the ICO and to both the victim and suspect. The ICO subsequently recommended that no further action was required.

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 NEBMs on the PPS Management Board is to advise and assist the Board in dealing with the challenges of today and in preparing for those to come. Our role as NEBMs is to contribute to the discussion on all issues considered by the Board, provide an independent challenge function, contribute to the development of policies and programmes and where possible to bring an additional external focus to the discussion from the perspective of the citizen.

The past year has undoubtedly been exceptional in terms of the unparalleled impact of the Covid-19 pandemic on our society and public services. Its full impact was felt at the end of the 2019-20 year when PPS and the wider public services had to adopt an agile approach to tackle the seismic challenges brought on by the pandemic.

In response to the pandemic the PPS established Gold Command, a strategic committee focused on steering the organisation through the immediate response, the longer term management of the pandemic and its impact on the work of PPS. This strategic committee is chaired by the Director and is made up of the relevant senior managers across PPS. The role of Gold Command is to support the Board in addressing the challenges being faced, with regular reporting throughout. Having this distinct committee considering the direct impact of the pandemic has allowed the Board to remain focused on the wider strategic priorities.

During the year the Board continued to be supported by the Audit and Risk Committee (ARC), made up of three members, one of which is Chair. The Departmental Board and ARC have ensured that PPS staff have been fully supported in the challenges of managing the additional pressures and requirements arising from the pandemic. The Department has successfully implemented contingency working arrangements whilst delivering prioritised responses during the crises. As we continue to emerge from lockdown, and begin to turn our focus to the resulting backlogs, a priority will be to increase court sittings to facilitate backlog cases, bearing in mind the importance of health and well-being of staff.



Board Effectiveness

The Board Operating Framework commits the Board to an annual review of its performance. This commitment is in line with DoF's "Corporate governance in central government Departments: Code of good practice NI (2013)" which states: "The Board should ensure that arrangements are in place to enable it to discharge its responsibilities effectively, including... a formal and rigorous annual evaluation of the Board's performance" (para 4.1).

In March 2021, in lieu of an externally facilitated effectiveness review, postponed due to Covid-19, all Board Members have once again completed a Self-Assessment Questionnaire providing their views on the relative strengths and gaps of the Board.

Findings from this self-assessment were extremely positive with all members considering performance against the following aspects of the board:

- Is the Board fit for purpose?
- Effective leadership.
- Sound decision-making.
- Performance monitoring and financial management.
- Risk management and governance.
- Delegation and communication.

The assessment highlighted a number of actions which should be taken as a result and gave their commitment to implement the actions identified throughout the next performance year, including the external facilitation of an independent assessment of board effectiveness as soon as practicable.

Performance assessment of individual Board Members also takes place, including the assessment of the Independent Members and Executives against their agreed objectives, through the annual Senior Civil Service (SCS) performance cycle.

The ARC has undertaken a similar process to determine effectiveness and its assessment for the 2020-21 year showed that the Committee is performing well. ARC sat four times during the year and, in addition to its customary support to the Board on risk and governance issues, was kept apprised of the Department's contingency operations and consequent recovery plans in response to Covid-19.



Focus of the Departmental Board

The full impact of the Covid-19 pandemic and its lockdown came into effect towards the end of the last financial year and the Board was fully briefed on the Department's response to the crisis. The Board continued to meet throughout 2020-21 albeit remotely, and met 9 times in total.

Standing agenda items including financial performance and budgetary pressures, business planning, policy and strategy, risk management and assurance, and human resources were covered throughout the year. The Board also received periodic updates on the additional requirements around legacy, the position with Covid-19, as well as briefings on information governance and cyber and information security.

PPS preparations for the UK leaving the EU were considered by the Board throughout the period leading up to the exit agreement. This work has continued throughout the transition period and will continue until we understand the full implications of the exit agreement.

The Board welcomed the establishment of the Strategic Improvement Team that focused on the larger change programmes across PPS. The Board received regular updates on all key programme deliverables during the year.

Looking ahead, PPS's priority will be to address the impact of Covid-19 which has brought unprecedented challenges and uncertainties for the organisation. In this context PPS will also face the challenge of managing its 'business as usual' objective of delivering a high quality and safe prosecution service. It is widely accepted that risk appetite will have to increase as a result of the pandemic, as PPS works in conjunction with the wider Justice Department to effectively manage the recovery and return to optimum delivery.

Governance and risk management will be of critical importance in keeping the PPS sure-footed in the months ahead. Coming out of lockdown will require careful orchestration of services and resources to address business as usual, backlogs as a result of Covid-19, and the additional requirements of PPS with regard to legacy.



The Department and its staff should be commended for its timely and effective response to Covid-19, in particular its efforts in following recommended practices in keeping employees and the public safe and well throughout this pandemic. The health and well-being of staff and service users remained a key focus of the Board throughout at a time when it was necessary to introduce extraordinary measures to maintain core services.

A handwritten signature in black ink that reads "David Best".

David Best
Non-Executive Board Member
and Chair of the Audit and Risk Committee



► 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 during the year and the use of resources by the Service during the year. 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 its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- Observe the Accounts Direction issued by 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 takes 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 and for keeping proper records and for safeguarding PPS assets, are set out in Managing Public Money NI issued by the DoF.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that 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.



► 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, along with NEBMs operating as a collegiate committee under my leadership.

As outlined in the Director's report on pages 59 to 66, the Board is supported in its role by the ARC. Information on Board and Committee structures, attendance and areas of focus for 2020-21, are also highlighted within the Directors' Report.

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.



During 2020-21, 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, 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.

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 PPS Register of Interests for 2020-21 (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 Policy and Information Unit 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) and the Central Procurement Directorate. These functions are independently audited and PPS can place reliance on the adequacy of their operation.

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 2019-20, published in February 2021 Ms Havlin noted that the PPS Complaint Process has consistently performed to a very high standard. She also commended the Director and his staff for their ongoing commitment and for ensuring that such an important service continues to deliver during pressured times since the onset of the Covid-19 pandemic.

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 reports which contained a number of strategic and operational recommendations for the PPS to consider and contribute to. These reports include:

- In June 2020, an inspection of the Criminal Justice System's response to child sexual exploitation.



- In July 2020, an inspection of the care and treatment of victims and witnesses by the CJSNI.
- In October 2020, an inspection of how the Criminal Justice System deals with modern slavery and human trafficking in Northern Ireland.
- In March 2021, a follow-up review of 'Without Witness: A Thematic Inspection of the Handling of Sexual Violence and Abuse Cases by the Criminal Justice System in Northern Ireland'.

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 2020-21. Six audit reports were received, each resulting in a satisfactory opinion, focusing on the following areas:

- Business Continuity Planning (June 2020);
- Line of Business ICT (July 2020);
- Counsel Advance Payment Scheme (September 2020);
- Information Assurance and GDPR Compliance (October 2020);
- Communications Strategy (February 2021); and
- Services to Victims (February 2021).

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 2020-21 and cumulative assurances derived from internal audit activity during previous years.



For 2020-21, 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 are responsible for the audit of the PPS Annual Report and Accounts and the Comptroller and Auditor General will provide an opinion on whether they provide a true and fair view; identify, assess and examine risks to regularity, propriety and financial control and report on significant weaknesses; and provide constructive advice to help improve their corporate governance, financial risk management control and reporting.

PPS Senior Management has reviewed the NIAO 2020-21 Report to those Charged with Governance and there were no significant internal control problems highlighted by the NIAO. The Comptroller and Auditor General's report was unqualified.

Significant Control Issues

The work of the PPS is demand-led and can be subject to in-year fluctuations, 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 in order 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 emergence of Covid-19 in the closing period of 2019-20 has had far reaching impacts on the Department and its staff. The restrictions imposed as a result of Covid-19 resulted in a move by the Office of the Lord Chief Justice and Northern Ireland Courts and Tribunal Service to deal with only urgent or agreed matters. This necessary pausing of issuing new proceedings and only limited numbers of cases being progressed through a reduced number of court venues had significant impact on the normal business of the PPS. The PPS has followed guidelines published by the various government and health bodies in managing the lockdown imposed in early March 2020 as a result of Covid-19. The response has been led by the Gold Command Team, chaired by the Director and supported by the Senior Management Team and various Heads of Business Areas such as ICT and Property Management, with the authority to take appropriate decisions to ensure business continuity. Front-line operational matters affected by the pandemic have been considered by the Organisational Recovery Group, chaired by an AD and supported by prosecutors, administrative managers and Corporate Services functions.

The health and well-being of staff remains the primary concern of the organisation and detailed risk assessments at both corporate and office levels have been completed and continue to be reviewed up to the date of publishing this report. Social distancing measures remain in place as is the message that staff that can work remotely should continue to do so. Guidance has been provided for staff working remotely that covered a number of areas including personal well-being, data security and the use of electronic devices.

The Department needs to be prepared to respond with agility as the Covid-19 situation evolves, making sure that we provide a sustainable service, as the needs of those we serve changes and business processes involving other stakeholders are revised. PPS is fully engaged in criminal justice recovery planning as court venues start to open again and efforts are made to return to some form of normal working. Inevitably there are backlogs of work and the gradual return of staff to the offices must be done in a controlled and safe manner. The Senior Management Team continue to prioritise and identify work streams through engagement with the Judiciary, NICTS, PSNI, Defence practitioners and other justice partners while ensuring victims and witnesses are communicated with effectively.



The PPS has maintained all strategic communications activity since March 2020, with targeted plans put in place at the earliest stage to engage effectively with staff, stakeholders (including victims and witnesses) and the media in the specific context of Covid-19 disruption. All communications activity has been guided directly by PPS Senior Management as it has moved the organisation through emergency planning into recovery mode. Each plan was drafted as a flexible framework within which activity is continually monitored, evaluated and adjusted to meet all communications requirements as they evolve in the coming months.

Budget Position and Authority

The Assembly passed the Budget Act (Northern Ireland) 2021 in March 2021 which authorised the cash and use of resources for all departments for the 2020-21 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2021 also authorised a Vote on Account to authorise departments' access to cash and use of resources for the early months of the 2021-22 financial year. This will be followed by the 2021-22 Main Estimates and the associated Budget (No. 2) Bill before the summer recess which will authorise the cash and resource balance to complete for the remainder of 2021-22 based on the Executive's 2021-22 Final Budget.

Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2021 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.



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 Non-Executive Board Members are remunerated on the basis of the per diem rate. This was uplifted from 1 August 2020 to £540 per day in line with the recommendations of the Senior Salary Review Body, who recommended a further 1% uplift. 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 (NI) public sector, including SCS, is approved by the Minister of Finance. The Minister has set the 2020-21 NI public sector pay policy (September 2020) in line with the overarching HMT parameters. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS staff, including SCS, for 2020-21 has been finalised but not yet paid.

The pay of SCS is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima 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 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 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. Recruitment and selection training, which includes raising awareness of unconscious bias, is offered to all members of NICS recruitment panels. Unconscious Bias training is available to all staff.

To maintain and promote a diverse and inclusive workforce, the NICS has policies in place to support adjustments to the working environment required by disabled persons.

The NICS has a wide and active network of Diversity Champions and one of its' Deputy Secretaries is the NICS Diversity Lead for Disability. The NICS has a Disability Working Group and is a lead partner with Employers for Disability Northern Ireland. During 2020-21 the NICS established a Disability Staff Network. This Network plays a key role in promoting disability equality and inclusion across the NICS.

The NICS is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. The NICS promotes a number of schemes for disabled people, including a Work Experience Scheme for People with Disabilities.

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 NICS HR. 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.



Talent management is a key theme of the NICS People Strategy and this year the focus was on improving the quality of the development conversation between managers and staff, with the introduction of a 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 DoF is responsible for the NICS Industrial Relations Policy. NICS HR, 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

In the NICS, we are committed to building an inclusive workplace culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work. We want to make use of all the talent that exists across the NICS to ensure we are a well-led, high performing, outcome-focused Service and a Service that is a great place to work.

The [NICS People Strategy](#) includes a range of actions that will help accelerate our ambition of a truly inclusive NICS, which reflects the society we serve.

As a key element of the People Strategy, our ambitious diversity and inclusion programme of work is delivered through the implementation of an annual NICS Diversity Action Plan, and overseen by the leadership of the NICS Board, the NICS Diversity Champions Network, Departmental Diversity Champions and Thematic Diversity Champions, NICS colleague networks and NICS HR, as well as through partnership working with stakeholder organisations.

The NICS Diversity Action Plan sets out our priorities for action by diversity and inclusion theme, cross-cutting priorities, departmental priorities and includes supporting plans on communications and outreach.



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. The NICS' commitment to equality of opportunity is outlined in its 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 [NICS human resource statistics](#).

The annual "Equality Statistics for the NICS" 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 ECNI, both of which assess the composition of the NICS workforce and the composition of applicants and appointees. In addition, the NICS conducts a similar formal review of the gender profile of its workforce. The findings are published in the [NICS Article 55 and Gender Reviews](#).

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 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 any ex-gratia payments.

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.

Pay Multiples

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

	2020-21	2019-20
Band of Highest Paid Director's Total Remuneration* (£'000)	190-195	185-190
Median Total Remuneration* (£)	26,051	25,540
Ratio	7.4	7.4

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

The banded remuneration of the highest-paid director in the PPS in the financial year 2020-21 was £190-195k (2019-20: £185-190k). This was 7.4 times (2019-20: 7.4 times) the median remuneration of the workforce, which was £26,051 (2019-20: £25,540). In 2020-21 and 2019-20, no employee included in this disclosure received remuneration in excess of the highest-paid director.

The range of staff remuneration is from £19,425 to £192,679 (2019-20: £18,513 to £188,901) and the median salary has remained steady from last year and represents the top point of the Executive Officer II scale.



Remuneration (Including Salary) and Pension Entitlements

	Salary (£'000)		Bonus Payments (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits* (to nearest £1,000)		Total (£'000)	
	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20
Statutory Appointments										
Mr Stephen Herron Director	190-195	185-190	-	-	-	-	91,000	94,000	280-285	280-285
Mr Michael Agnew Deputy Director	150-155	150-155	-	-	-	-	67,000	71,000	220-225	220-225
Officials										
Ian Hearst SAD of Resources and Change	100-105	95-100	-	-	-	-	41,000	39,000	145-150	135-140
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	95-100	90-95	-	-	-	-	61,000**	91,000**	155-160	180-185
Non-Executive Directors										
David Best	5-10	5-10	-	-	-	-	-	-	5-10	5-10
Glen Houston	5-10	5-10	-	-	-	-	-	-	5-10	5-10
Christopher Welford (resigned 5 September 2019)	-	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.

** Includes additional voluntary contributions.



Pension Entitlements

	Accrued pension at pension age as at 31/03/21 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/21 £'000	CETV at 31/03/20 £'000*	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Statutory Appointments						
Mr Stephen Herron Director	55-60 Lump Sum 110-115	5-7.5 Lump Sum 0-2.5	932	843*	49	-
Mr Michael Agnew Deputy Director	40-45 Lump Sum Nil	2.5-5 Lump Sum Nil	632	572	30	-
Officials						
Ian Hearst SAD of Resources and Change	30-35 Lump Sum Nil	0-2.5 Lump Sum Nil	443	394	26	-
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	35-40 Lump Sum 80-85	2.5-5 Lump Sum 2.5-5	665	595	39	-

* Where additional information becomes available CETV's figures can change from the previously reported figures.

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was 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 existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha 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. 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%.



Discrimination identified by the courts in the way that the 2015 pension reforms were introduced must be removed by the DoF. 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 relates to the different schemes e.g. classic, alpha, etc. and is not the monetary benefits received. This is known as the 'McCloud Remedy' and will impact many aspects of the CSP schemes including the scheme valuation outcomes. Further information on this will be included in the NICS pension scheme accounts which are available at <https://www.finance-ni.gov.uk/publications/dof-resource-accounts>.

Currently new entrants joining can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants joining on or after 30 July 2007 were eligible for membership of the nuvos arrangement or they could have opted for a partnership pension account. Nuvos is also a CARE arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%.

Staff in post prior to 30 July 2007 may be in one of three statutory based 'final salary' defined benefit arrangements (classic, premium and classic plus). From April 2011, pensions payable under classic, premium, and classic plus are reviewed annually in line with changes in the cost of living. New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose 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.



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. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos.

The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. 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 2020 was 0.5% and HM Treasury has announced that public service pensions will be increased accordingly from April 2021.

Employee contribution rates for all members for the period covering 1 April 2021 – 31 March 2022 are as follows:

Scheme Year 1 April 2021 to 31 March 2022

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2021 to 31 March 2022
£0	£24,199.99	4.6%
£24,200.00	£55,799.99	5.45%
£55,800.00	£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) (Amendment) Regulations 2015 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 was no compensation payment in 2020-21 (2019-20: Nil).



► Staff Report

Staff Numbers and Related Costs (The following section is subject to audit)

The agreed full time equivalent (FTE) capacity of the PPS is 486. The fulltime equivalent staffing of the PPS as at 31 March 2021 was 399.2 permanent staff, 65.2 temporary staff and 7 seconded staff.

There were 445 staff permanently employed. The staff complement of 445 included 157 males and 288 females.

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

Average FTE staff	2020-21			2019-20
	Permanent Staff	Others	Total	Total
RfR A Objective A	411	65	476	481
Total	411	65	476	481

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

The staff costs reported in the Statement of Comprehensive Net Expenditure for the year ended 2020-21 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 2020-21, £Nil (2019-20: £Nil) has been charged to capital.

Staff Turnover Rates

Departmental Turnover Rate		General Turnover Rate	
Turnover Rate	Turnover %	Turnover Rate	Turnover %
0.025	2.5	0.007	0.7

Notes:

Data includes those who left the NICS while on a career break
Based on NICS Staff From 1st April 2020 to 31st March 2021.

Data sourced from HR Connect and additional DoJ databases.

Includes permanent and temporary staff.

For definitions of turnover see cabinet advice [here](#).



Staff Costs (The following section is subject to audit)

			2020-21 £'000	2019-20 £'000
	Permanently employed staff	Others	Total	Total
Wages and Salaries	16,212	1,418	17,630	16,406
Social Security Costs	1,714	-	1,714	1,635
Other Pension Costs	4,902	-	4,902	4,733
Sub-Total	22,828	1,418	24,246	22,774
Plus Inward Secondments	344	-	344	253
Less Outward Secondments	(78)	-	(78)	(45)
Total Net Costs	23,094	1,418	24,512	22,982

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,495	23,017	24,512

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 DoF have also commissioned a consultation in relation to the Cost Cap Valuation which will close on 25 June 2021. 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. On completion of the consultation the 2016 Valuation will be completed and the final cost cap results will be determined.

For 2020-21, employers contribution of £4,843,332.57, were payable to the NICS pension arrangements (2019-20: £4,742,729.48) 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 £5,769 (2019-20: £5,191) 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% (2019-20: 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 £262.20, 0.5% (2019-20: £236.02, 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.

No member of staff (2019-20: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2019-20: £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 2021 was £1,003k (2019-20: £685k).

Off payroll Engagements

The PPS did not have any off-payroll engagements during the year 2020-21 (2019-20: Nil).

Consultancy Expenditure

Expenditure on consultancy during 2020-21 was £Nil (2019-20: £23,586).

Civil Service and Other Compensation Schemes - Exit Package

There were no exit packages paid during 2020-21 (2019-20: Nil).

Managing Attendance

Sickness absence in the NICS is measured and reported on annually by the NISRA. The Minister of Finance sets targets for all NICS Departments.

The Department had an overall sickness absence rate of 12.6 days lost per employee in 2019-20. Annual sickness absence figures can be found in the "*Sickness Absence in the Northern Ireland Civil Service 2020/21*" report at [Sickness Absence Statistics Northern Ireland Statistics and Research Agency \(nisra.gov.uk\)](https://www.nisra.gov.uk/sickness-absence-statistics-northern-ireland-statistics-and-research-agency).



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 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, called control limits, their accounts will receive a qualified opinion.

The format of the SOAS mirrors the Supply Estimates to enable comparability between what the Assembly approves and the final outturn. The Supply Estimates are voted by the Assembly and published on the DoF website.

The supporting notes detail the following: Outturn detailed by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the Statement of Comprehensive Net Expenditure (SOCNE), to tie the SOAS to the financial statements (note 2); a reconciliation of net resource outturn to net cash requirement (note 3); an analysis of income payable to the Consolidated Fund (note 4), a reconciliation of income recorded within the SOCNE to operating income payable to the Consolidated Fund (note 5); and detail on non-operating income – excess Accruing Resources (note 6).



Summary table, 2020-21 (all figures presented in £'000)

Request for Resources	Note	Outturn			Estimate			Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2019-20
		Gross Expenditure	Accruing Resources	Net Total	Gross Expenditure	Accruing Resources	Net Total	Net Total	
A	SOAS 1	36,887	(177)	36,710	38,776	(371)	38,405	1,695	36,814
Total Resources		36,887	(177)	36,710	38,776	(371)	38,405	1,695	36,814
Non-operating cost Accruing Resources	SOAS 4	-	-	-	-	-	-	-	-

Net Cash Requirement 2020-21 (all figures presented in £'000)

	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2019-20
Net Cash Requirement	SOAS 3	35,701	38,776	3,075	35,227

Summary of Income Payable to the Consolidated Fund

In addition to accruing resources, the following income relates to the Department and is payable to the Consolidated Fund (cash receipts being shown in italics):

	Note	Forecast 2020-21		Outturn 2020-21	
		Income £'000	Receipts £'000	Income £'000	Receipts £'000
Total amount payable to the Consolidated Fund	SOAS 4	-	-	-	-

Explanation of variances between Estimate and Outturn is given in Note SOAS 1 and in the Performance Report.



Notes to the Statement of Outturn against Assembly Supply, 2020-21 (£'000)

This note mirrors Part II of the Estimates: (Revised) Subhead Detail and Resource to Cash Reconciliation.

SOAS note 1. Outturn detail, by Estimate line

	Resource outturn						Estimate			Outturn vs Estimate (inc virements), saving / (excess)	Prior Year Outturn Total, - 2019-20
	Admin	Other Current	Grants	Gross expenditure	Accruing Resource	Total	Net Total	Virements*	Total inc virements		
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:											
	1,658	35,229	-	36,887	(177)	36,710	38,405	-	38,405	1,695	36,814
Departmental Expenditure in (DEL):											
A-1 Public Prosecution and Legal Services											
	1,658	34,564	-	36,222	(177)	36,045	37,605	(594)	37,011	966	36,745
Annually Managed Expenditure (AME):											
A-2 Public Prosecution and Legal Services											
	-	5	-	5	-	5	734	-	734	729	10
Non-Budget:											
A-3 Notional Charges											
	-	660	-	660	-	660	66	594	660	-	59
Resource Outturn	1,658	35,229	-	36,887	(177)	36,710	38,405	-	38,405	1,695	36,814

*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.

PPS Net Resource Outturn was £36.710m against a NI Estimate of £38.405m, resulting in an overall easement of £1.695m. The DEL easement of £966k was a result of reduced court related expenditure and the AME easement of £729k was in respect of potential budget cover for provisions not subsequently required.



SOAS note 2. Reconciliation of outturn to net operating expenditure

	Note	Outturn	Supply Estimate	Outturn compared with Estimate	Prior Year Outturn Total, 2019-20
Net Resource Outturn	SOAS 1	36,710	38,405	1,695	36,814
Prior Year Adjustments		-	-	-	-
Non-supply Income (CFERs)	SOAS 4	-	-	-	-
Net Operating Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	36,710	38,405	1,695	36,814

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.



SOAS note 3. Reconciliation of net resource outturn to net cash requirement

	Note	Outturn total	Estimate total	Outturn vs Estimates, Saving / (Excess)
Resource Outturn	SOAS 1	36,710	38,405	1,695
Capital:				
Acquisition of Property, Plant and Equipment	5, 6	648	654	6
Non-operating Accruing Resources:				
Proceeds of asset disposals	3	-	-	-
Accruals to cash adjustment:				
Adjustments to remove non-cash items:				
Depreciation	3	(2,150)	(2,182)	(32)
New provisions, and adjustments to previous provisions	11	(459)	(734)	(291)
Other non-cash items	3	(675)	(66)	609
Changes to working capital other than cash		995	2,523	1,528
Changes in payables falling due after more than one year		-	-	-
Use of provisions	11	632	176	(455)
Excess cash receipts surrenderable to the Consolidated Fund	SOAS 4	-	-	-
Net Cash Requirement		35,701	38,776	3,075

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.



SOAS note 4. Amounts of income to the Consolidated Fund

SOAS 4.1 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).

	Note	Forecast 2020-21		Outturn 2020-21	
		Income	<i>Receipts</i>	Income	<i>Receipts</i>
Operating income – excess Accruing Resources	SOAS 5	-	-	-	-
Non-operating income – excess Accruing Resources	SOAS 6	-	-	-	-
Excess cash surrenderable to the Consolidated Fund	SOAS 3	-	-	-	-
Total amount payable to the Consolidated Fund		-	-	-	-

SOAS note 5. Reconciliation of income recorded within the Statement of Comprehensive Net Expenditure to operating income payable to the Consolidated Fund

	Note	2020-21 £'000	2019-20 £'000
Operating income	4	177	536
Gross income		177	536
Income authorised to be Accruing Resources		(177)	(536)
Operating income payable to the Consolidated Fund	SOAS 4.1	-	-

SOAS note 6. Non-operating income – Excess Accruing Resources

	Note	2020-21 £'000	2019-20 £'000
Principal repayments of voted loans		-	-
Proceeds on disposal of property, plant and equipment		-	-
Other		-	-
Non-operating income – excess Accruing Resources		-	-



Other Assembly Accountability Disclosures (audited information)

i. Losses and special payments

There were no losses or special payments in excess of £250,000 in either 2020-21 or 2019-20.

ii. 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 2021.

A handwritten signature in black ink that reads "S. Herron".

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
05 July 2021



► **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 2021 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRS) as adopted by the EU and interpreted 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 2021 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 DoF 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 2021 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 of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate.

My staff and I are independent of the Public Prosecution Service for Northern Ireland in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2019, 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 Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is 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 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 DoF 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 DoF 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;
- 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 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 the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) 2010 and the Justice Act 2015;
- 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. 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.

A handwritten signature in black ink that reads "K J Donnelly". The signature is written in a cursive style with a long, sweeping tail on the letter "y".

KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Upper Galwally
Belfast
BT8 6RB

06 July 2021



Financial Statements

► Financial Statements

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2021

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	2020-21 £'000	2019-20 £'000
Revenue from contracts with customers	4	-	-
Other operating income	4	(177)	(536)
Total operating income		(177)	(536)
Staff costs	2,3	24,512	22,982
Purchase of goods and services	3	7,643	10,582
Depreciation and impairment charges	3	2,165	1,993
Provision expense	3	5	10
Other operating expenditure	2,3	2,562	1,783
Total operating expenditure		36,887	37,350
Net Operating Expenditure		36,887	36,814
Finance income		-	-
Finance expense		-	-
Net expenditure for the year		36,710	36,814
Other comprehensive net expenditure			
Items that will not be classified to net operating costs:			
-Net (gain)/loss on revaluation of Property, Plant & Equipment	5	(123)	(369)
-Net (gain)/loss of revaluation of Intangible Assets	6	(224)	(149)
-Actuarial (gain)/loss on pension scheme	11	149	170
Other comprehensive net expenditure		(198)	(348)
Total comprehensive net expenditure for the year		36,512	36,466

All income and expenditure is derived from continuing operations.

The notes on pages 111 to 132 form part of these accounts.



Statement of Financial Position

as at 31 March 2021

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	2021 £'000	2020 £'000
Non-current assets			
Property, plant and equipment	5	5,210	6,388
Intangible assets	6	1,069	1,061
Total non-current assets		6,279	7,449
Current assets			
Trade and other receivables	9	1,099	1,145
Total current assets		1,099	1,145
Total assets		7,378	8,594
Current liabilities			
Trade and other payables	10	(4,430)	(5,402)
Cash and cash equivalents	8	(215)	(284)
Provisions	11	(1,729)	(1,242)
Total current liabilities		(6,374)	(6,928)
Total assets less current liabilities		1,004	1,666
Non-current liabilities			
Provisions	11	(3,381)	(3,892)
Other payables			
Total non-current liabilities		(3,381)	(3,892)
Total assets less total liabilities		(2,377)	(2,226)
Taxpayers' equity and other reserves			
General fund		(4,157)	(4,362)
Revaluation reserve		1,780	2,136
Total taxpayers' equity		(2,377)	(2,226)

S. Herron

Stephen Herron
Accounting Officer
05 July 2021

The notes on pages 111 to 132 form part of these accounts.



Statement of Cash Flows

for the year ended 31 March 2021

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	2020-21 £'000	2019-20 £'000
Cash flow from operating activities			
Net operating expenditure		(36,710)	(36,814)
Adjustment for non-cash transactions:	3	2,887	2,149
(Increase)/decrease in trade and other receivables	9	46	(97)
Increase/(decrease) in trade and other payables	10	(972)	240
Less movements in receivables relating to items not passing through the SOCNE	9	(69)	83
Less movements in payables relating to items not passing through the SOCNE	10	1,869	166
New provision provided in year	11	667	514
Use of provisions	11	(902)	(775)
Net cash inflow/(outflow) from operating activities		(33,184)	(34,534)
Cash flows from investing activities			
Proceeds of disposal of non-financial assets		-	-
Purchase of property, plant and equipment	5	(271)	(296)
Purchase of intangible assets	6	(418)	(397)
Net cash inflow/(outflow) from investing activities		(689)	(693)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		34,100	34,943
From the Consolidated Fund (Supply) - prior year		284	201
Settlement of excess sums from 2016-17		1,386	-
Net Financing		35,770	35,144
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for receipts and payments to the Consolidated Fund		1,897	(83)
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		(5)	-
Payments of amounts due to the Consolidated Fund		(1,823)	-
Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the Consolidated Fund		69	(83)
Cash and cash equivalents at the beginning of the period	8	(284)	(201)
Cash and cash equivalents at the end of the period	8	(215)	(284)

The notes on pages 111 to 132 form part of these accounts.



Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2021

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 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 2019		(3,326)	2,280	(1,046)
Net Assembly Funding		34,943	-	34,943
Payable to Consolidated Fund		-	-	-
Supply receivable		284	-	284
Comprehensive Net Expenditure for the Year		(36,814)	518	(36,296)
Revaluation gain		(170)	-	(170)
Notional charge	3	17	-	17
Auditor's Remuneration	3	42	-	42
Other reserve movements including transfers		662	(662)	-
Balance at 31 March 2020		(4,362)	2,136	(2,226)
Net Assembly Funding		34,100	-	33,658
Settlement of prior year trade payable / (receivable)		1,386	-	1,828
Supply (payable) / receivable		215	-	215
Net Assembly Funding		35,701	-	35,701
Comprehensive Net Expenditure for the Year		(36,710)	347	(36,363)
Revaluation gain		(149)	-	(149)
Notional charge	3	618	-	618
Auditor's Remuneration	3	42	-	42
Other reserve movements including transfers		703	(703)	-
Balance at 31 March 2021		(4,157)	1,780	(2,377)

The notes on pages 111 to 132 form part of these accounts.



► Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2020-21 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	3-5 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

PPS does not have any finance leases. Rentals due under operating leases are charged to the Statement of Comprehensive Net Expenditure on the basis of actual rentals payable where this fairly reflects the usage. Where PPS sub-leases office space to other tenants, including other government departments, rental costs are recognised net due to the immateriality of the impact.



1.7.1 Onerous Leases

Where buildings under operational leases are no longer in use by the PPS, the lease commitments have been considered to meet the requirement of IAS 37. The value of the net PPS obligations to lease end were recognised in full as a provision in 2017-18 and the lease payments recognised as a movement against the provision during 2020-21.

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 (2020) 12 dated 18 December 2020.

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.

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. 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 on the case of the number of active cases and stage of progress at the 31 March 2021 and reflects this in the accounts as a provision.

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, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2022-23, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. Arms Length Bodies (ALBs) apply IFRS in full and their consolidation boundary may have changed as a result of the new 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 16 Leases

IFRS 16 Leases replaces IAS 17 Leases and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022.

The PPS currently has 5 leased buildings of which 1 is currently unoccupied and is disclosed as Onerous Leases in the accounts and for the purpose of IFRS 16 these have been excluded. Of the remaining 4 buildings the financial impact on the accounts in 2021-22 is estimated to be an increase of:

- Capital DEL - £10.285m
- Resource DEL (Depreciation) - £1.246m
- Resource DEL (Interest) - £0.165m

1.12.3 IFRS 17 Insurance Contracts

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2023. IFRS 17 will not impact the presentation of figures in the PPS accounts.



2. Other Administration Expenditure

	Note	2020-21 £'000	2019-20 £'000
Staff costs*			
Wages and salaries		1,067	1,008
Social Security Costs		111	105
Other Pension Costs		317	298
		1,495	1,411
Goods and services			
Property running costs		11	10
Rates		38	29
Other expenditure		19	21
		68	60
Other Operating Expenses			
Hire of plant and machinery		-	-
Other operating leases		95	95
		95	95
Non-cash items			
Non-cash items		-	-
Total		1,658	1,566

* Further analysis of staff costs is provided in the Staff Report on page 90.



3. Programme Expenditure

	Note	2020-21 £'000	2019-20 £'000
Staff Costs*			
Wages and Salaries		16,759	15,559
Social Security Costs		1,622	1,543
Other Pension Costs		4,636	4,469
		23,017	21,571
Goods and services			
Fees to independent counsel		3,659	6,149
Court related costs		439	671
Property running costs		1,117	1,155
Rates		547	519
IT and telephone, maintenance and consumables		786	755
Postage, stationery, printing and publications		352	363
Training and professional subscriptions		212	239
Other expenditure		531	731
		7,643	10,582
Other Operating Expenses			
Hire of plant and machinery		34	27
Other operating leases		1,705	1,542
		1,739	1,569
Non-cash items			
Depreciation charges	5 & 6	2,150	1,993
Interest cost on BBA pension scheme liability	11	62	97
Net Impairment Charge		15	-
Auditor's remuneration and expenses		42	42
Notional Charge**		618	17
		2,887	2,149
Increase/(decrease) in provision	11	(57)	(87)
		2,830	2,062
Total		35,229	35,784

* Further analysis of staff costs is provided in the Staff Report on page 90.

** Increase is due to DoF notional charge for shared services.



4. Income

Other Operating Income	2020-21 £'000	2019-20 £'000
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentivisation Scheme	170	489
Recovery of court costs	1	2
Fees and charges to other departments	6	45
Total programme income	177	536
Total Income	177	536

5. Property, Plant and Equipment

2020-21	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2020	17,566	468	2,682	20,716
Additions	95	5	130	230
Disposals	(2,559)	(72)	(32)	(2,663)
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	-	7	-	7
Revaluation (Note b)	-	-	-	-
At 31 March 2021	15,102	408	2,780	18,290
Depreciation at 1 April 2020	(12,079)	(353)	(1,896)	(14,328)
Charged in year	(1,046)	(37)	(433)	(1,516)
Disposals	2,559	72	32	2,663
Reclassifications and transfers	-	-	-	-
Impairments	(15)	-	-	(15)
Indexation (Note a)	-	(6)	-	(6)
Revaluation (Note b)	(5)	(9)	136	122
At 31 March 2021	(10,586)	(333)	(2,161)	(13,080)
Carrying amount at 31 March 2021	4,516	75	619	5,210
Carrying amount at 31 March 2020	5,487	115	786	6,388
Asset Financing:				
Owned	4,516	75	619	5,210
Carrying amount at 31 March 2021	4,516	75	619	5,210

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in March 2021.

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.



5. Property, Plant and Equipment

2019-20	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2019	16,785	461	2,782	20,028
Additions	50	-	80	130
Disposals	-	-	(181)	(181)
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	731	7	1	739
Revaluation (Note b)	-	-	-	-
At 31 March 2020	17,566	468	2,682	20,716
Depreciation at 1 April 2019	(10,573)	(315)	(1,800)	(12,688)
Charged in year	(998)	(37)	(416)	(1,451)
Disposals	-	-	181	181
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	(508)	(5)	(1)	(514)
Revaluation (Note b)	-	4	140	144
At 31 March 2020	(12,079)	(353)	(1,896)	(14,328)
Carrying amount at 31 March 2020	5,487	115	786	6,388
Carrying amount at 31 March 2019	6,212	146	982	7,340
Asset Financing:				
Owned	5,487	115	786	6,388
Carrying amount at 31 March 2020	5,487	115	786	6,388

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in March 2020.

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

2020-21	Development Expenditure £'000	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2020	908	1,872	480	3,260
Additions	-	334	84	418
Disposals	-	-	(339)	(339)
Impairments	-	-	-	-
Reclassifications and transfers	-	-	-	-
Indexation (Note a)	11	26	3	40
Revaluation (Note b)	-	-	-	-
At 31 March 2021	919	2,232	228	3,379
Amortisation at 1 April 2020	(862)	(971)	(366)	(2,199)
Charged in year	(70)	(408)	(156)	(634)
Disposals	-	-	339	339
Impairments	-	-	-	-
Reclassifications and transfers	-	-	-	-
Indexation (Note a)	(10)	(16)	(2)	(28)
Revaluation (Note b)	134	78	-	212
At 31 March 2021	(808)	(1,317)	(185)	(2,310)
Carrying amount at 31 March 2021	111	915	43	1,069
Carrying amount at 31 March 2020	46	901	114	1,061
Asset Financing:				
Owned	111	915	43	1,069
Carrying amount at 31 March 2021	111	915	43	1,069

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in March 2021.

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

2019-20	Development Expenditure £'000	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2019	888	1,528	377	2,793
Additions	-	304	93	397
Disposals	-	-	-	-
Impairments	-	-	-	-
Reclassifications and transfers	-	-	-	-
Indexation (Note a)	20	40	10	70
Revaluation (Note b)	-	-	-	-
At 31 March 2020	908	1,872	480	3,260
Amortisation at 1 April 2019	(798)	(673)	(265)	(1,736)
Charged in year	(93)	(297)	(152)	(542)
Disposals	-	-	-	-
Impairments	-	-	-	-
Reclassifications and transfers	-	-	-	-
Indexation (Note a)	(18)	(21)	(8)	(47)
Revaluation (Note b)	47	20	59	126
At 31 March 2020	(862)	(971)	(366)	(2,199)
Carrying amount at 31 March 2020	46	901	114	1,061
Carrying amount at 31 March 2019	90	855	112	1,057
Asset Financing:				
Owned	46	901	114	1,061
Carrying amount at 31 March 2020	46	901	114	1,061

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in March 2020.

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 Capital and Other Commitments

7.1 Capital commitments

	2020-21 £'000	2019-20 £'000
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant and equipment	-	-
Intangible assets	-	-
Total	-	-

7.2 Commitments under Operating Leases

	2020-21 £'000	2019-20 £'000
Total future minimum payments under operating leases are given below for each of the following periods:		
Buildings:		
Not later than one year	1,491	1,715
Later than one year and not later than five years	5,375	5,444
Later than five years	2,711	3,905
	9,577	11,064
Other:		
Not later than one year	16	16
Later than one year and not later than five years	12	28
Later than five years	-	-
	28	44
Total	9,605	11,108

Note - The PPS continues to hold a lease in respect of premises in Ballymena which it has vacated but partially sublet. An onerous lease provision has been made in respect of the future costs at 31 March 2021 but PPS is actively marketing these premises and further subletting may reduce the costs to lease end; further information is provided in Note 11.



8. Cash and Cash Equivalents

	2020-21 £'000	2019-20 £'000
Balance at 1 April	(284)	(201)
Net change in cash and cash equivalents balance	69	(83)
Balance at 31 March	(215)	(284)
The following balance at 31 March is held at: Commercial banks and cash in hand	(215)	(284)
Balance at 31 March	(215)	(284)

9. Trade Receivables, Financial and Other Assets

	2020-21 £'000	2019-20 £'000
Amounts falling due within one year:		
Trade receivables	10	23
Amounts due from the Consolidated Fund in respect of Supply	215	284
Other receivables	377	379
Prepayments and accrued income	497	459
	1,099	1,145
Amounts falling due after more than one year:		
Other receivables, prepayments and accrued income	-	-
Total	1,099	1,145



10. Trade Payables, Financial and Other Liabilities

	2020-21 £'000	2019-20 £'000
Amounts falling due within one year:		
Trade payables	-	-
Other payables	28	40
Accruals and deferred income	4,230	3,321
Property, plant and equipment accruals	172	213
Consolidated Fund Extra Receipts to be paid to the Consolidated Fund:		
Received	-	397
Excess Accruing Resources	-	5
Contingency Fund Payable	-	1,426
Amounts issued from Consolidated Fund but not spent at year end	-	-
	4,430	5,402
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	-	-
Total	4,430	5,402

11. Provisions for Liabilities and Charges

	2020-21 £'000 Pension	2020-21 £'000 Counsel Fee	2020-21 £'000 Onerous Lease	2020-21 £'000 Other	2020-21 £'000 Total	2019-20 £'000 Total
Balance at 1 April	3,523	552	488	571	5,134	5,128
Provided in year	-	347	-	320	667	514
Actuarial loss/(gain)	149	-	-	-	149	170
Provisions not required written back	-	-	-	(270)	(270)	(235)
Provisions utilised in year	(178)	-	(299)	(155)	(632)	(540)
Interest cost on BBA pension scheme liability	62	-	-	-	62	97
Balance at 31 March	3,556	899	189	466	5,110	5,134



11.1 Analysis of Expected Timing of Discounted Flows

	2020-21 £'000 Pension	2020-21 £'000 Counsel Fee	2020-21 £'000 Onerous Lease	2020-21 £'000 Other	2020-21 £'000 Total	2019-20 £'000 Total
Not later than one year	175	899	189	466	1,729	1,242
Later than one year and not later than five years	715	-	-	-	715	1,244
Later than five years	2,666	-	-	-	2,666	2,648
Balance at 31 March	3,556	899	189	466	5,110	5,134

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 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 2021 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department (GAD) in March 2021 and amounted to £3.556m at 31 March 2021 (2019-20: £3.523m). 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

	2020-21 £'000	2019-20 £'000
Payments due within one year	175	175
Payments due after one year	3,381	3,348
Total present value of scheme liabilities at 31 March	3,556	3,523



Present Value of Scheme Liabilities

	2020-21 £'000	2019-20 £'000
Liability in respect of active members	-	-
Current scheme members	3,556	3,523
Total present value of scheme liabilities at 31 March	3,556	3,523

Analysis of Movement in Scheme Liability

	2020-21 £'000	2019-20 £'000
Scheme liability at 1 April	3,523	3,430
Movement in the year:		
Interest cost	62	97
Actuarial (gain)/loss	149	170
Provisions not required written back	-	-
Benefits paid	(178)	(174)
Scheme liability at 31 March	3,556	3,523

Expense to be recognised in the Statement of Comprehensive Net Expenditure

	2020-21 £'000	2019-20 £'000
Interest cost	62	97
Provisions not required written back	-	-
Total expense/(income)	62	97

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

	2020-21 £'000	2019-20 £'000
Experience (gain)/loss arising on the scheme liabilities	(26)	(9)
Changes in assumptions underlying the present value of the scheme liabilities	175	179
Total actuarial (gain)/loss	149	170



History of experience (gains)/losses

	2020-21	2019-20	2018-19	2017-18	2016-17
Experience (gain)/loss arising on the scheme liabilities:					
Amount (£'000)	(26)	(9)	24	(12)	(18)
Percentage of scheme liabilities at the end of year	(0.73%)	(0.26%)	0.70%	(0.34%)	(0.01%)

Assumptions – life expectancy at retirement

	2020-21 Years	2019-20 Years
Current scheme members		
Exact Age		
Female scheme members currently aged 60	28.60	28.40
Female scheme members currently aged 65	23.70	23.50
Male scheme members currently aged 60	26.90	26.80
Male scheme members currently aged 65	22.00	21.90

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 £192,000 or 5%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £200,000 or 6%; and
- Increasing assumed life expectancies in retirement by around 1 year would result in a corresponding increase of approximately £125,000 or 4%.

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 the financial assumptions rarely change in isolation and given the interdependencies between them, the impacts of such changes may offset each other to some extent.



Covid-19 Implications

The 2020-21 disclosures are being produced when the UK continues to deal with the Covid-19 pandemic. GAD have considered the potential implications of how this pandemic could impact on the actuarial calculations required for these disclosures. The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2020) 12 Revised, dated 18 December 2020, 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.

The current population mortality projections make no specific allowance for the impact of Covid-19 or any other pandemics. The starting rates of mortality improvement are based on projections of past trends in UK mortality and the effects of past pandemics will already be reflected in these trends. In general, the effects of pandemics on mortality rates are usually expected to be short term, with rates going back to what they would have been before the pandemic after a year or two, unless the pandemic remains over several years. It is GAD's view that it remains too early to determine whether Covid-19 changes the long-term view of life expectancy in the UK. It is therefore not unreasonable to retain the existing mortality assumptions. A death rate from Covid-19 in excess of that already allowed for in the mortality assumptions would emerge as an experience gain over the next year's disclosures.

Counsel Fee Provision

At the 31 March 2021 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 2021.

The total carrying amount at year end of counsel fees was; accrual £1,629k and provision £899k (2019-20: counsel fee accrual £1,508k and provision £552k).

Onerous Leases

As at 31 March 2021 a proportion of the PPS premise in Ballymena had not been sublet. While this is still being actively marketed, the PPS has provided for the net financial obligations to the end of the lease, estimated at £189k (2019-20: £488k).



Other Provisions

Court of Appeal

The 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.

Dilapidation Costs

There may be dilapidation expenses which fall to PPS at the end of the lease of the Ballymena office, which is no longer occupied by PPS and for which an onerous lease provision had been made. This would be payable at the point of cessation of the lease which will occur during 2021-22 but has yet to be negotiated with the landlord.

Holiday Pay

The Court of Appeal judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the Court of Appeal judgment to the Supreme Court. The Supreme Court hearing was scheduled for the 23rd and 24th June 2021 but this has subsequently been adjourned. The 2020-21 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020. There are still some very significant elements of uncertainty around this estimate for a number of reasons:

- The appeal to the Supreme Court (as detailed above);
- Lack of accessible data for years previous to 2011;
- Ongoing negotiations with Trade Unions; and
- The provision includes a pension element which is based on formulae provided by the Government Actuary's Department (GAD) with a variable capitalisation factor (CF). The CF used for these calculations is 12 which is based on the commutation value currently used in public sector pensions. This figure is subject to change as the calculation has not been agreed 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.



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 06 July 2021.



Public Prosecution Service

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