Public Prosecution Service

Independent
Fair
Effective

ANNUAL REPORT & ACCOUNTS 2024-25

HC 1316

Public Prosecution Service for Northern Ireland

Annual Report and Accounts 2024-2025

For the period 1 April 2024 to 31 March 2025

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

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

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Our Vision and Aims

Our Vision

Working for a safe and just society

Our Values

Doing the right thing

Consistently demonstrating integrity, independence, fairness and impartiality in everything that we do. Being accountable by always following through on our own commitments in delivering justice.

Everyone matters

One PPS, helping people achieve their potential, caring deeply about everyone's wellbeing whilst displaying mutual respect for each other as well as everyone within our society.

Succeeding together

One team, being resilient in difficult times, pulling together, supporting each other, taking real pride in everything we do, partnering, innovating and collaborating with others.

Having a strong voice

Having a strong voice for change within the criminal justice system, standing our ground for what is right by speaking the truth and holding ourselves (and others) accountable.

Making a difference

Driving change, minimising delay and working for a more effective justice system. Delivering a just and safe society for victims and adding value through independent, fair prosecutions.

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Director's Foreword

I am pleased to present the Annual Report and Accounts (ARA) for the Public Prosecution Service for 2024-25 – a significant year for the organisation as we mark our 20th anniversary.

The ARA presents a detailed account of the activities, strategic direction, and operational performance of the Public Prosecution Service for Northern Ireland (PPS) for the financial year 2024–25. It sets out the organisation's progress against its statutory responsibilities, strategic priorities, and key performance targets, while also addressing the complex challenges faced within an increasingly demanding criminal justice environment.

This report provides an integrated overview of how the Service has performed in delivering its core functions in line with a refreshed corporate vision - Working for a safe and just society - and new organisational Values, which emphasise integrity, accountability, respect, collaboration, and impact. It outlines the PPS's continued efforts to strengthen prosecutorial decision-making, improve outcomes for victims and witnesses, and contribute to criminal justice reform through partnership working and strategic innovation.

The 2024–25 reporting period has been marked by continued resource constraints, an increasingly complex prosecutorial caseload, and structural pressures across the criminal justice system. The PPS has faced mounting operational challenges arising from an increased volume of serious and sensitive casework, including domestic and sexual offences, legacy cases, and the expanding scope of digital and forensic evidence. These trends have placed significant strain on existing staffing and financial models, exacerbating delays in prosecutorial decision-making and case progression.

To address this, we have continued to work collaboratively with criminal justice partners through initiatives such as the Working Together Programme and the Speeding Up Justice strategy, aimed at modernising operational processes, improving efficiency, and reducing system-wide delays.

The PPS has also made significant progress in delivering against its long-term transformation agenda under the PPS 2030 programme, which sets out a roadmap for organisational reform, modernisation of service delivery, and the strategic targeting of finite resources. You will read more detail about these and other reforms below, including the continued rollout of recommendations from the Gillen Review into serious sexual offences, the development of remote evidence centres, and targeted training and policy development to improve the handling of domestic abuse, stalking, and hate crime cases. These developments reflect the Service's broader commitment to promoting access to justice, particularly for vulnerable groups, and enhancing the quality and consistency of prosecutorial outcomes.

The report also provides an analysis of corporate governance arrangements, risk management practices, and the PPS's compliance with public sector accountability standards. The Corporate Risk Register and accompanying commentary illustrate the Service's approach to identifying and mitigating high-level threats to organisational delivery, including risks associated with staff wellbeing, digital transformation, hybrid working practices, and the management of sensitive information.

The oversight role of the Management Board and the Non-Executive Board Members is also outlined below, with a focus on strategic performance monitoring, financial stewardship, and workforce planning. Notably, the report identifies the ongoing reliance on agency staff and challenges in recruiting and retaining experienced prosecutors as areas requiring sustained attention and investment.

In presenting this report, we re-affirm our dedication to delivering an effective, efficient, and fair prosecution service that meets the evolving needs of the justice system and the people of Northern Ireland.

Stephen Herron
Director of Public Prosecutions for Northern Ireland

Foreword by the Attorney General for Northern Ireland

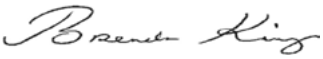
As Attorney General, I continue to be grateful to all of those in the Public Prosecution Service who have contributed, through their public service, to maintaining our criminal justice system. We rely on our criminal justice system for protection – for ourselves and for others – and for the enforcement of the law agreed upon by our elected representatives. This annual report highlights the important role of prosecution in the public interest and the work involved in delivering and supporting that.

Given the continued and urgent need to tackle violence against women in Northern Ireland, I was pleased to see the publication of the new policy for prosecuting cases of stalking in January 2025 and the communications partnership work with Women's Aid Federation. As an aspect of the rule of law, I welcome the PPS focus, across all areas of criminal law, on ensuring that prosecution policy, process and decisions are understood by the public.

An ongoing commitment to maintaining high quality decision-making through quality assurance measures and training - as well as careful engagement with an increasing number of reviews requested by victims - is also clear from this year's report.

Reducing avoidable delay remains a significant challenge and I appreciate the recognition that many of the targets in this area have not been met. I was encouraged to see an improvement this year despite the pressurised operational context and the efforts being made, including through pilot initiatives, to address delay and am confident that progress will continue to be made.

I commend the Director on his dedication to delivering an effective, efficient and fair prosecution service and offer my wholehearted support.



Dame Brenda King
Attorney General for Northern Ireland

Foreword by Advocate General for Northern Ireland

As Advocate General for Northern Ireland, I act as the chief legal adviser to the UK Government on the law of Northern Ireland relating to matters reserved to Westminster, such as national security and terrorism.

This report stands as a testament to the work of the PPS, especially as the Service marks its twentieth year of operation—a significant milestone in Northern Ireland's ongoing journey toward justice and accountability.

This reporting period has seen the Service reaffirm its commitment to the rule of law, transparency, and the highest standards of integrity. Its efforts to implement the recommendations of important reviews, support vulnerable individuals, and foster greater efficiency through collaborative partnerships are to be commended. The PPS's strategic focus on transformation—underpinned by the PPS 2030 programme—demonstrates a clear understanding of both present realities and future aspirations.

As Advocate General, I am especially encouraged by the organisation's ongoing emphasis on access to justice and equality before the law. The pursuit of better outcomes for victims and witnesses and independent prosecutorial decision-making are the building blocks upon which public trust and confidence are secured.

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

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

Performance Report

Performance Overview

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

Corporate Planning in the Public Prosecution Service

The Role of the Public Prosecution Service

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

Our primary role is to reach decisions to prosecute or not. Additional services are also available which enhance effectiveness including the provision of prosecutorial and pre-charge advice. Options are also available to allow prosecutors to deal with offenders other than through prosecution including adult and restorative cautions, informed warnings, and youth conferencing. Prosecutors may also refer offenders to the National Driver Alertness Course. 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.

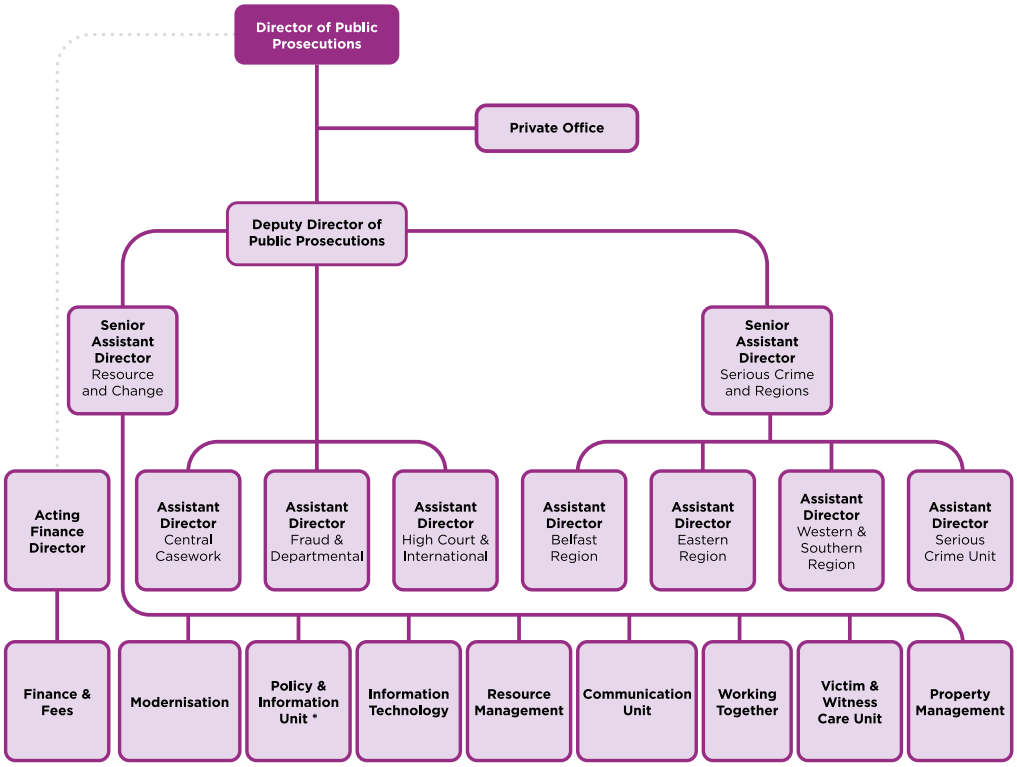
PPS Organisational Structures

The PPS is a regionally based organisation covering Belfast, and Eastern Region and Western and Southern Region, each led by an Assistant Director (AD). Each deal with a range of cases, from the less serious summary cases, which are heard in the Magistrates' Courts, to more serious cases which are heard in the Crown Court.

In addition, there are four other legal sections also led at AD level:

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

Finally Corporate & Support Services led by the Senior Assistant Director for Resource and Change, which includes Policy and Information Unit (PIU), Finance, Communications, Resource Management (RMT), Business Assurance, Information and Communications Technology (ICT) and Strategic Improvement Team (SIT) which includes working together and modernisation, as well as the Victim and Witness Care Unit (VWCU).



*Includes business Assurance and the Victim and Witness Care Unit

Standards Applied

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

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

Prosecution Decisions

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

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

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

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

Conduct of Prosecutions

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

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

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

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

Risk Management in the PPS

The PPS is committed to high standards of corporate governance. Effective risk management processes have been developed to improve the quality of decision making and the ability to deliver on strategic and operational objectives.

The PPS Risk Management Framework was updated in March 2023 and reviewed March 2025 and complements the current corporate and annual business planning and financial management arrangements which together provide the systems to manage the service's resources. The Risk Management Framework aligns to the HM Government's Orange Book Guidance.

Corporate Risks are aligned with the agreed strategic priorities of the PPS. During 2024-25 the Board identified twelve corporate risks that could, if not managed properly, have reduced the Service's ability to deliver against its strategic priorities. Those risks were:

- Failure to adequately address challenges to staff wellbeing arising from casework of a traumatic nature and the impact of high caseloads and related pressure has the potential to increase staff absence and exit due to work-related stress, decrease wellbeing, and adversely impact upon the Service's duty of care to colleagues, reputation, and ability to comprehensively manage PPS workloads.
- Current levels of resourcing are insufficient to maintain the Service's capacity to deliver legacy casework, leading to significant delays and criticism of the PPS from families and the wider public.
- Failure to effectively progress serious and high-profile cases and adverse outcomes (including those related to disclosure) have the potential to damage stakeholder and public confidence in the Service.

- The Service's overall approach to engaging and influencing stakeholders and the public is not fully effective, resulting in a failure to build political and public confidence.
- PPS systems and procedures, including the management of information during hybrid working and the move to the new content management system, are not implemented effectively, resulting in data breaches and the disposal of relevant case related materials.
- Unavoidable funding pressures have a significant negative impact on the operational capacity of the Service to address and to tackle backlogs and delay; constrain our ability to progress the Modernisation and Working Together programmes.
- Implementation of the Modernisation and Working Together Programmes (and related change initiatives) do not produce the anticipated business benefits and outcomes, resulting in a failure to deliver improvements in timeliness and PPS services.
- The service is unable to recruit and fully train new staff and retain experienced staff which undermines our ability to deliver our services.
- The services delivered for victims and witnesses do not meet their needs, resulting in a loss of victim and witness confidence.
- Failure to meet the PPS People Plan objectives has a significant impact on levels of staff engagement and service delivery.
- The high level of operational caseloads and the competing demands on PPS resources has a negative impact on staff wellbeing and puts at risk the delivery of agreed change initiatives and anticipated reductions in avoidable delay.
- Failure to effectively progress the recommendations of the NIAO in respect of the identification and validation of the accounting treatment for unpaid counsel fee hourly rate work resulting in a qualification of the PPS Accounts.

Programme for Government (PfG)

The Executive has launched an Outcomes-based Programme for Government (PfG) that is focused on achieving outcomes of societal wellbeing and delivering real and positive change in people's lives. This PfG builds on the Outcomes based approach that has defined strategic planning across the public sector since 2016.

The Framework contains nine strategic outcomes which, taken together, aim to set a clear direction of travel for the NI Executive and provide a vision for the future of all citizens. The key to the implementation and delivery of the new outcomes based PfG, is government's collaboration and teamwork with key stakeholders and partners. PPS will play a key role in the delivery of the PfG and will directly contribute to a number of the strategic outcomes.

PPS Strategic Priorities

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

The achievements delivered by PPS in respect of outcomes are covered in more detail in the performance analysis section of this report on pages 15 to 19. The following infographic section provides progress against key delivery targets in each of the strategic priorities.

STRATEGIC PRIORITY 1

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

38,683
CASES RECEIVED IN 2024-25
▼ DECREASE OF 12% FROM 2023-24

5,281
CASES RECEIVED IN CASE WEIGHT CATEGORIES 1-4
▲ INCREASE OF 6.3% FROM 2023-24

33,402
CASES RECEIVED IN CASE WEIGHT CATEGORIES 5-8
▼ DECREASE OF 14.4% FROM 2023-24

7.9%
DECREASE IN RECORDED CRIME FROM THE PSNI
▼ IN THE 12 MONTHS TO MARCH 2025

80
CASES BRIEFED TO HCAS IN 2024-25

8%
CROWN COURT CASES DURING 2024-25
WHERE SENIOR COUNSEL WAS BRIEFED

45,222
PROSECUTIONS ISSUED BY THE SERVICE DURING 2024-25 (7.1% DECREASE)

INCLUDED **1,725 DECISIONS** FOR PROSECUTION ON INDICTMENT

IINCLUDED **28,671 DECISIONS** FOR SUMMARY PROSECUTION

DECREASE OF 27%
FROM 2012-2013 TO 2024-25 IN THE VOLUME OF DECISIONS ISSUED
▼ FROM 61,955 TO 45,222

73%
WERE ISSUED WITH A DECISION FOR PROSECUTION OR FOR DIVERSION FROM THE COURTS

28,718
DEFENDANTS WERE DEALT WITH IN THE MAGISTRATES COURT
▼ DECREASE OF 5.0% IN 2023-24

1,598 DEFENDANTS
WERE DEALT WITH IN THE CROWN COURT IN 2024-25
▼ DECREASE OF 2.9%

79%
CONVICTION RATE IN THE MAGISTRATES COURT DURING 2024-25
▼ DECREASE FROM 79.1% IN 2023-24

87.4%
CONVICTION RATE IN THE CROWN COURT DURING 2024-25
▲ INCREASE FROM 87% IN 2023-24

STRATEGIC PRIORITY 2

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

40 COMPLAINTS
RECEIVED BY THE PPS IN 2024-25

▼ DECREASE OF 16 (28.6%) ON 2023-24

7 OF THE COMPLAINTS WERE UPHELD AND **6** COMPLAINTS WERE PARTIALLY UPHELD

97%
OF COMPLAINTS TO PPS WERE ACKNOWLEDGED
within 5 days

73% of complaints were completed within 30 days (below the target of 95%)

76 FOI REQUESTS
WERE DEALT WITH UNDER THE FREEDOM OF INFORMATION ACT

93%
WERE DEALT WITH WITHIN THE REQUIRED 20 DAYS

STRATEGIC PRIORITY 3

MEETING THE NEEDS OF VICTIMS AND WITNESSES

321
REQUESTS FOR REVIEW OF A PROSECUTION DECISION WERE MADE BY VICTIMS OF A CRIME

15
REQUESTS RESULTED IN THE ORIGINAL DECISION BEING CHANGED

85%
OF FILE RECEIPT NOTIFICATIONS ISSUED WITHIN 7 DAYS
▼ BELOW TARGET 90%

91.9%
OF DECISION NOTIFICATIONS ISSUED WITHIN 7 DAYS
▲ ABOVE TARGET 90%

94.1%
OF NOTIFICATIONS OF ARRAIGNMENT DATE ISSUED WITHIN 7 DAYS
▲ ABOVE TARGET 90%

£78K
TOTAL PPS WITNESS EXPENSES

▼ DECREASE FROM 2023-24 WHERE EXPENSES WHERE £143K

STRATEGIC PRIORITY 4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY IMPROVING THE WAY WE WORK

98%
OF PURCHASE ORDERS COMPLIANT WITH PROCUREMENT GUIDANCE

96.4%
OF INVOICES PAID WITHIN 10 WORKING DAYS

£46.656M
TOTAL BUDGET FOR 2024-2025

£43.975M
NET OUTTURN FOR 2024-2025

4 OF 10
TARGETS WERE ACHIEVED IN TIMELINESS OF DECISIONS

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

5,000
BACKLOG CASES ON THE 31ST MARCH 2025

▼ DECREASE FROM 6,500 ON THE 31ST MARCH 2024

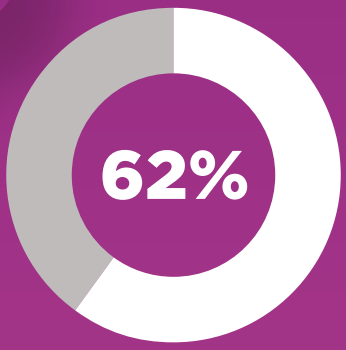
20
CONFISCATION ORDERS WERE GRANTED BY THE COURTS DURING 2024-25

£1.19M
TOTAL VALUE OF CONFISCATION ORDERS

▲ A TOTAL OF 21 ORDERS WERE GRANTED DURING 2023-24 WITH A VALUE OF £1.81M

STRATEGIC PRIORITY 5

SUPPORTING AND EMPOWERING OUR PEOPLE



EMPLOYEE ENGAGEMENT
NICS STAFF ATTITUDE SURVEY

SUBSTANTIVE FTE AS AT MARCH 2025

- **410** PERMANENT STAFF
- **64** TEMPORARY STAFF, **4** SECONDEES

30
NEW RECRUITS

INCLUDING THE RETENTION OF **7 AGENCY STAFF** INTO PERMANENT POSITIONS

31
INTERNAL PROMOTIONS

6
STAFF LEFT ON PROMOTION TO OTHER DEPARTMENTS

177
TRAINING DAYS DELIVERED TO PPS STAFF

65
TRAINING EVENTS HELD

SILVER ACCREDITATION RETAINED FOR INVESTORS IN PEOPLE

Performance Analysis

Performance against Strategic Priorities and Key Delivery Targets

The Business Plan for 2024-25 set out how the PPS' objectives were to be taken forward and included a range of key delivery targets against which the performance of the Service was to be measured. These targets spanned the five PPS strategic priorities for the year.

Performance Challenges During 2024-25 – Tackling Delay

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

Focusing on PPS performance, of the ten timeliness measures adopted for 2024-25 (median and 80th percentile days to issue prosecutorial decisions), four were met. This is an improvement on the previous financial year (3), however overall performance continues to reflect the ongoing challenges in addressing timeliness as a result of the casework backlogs in some areas of the organisation. While the backlogs have been reduced when compared with the end of year figure for 2023-24 (just over 6,500), total files awaiting a prosecutorial decision as of 31 March 2025 remained high at 5,000.

The work of the PPS is demand-led which presents difficulties in terms of managing workloads and responding in a dynamic way to demands on the service. Whilst the Service has a statutory obligation to take prosecutorial decisions in all cases initiated or investigated by police, the human resources needed to deliver on this are not readily available at the pace required. Often it is necessary to prioritise work internally in order to manage resources effectively. Hence delay in casework can arise where resources have to be allocated or reallocated to meet the most acute casework pressures.

Over recent years this position has been exacerbated by a number of external factors including the changing nature and complexity of the casework received by the PPS; the strategic focus on ending violence against women and girls; the impact of digital evidence; new legislative provisions and services; and the absence of multi-year budgets.

In terms of developing an overarching strategy, a degree of progress has been made during 2024-25 which includes initiatives in respect of Working Together, Speeding Up Justice, the PPS 2030 Vision and Strategy, and Early Engagement.

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

STRATEGIC PRIORITY 1

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

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

Legal Quality Assurance

Dip Sampling

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

During the year, 339 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 97.9% of decisions assessed as being in accordance with the Code for Prosecutors (2023-24: 96.3%).

No Bills and Acquittals by Direction

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

During 2024-25, a total of 10 No Bills (all charges) were granted and there were 40 Acquittals by Direction. This is an increase of 2 no bills on 2023-24, with an increase of 11 acquittals.

Hate Crime

Official Statistics

In September 2024, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime during 2023-24. The bulletin is available on the PPS website.

Hate Crime Delivery Group

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

Review of Hate Crime Legislation

The PPS has continued to engage with the DoJ regarding the introduction of new hate crime legislation in Northern Ireland. This has included ongoing liaison via the HCDG, as well as an assessment of the potential operational impact of the new legislation.

Security Policy Framework

Information Assurance

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

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

Policy Development

A range of policy areas have been progressed during 2024-25. A key development was the publication of a new Policy for Prosecuting Cases of Stalking in January 2025. The purpose of this policy is to explain the approach of the PPS in taking prosecutorial decisions in respect of stalking, following the introduction of the Protection from Stalking Act (Northern Ireland) 2022.

The document also outlines the assistance available to support victims and witnesses in these cases. In addition, substantial progress has been made on the drafting of a new Joint PSNI / PPS Strategy for Investigating and Prosecuting Serious Sexual Offences. The Strategy, which it is anticipated will be published in 2025-26, sets out a number of agreed actions under four key outcomes including: providing support to victims; improving timeliness and quality; demonstrating accountability and leadership; and developing our staff.

A large number of internal guidance documents have been published, covering issues such as the law on hate crime, offences involving sending unwanted sexual images, cases involving the use of DNA evidence and the use of special measures.

Legacy Casework

The year was extremely busy in terms of legacy casework with decisions issuing in all outstanding legacy cases within the office in advance of the statutorily imposed deadline of 1 May 2024. This achievement required significant effort from our Central Casework Section that deals with legacy casework alongside a large volume of other complex, sensitive, and high priority work. The PPS continue to make efforts to obtain sufficient and appropriate funding for a separate legacy unit so that the demands of ongoing and future legacy work, and the needs of victims and families, can be properly addressed.

The Gillen Review

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

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

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

Stakeholder Engagement and Outreach Programme

During the course of 2024-25 a series of inter-agency, stakeholder and outreach events and activities were conducted across the PPS, to highlight the work of the PPS and build public confidence. Events included:

- meetings with victims and witnesses and representative groups;
- Hosting the PPS Stakeholder Engagement Forum and other stakeholder or partner focused events;
- participation in and / or hosting of multi-agency events and working groups;
- contact with elected representatives, including Ministers, MPs, and MLAs, and an appearance at the Assembly Justice Committee; and
- participation in public events, such as Pride and Mela, and Business in the Community initiatives.

Public Confidence – The Northern Ireland Life and Times Survey

Public confidence in the Service is measured through a module in the Northern Ireland Life and Times Survey (NILTS).

Results from the four questions asked in the 2024 survey were as follows:

- Of the respondents that were surveyed, 87.7% had heard of the PPS (2023: 87.8%).
- Just over half (57%) of all respondents were either very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime (2023: 45.8%).

- Two thirds (64.8%) of all respondents were either very or fairly confident that the PPS provides a fair and impartial prosecution service (2023: 56.1%).
- Nearly two thirds (64.1%) of all respondents were either very or fairly confident that the PPS takes its prosecution decisions independently (2023: 54.9%).

Complaint Handling

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

After a complaint has been considered by the PPS and the complainant remains unsatisfied with the way in which the PPS has dealt with the matter, they can raise their complaint with the Independent Assessor of Complaints (IAC) for the PPS.

Complaints that have been upheld or partially upheld are recorded on the Complaints Actions and Recommendations Log. The purpose of this document is to audit actions that arise from complaints, capture learning points, improve our service delivery, and expectantly reduce the number of complaints received. It is circulated quarterly to ADs and HoBs and is reported to the Board for their consideration.

Equality Scheme

The Service had published a detailed Equality Action Plan for 2024-25 and 2025-26. Key objectives achieved during the year included the publication of statistical bulletins on the prosecution of sexual offences and hate crime.

The Annual Progress Report on Section 75 of the Northern Ireland Act 1998 and Section 49A of the Disability Discrimination Act 1995 (as amended) was submitted to the Equality Commission for NI (ECNI) in December 2024.

STRATEGIC PRIORITY 3

MEETING THE NEEDS OF VICTIMS AND WITNESSES

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

Services to Victims and Witnesses

Victim and Witness Steering Group Work

The meetings of the VWSG during 2024-25 afforded PPS and CJSNI partners an opportunity to provide leadership on the ongoing delivery of the Victim and Witness Strategy (and Addendum) 2021-25 and the supporting Delivery Plan. Of particular note, during the period, a Victim Champions' Summit was held, with the ambition of developing a 'Trauma Informed Criminal Justice System' for Northern Ireland. As a starting point, the aim is to measure baseline achievements, build on those and deliver consistent, trauma informed services, which recognises the impact of victims' experiences at all stages of the criminal justice process. Throughout the year, PPS has been actively involved in promoting victims' interests in these and other fora and has been at the forefront of embedding the role of Victim Champions, co-ordinating resources and ensuring best practice to better meet victims' needs, both strategically and operationally.

Victim and Witness Care Unit

The performance of the VWCU continues to be reviewed by the People and Resources Committee (PRC) based on agreed performance measures. Key outcomes for 2024-25 were as follows:

- 85% of file receipt notifications issued within 7 days (target 90%);
- 91.9% of decision notifications issued within 7 days (target 90%); and
- 94.1% of notifications of the arraignment date issued within 7 days (target 80%).

Requests for Review

During 2024-25, 321 requests for review of a prosecution decision were made by victims of crime, 15 of which resulted in the original decision being changed. This compared with 250 reviews in the previous year, 17 of which resulted in a change of decision.

STRATEGIC PRIORITY 4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY IMPROVING THE WAY WE WORK

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

Tackling Avoidable Delay – Speeding Up Justice Programme

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

Committal Reform

Multi agency project work continues with the Department of Justice to ensure robust processes and policies are in place for the implementation of Chapter 9 of the Criminal Justice (Committal Reform) Act 2022 – direct committal. PPS representatives continue to work with partners across the justice system to deliver this transformative change. These workstreams include planning fundamental IT changes, business process changes, scoping the impact on resourcing and the operating model for PPS as well as working with partners to understand the changes to the legal aid scheme.

Working Together

We have continued to progress our Early Engagement work. Phase 1 focuses on early engagement between PSNI and PPS as part of the Working Together Programme. We have developed a number of joint initiatives improving file quality and reducing avoidable delay through earlier and more effective interactions between police and prosecutors.

Out of Court Disposals

The joint PSNI / PPS 'No File Decision' Pilot has continued during 2024-25. Under the pilot framework, which commenced on 29 November 2023, police are no longer required to submit all files in a limited class of cases where a no prosecution recommendation is made for each of the suspects on the file.

The offences covered by the change are those generally directed upon by a Public Prosecutor in the PPS. The process is intended to release prosecutor capacity to increase available time to deal with more serious indictable cases and deliver more timely decision making.

Remit of the Magistrates' Courts

PPS is contributing to this workstream which is considering a number of initiatives relating to the remit of the Magistrates' Court, which if implemented, would reduce volume in the Crown Court and provide a proportionate response to offences which are capable of resolution within the Magistrates' court. Work carried out during the year has included research to estimate the potential impact of raising the sentencing powers of the Magistrates' Court to 24 months imprisonment.

Digital Workstream

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

Proceeds of Crime

During 2024-25 a total of 20 confiscation orders were granted by the courts, with a value of £1,190k compared to 14 confiscation orders in 2023-24 with a value of £1,813k.

Information and Communications Technology (ICT)

During 2024-25 the PPS has continued to enhance its ICT systems and its digital working capabilities. We have made a significant number of small changes to our Case Management System that will improve how our staff work on a day-to-day basis.

One of the key functions the PPS frequently performs is to summons defendants do court. We have reviewed and redesigned these processes and are close to completing enhancements to our systems that will introduce efficiencies and will enable digital signing of summonses.

Artificial intelligence (AI) will become increasingly important in how we work. We have implemented tools to enable voice to text and audio to text transcription using the Microsoft Azure AI platform and we have documented some high-level processes that may benefit from the application of AI in the future.

Given the nature of the data PPS handles it is important that we ensure all staff are effectively trained in cyber security. PPS has recently rolled out a modern cyber security training platform that will keep all staff abreast of current and emerging threats.

Modernisation Vision: PPS 2030

The financial year 2024-25 saw the establishment of a new programme of work for the PPS entitled "PPS 2030". In the context of increasing demand and funding uncertainty, PPS 2030 was developed as a vision for a more modern, more efficient PPS that will target its resources to those areas of greatest priority and where we can add greatest value.

Timeliness Targets

Of the ten timeliness measures adopted for 2024- 25 (median and 80th percentile days to issue prosecutorial decisions) only four were met. Whilst this is an improvement on the previous financial year (3), overall performance continues to reflect the ongoing challenges as a result of the casework backlogs in some areas.

While the backlogs have been reduced when compared with the 6,500 at the end of 2023-24, the total files awaiting a prosecutorial decision as of 31 March 2025 remained high at 5,000.

STRATEGIC PRIORITY 5

SUPPORTING AND EMPOWERING OUR PEOPLE

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

Staffing levels

The PPS's current full time equivalent (rounded FTE) staff level, as at 31 March 2025, was 410 permanent staff, 64 temporary staff and 4 seconded staff.

A total of 30 new substantive staff were recruited including 7 agency workers retained as substantive staff. 31 staff were promoted internally within PPS. A further 6 staff left PPS on promotion to other departments.

Learning and Development

In addition to generic training delivered by the Centre for Applied Learning, a wide range of specialist training was procured and delivered to staff across the organisation. A total of 177 line of business training days and 65 line of business training events were attended by PPS staff.

Legal Training

A variety of training events have been organised over the course of the year. These included:

- Use of the Remote Evidence Centres / supporting vulnerable victims;
- Use of evidence-led prosecutions in cases involving domestic abuse;
- Operational training by the Strategic Improvement Team, covering issues such as the new Gateway Pilot;
- Training delivered by the CEO of Men's Advisory Project. This in-person training event explored the prevalence of domestic abuse on males and the challenges for males within the criminal justice system;
- Awareness sessions delivered by forensic science specialists from FSNI in each of the regional offices, covering issues such as DNA analysis; and
- Access to online 'Domestic Homicide Timeline' training delivered by a recognised UK expert in the field.

Domestic Violence Training

In March 2024, PPS hosted a second training event for prosecutors on NFS. This training reinforced the seriousness of NFS and reviewed recent NI judgements where NFS had been referenced in sentencing. This was an in-person event.

In May 2024, PPS engaged with Men's Advisory Project (MAPNI) to deliver an in-person training session to prosecutors in Belfast region. This training event was entitled 'Men, boys and domestic abuse' and explored the prevalence of domestic abuse on males and the challenges for males within the criminal justice system. A second online training session was delivered by MAP in June 2024. These training sessions were delivered by Rhonda Lusty, the CEO of MAP.

PPS secured 180 licences to the Homicide Timeline online training package. This online training package was developed by Professor Jane Monckton-Smith. It is designed for professionals working in the areas of domestic abuse or stalking and is intended to help professionals using risk assessments to make informed decisions and to take opportunities to intervene. Between June and December 2024, this training was made available to all legal staff and counsel in both the Magistrates and Crown Courts. Provision of this training was one of the key recommendations made in the first Domestic Homicide Review (DHR) report, entitled 'Amy', published in March 2022.

PPS People Plan

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

The PPS one year People Plan for 2024-25 was launched by the Director in July 2024. The plan sets out four priority areas to support our people and help make the PPS a great place to work. It follows on from the completion of the 2021-2024 People Plan which included six priorities and aligned with the NICS vision to be well-led, outcome focused and high performing. In developing this new one year plan, the PPS has listened carefully to what staff highlighted as the priority areas to focus on:

- Workforce Planning & Organisational Development;
- Health & Wellbeing;
- Leadership; and
- Communication & Engagement.

Staff Health and Wellbeing

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

During 2024-25 the PPS encouraged staff to take an active interest in their health and wellbeing and committed to promoting and supporting a range of health and wellbeing initiatives and activities, recognising the need to embed a continuous theme of health and wellbeing into the culture of the organisation.

The PPS is committed to its strategic objective to improve both the physical and mental wellbeing of all staff, reduce stress, increase job satisfaction, and create a positive working environment.

Respect for Human Rights

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

Health and Safety

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

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

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

Sustainable Development

Legislative Context

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

We recognise the importance of having sustainability at the core of our business, not only because of the direct cost savings that can be achieved but as evidence of leading by example.

Emissions trajectory

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

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

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

Fuel	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Electricity	198,043	186,021	191,252	176,254	133,227	156,457
Natural Gas	184,949	216,884	214,718	246,507	165,205	160,532
Totals	382,992	402,905	405,970	422,761	298,432	316,989

In this reporting period, overall carbon emissions were increased by 18.5 tonnes of carbon dioxide, representing a 6% increase against 2023-24 and 17% saving against the 2019-20 baseline.

In 2024-25, 51% of our carbon emissions were because of fossil fuel and 49% were due to the use of electricity. PPS will aim to reduce its reliance on fossil fuel. The slight increase in the overall carbon emissions can largely be attributed to staff returning to the office on a more regular basis. PPS aims to identify and align future emissions reductions targets with the wider NICS new zero strategy over the coming reporting periods.

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

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

Table 2: PPS Waste Management

Waste	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Tonnes						
Waste Generated	32,695	14,506	14,407	15,696	7,403	22,261
Waste Recycled	9,317	5,827	8,369	10,490	6,369	13,584
% of waste Recycled	28%	40%	58%	67%	86%	61%

Overall Waste production for the PPS estate has increased in the past year. However, there has been a 32% decrease since baseline figures were established. In addition to this the PPS continues to recycle the majority of waste generated, increasing from 28% in 2019-20 to 61% in the 2024-25 period. The 2024 NI Environmental Benchmarking Survey saw the PPS gain silver status with a score 78%, just 2% below receiving gold status.

As part of the new working arrangements post COVID the NICS implemented a hybrid working policy called New Ways of Working. The PPS fully supports this new policy where possible and has supported employees in its implementation to reduce the need to travel and reduce employees carbon footprint. The New Ways of Working policy has also seen a decline in commuting for some of our staff. This alongside the introduction of new and enhanced processes, has curtailed the use of printing and paper in offices with many documents now written, edited, and shared electronically via the Content Manager system. The requirements of Hybrid Working Arrangements will be considered in the overall estate management decisions of the PPS.

The Department also continues to take responsibility for recycling seriously and operates recycling initiatives across its estate. 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 well as reducing the need to commute to an office the PPS has taken advantage of using video conferencing technology such as Microsoft Teams to hold online meetings and discouraged the need to travel to meetings in person. This not only reduced the carbon footprint but also reduced the cost of travel which would normally be reimbursed. The use of this technology has also reduced the need for air travel which continues to fall.

Disability Action Plan

The Service's Disability Action Plan covers a two-year period to 31 March 2026. The plan sets out a range of actions through which the Service would seek to implement its disability duties in areas such as addressing staff survey findings, monitoring positive recruitment, communication, and staff training.

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

The Rural Needs Act

The Rural Needs Act (Northern Ireland) 2016 came into operation for public authorities on 1 June 2017. The Act requires policy makers to have due regard to rural needs when developing and implementing policies and when designing and delivering public services. No Rural Needs Assessments were carried out during 2024-25.

Risks Managed by PPS During 2024-25

The PPS Risk Management Framework as detailed in the Governance Statement on page 58 defines the extent to which risk is encouraged and tolerated across the Service's responsibilities.

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

Corporate appetite against each risk group has been assessed as:

- Legal and Professional Standards: ***Averse***
- Policy & Guidance: ***Cautious***
- Processes and Service Delivery: ***Open***
- Human Resources: ***Averse***
- Regularity, Propriety & Accountability: ***Averse***
- Reputational: ***Cautious***
- External: ***Cautious***

The Corporate Risk Register is aligned with the five strategic priorities outlined below. During 2024-25 the Board identified twelve corporate risks that could, if not managed properly, have reduced the Service's ability to deliver against its strategic priorities.

Strategic Priority 1: *Supporting a safe community by providing an effective and high-quality prosecution service.*
Aligned to this priority the Department managed risks in respect of staff well-being in light of the traumatic nature of work managed by the PPS and managing the additional pressures on the services staff resources from issues of legacy and other high-profile casework.

Strategic Priority 2: *Building confidence in the independence, fairness and effectiveness of the service.*
Aligned to this priority the Department managed risks in respect of staff resources for key areas of work, such as serious and high-profile casework and the overall approach to stakeholder engagement by the Department, alongside the Department's internal processes and procedures.

Strategic Priority 3: *Meeting the Needs of Victims and Witnesses.*
Aligned with this priority the Department managed risks around the unavoidable funding pressures experienced by the Department, as a direct result of the demand led nature of the work of the PPS. These risks spanned both current and future years and were focused on our ability to adequately fund the largely staffing costs of the Department to ensure that we could deliver a service that remains fit for purpose with the increasing demands placed on the PPS.

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

In respect of this priority throughout 2024-25 the Department managed risks in respect of the implementation and embedding of Modernisation and Working Together Programmes (and related change initiatives).

Strategic Priority 5: *Supporting and Empowering our people.*

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

Significant Risks Impacting on PPS Performance During 2024-25

The most significant risks relating to the Department's business in 2024-25 were those associated with the increasing burden on staff and the consequent risk to their well-being.

Resourcing Within the PPS

Uncertainty around funding during 2024-25 made it difficult to staff the Department in a way that was commensurate to the demands on the service, there was a continued reliance on temporary staffing arrangements and internal reallocation of resources to address issues as they arose leading to additional pressures on staffing across the Department. Despite gaining additional funding for 2024-25 and the improved baseline funding for the coming year, PPS has continued to face significant issues in recruiting sufficient staffing at all grades, and most prominently in the required legal grades at Public Prosecutor and Senior Public Prosecutor levels. This increased burden coupled with the nature of the work being undertaken, it has been recognised by the Board and Senior Management Team, had the potential to impact negatively on the mental health and well-being of staff.

Recognising the duty on employers to manage the associated risks in work, with a focus on prevention/reduction of harm in so far as is reasonably practicable. It is recognised that the increased requirement for reviewing sensitive content in the context of PPS work may have an adverse effect on those staff who are regularly exposed. As a result, PPS have provided a bespoke suite of interventions as outlined previously, to support staff which are designed to combat the negative effects that may arise. Further detail on staffing recruitment and movement is reported in the Remuneration and Staffing Report at Pages 70 to 84.

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

	2024-25 £'000	2023-24 £'000
Net Resource Outturn (Estimates)	**43,496**	**42,173**
Adjustments:		
Non-Voted Income in the resource account	-	-
Net Operating Costs (Accounts)	**43,496**	**42,173**
Adjustments:		
Voted Expenditure outside budget	-	-
Resource Budget Outturn (Budget)	**43,496**	**42,173**
Of which:		
Departmental Expenditure Limits (DEL	43,119	41,768
Annually Managed Expenditure (AME)	377	405

Statement of Outturn against Assembly Supply

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

The NI Assembly votes on the Main and Supplementary Estimates to provide approval for the expenditure of all NI departments, including PPS. As set out in the Statement of Assembly Supply, the Department was voted a Resource Estimate Provision of £46,130k for 2024-25 (2023-24: £43,259k). Details of the PPS Estimates are available from the DoF website.

The PPS Resource outturn for 2024-25 was £43,496k (2023-24: £42,173k) as shown in the Statement of Assembly Supply, which is £2,634k lower than the net resource limit. The Resource DEL easement of £1,757k (3.92% underspend) was a result of reduced court related expenditure (£523K) and unused ringfenced D/I allocations which could not be returned to the block grant (£1.234m). The Annually Managed Expenditure (AME) easement of £877k was in respect of potential budget cover for provisions not subsequently required.

The net cash requirement of the Department, at £43,325k was £2,122k less than the Assembly limit as set out in the Reconciliation of Net Resource Outturn to the Net Cash Requirement (SOAS 3). This was primarily due to changes in working capital and provisions.

Statement of Comprehensive Net Expenditure

The Statement of Comprehensive Net Expenditure represents the total net administrative and programme resources consumed. The net costs, including notional costs, during 2024-25 were £44,168k (2023-24: £42,816k) and included income of £260k (2023-24: £295k) as analysed at Note 4. The financial operating performance of the Department has been considered in detail under Long-Term Expenditure Trends.

Statement of Financial Position

The Department was in a net negative equity position of £4,410k as at 31 March 2025 (£4,681k as at 31 March 2024). Total assets comprised property, plant and equipment, intangibles, and trade receivables of £9,569k (£10,986k, 31 March 2024). The Department had liabilities and provisions of £13,979k (£15,667k, 31 March 2024).

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 2024-25.

Budgeting Framework

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

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

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

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

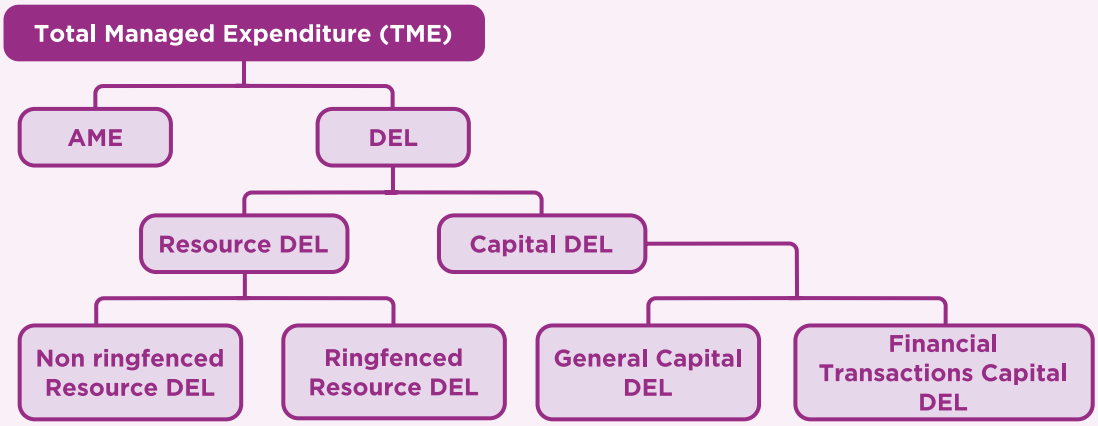
As DEL budgets are controllable, Treasury sets firm limits for DEL budgets for Whitehall departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments.

DEL budgets are classified into resource and capital.

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

Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by Treasury - Consolidated budgeting guidance 2024 to 2025 - GOV.UK

Budget Structure



Budgetary Performance

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

	Final Plan 2024-25 £000	Provisional Outturn 2024-25 £000	Underspend / (Overspend) £000
Resource DEL	44,876	43,119	1,757
Including			
Non-ringfenced	40,829	40,306	523
Ringfenced D/I	4,047	2,813	1,234
Capital DEL	526	479	47
Including			
General Capital	526	479	47
FTC	-	-	-
Total DEL	**45,402**	**43,598**	**1,804**
AME	**1,254**	**377**	**877**
Including			
AME Resource	1,254	377	877
AME Capital	-	-	-
Total Managed Expenditure	**46,656**	**43,975**	**2,681**

Explanation of Variances

Detailed explanations of the main variances from estimates to outturn are given below:

Resource DEL

Non - Ringfenced

Movement from final plan through to outturn were due to underspending in respect of Counsel Fees as a result of the withdrawal of service by external counsel. This industrial action began in December 2024 following the setting of the final plan position with an assumption that the action would run for one calendar month. This however continued through to the financial year end reducing the volume of cases being taken through the courts by external counsel and consequently expenditure on same.

Ringfenced

PPS had received additional allocations of non-cash or ring-fenced D/I in-year which was not required by the Department. As allocations of ring-fenced D/I could not be utilised elsewhere at Block Level a surrender of this allocation was unable to be processed following estimates provided at final plan and so underspending of £1,234K resulted.

Capital

A small amount of Capital was retained within PPS and included in final plan which was consequently not required. This funding was retained to deal with any repairs to buildings caused by inclement weather in the final months of year end. No damage was incurred and as such outturn was £47K below final plan figures agreed.

Resource AME

The most significant underspend in this category was as a result of i) changes in assumptions from the Government Actuary's Department around the PPS Pensions. This information is typically received late in the financial year and after final plans have been agreed, and ii) the uncertainty surrounding the movement between Counsel Fee provisions and accruals following work to address last year's accounts qualification.

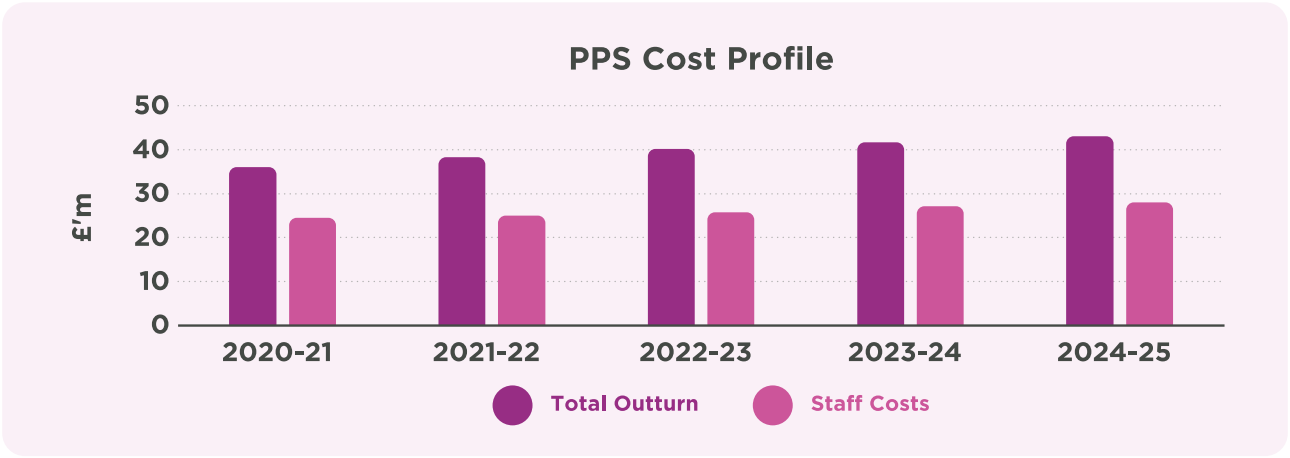
Future Developments

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

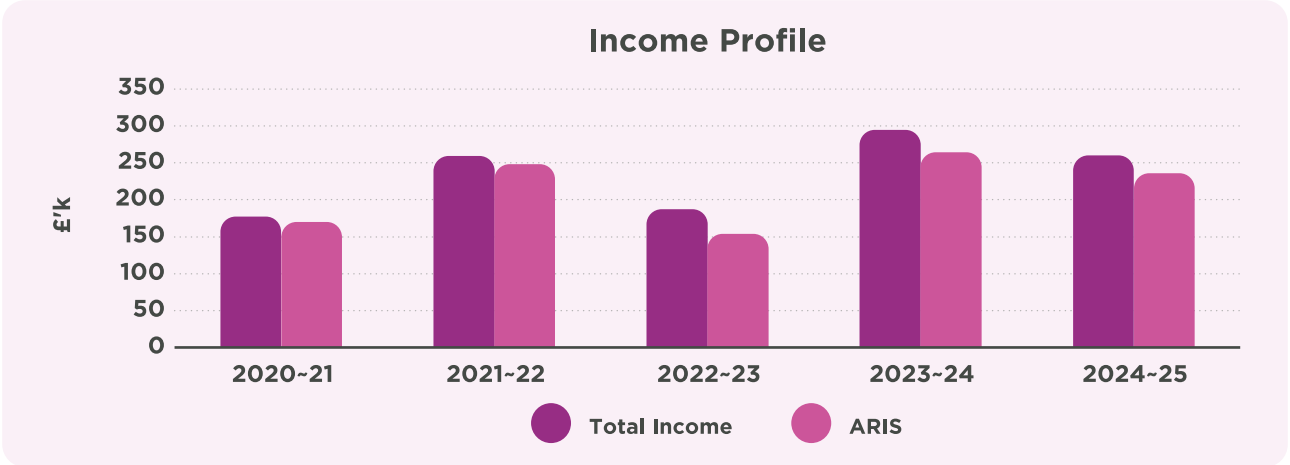
The consequent prioritisation of resources within the PPS will be undertaken by the Accounting Officer (AO) with the advice and support of the Management Board.

Long-Term Expenditure Trends

An analysis of departmental expenditure for 2024-25 and 4 prior years is shown on pages 46-47. The Department is faced with increased pension contributions, agency staff costs, cost of living increases in utility prices and the increased cost of legacy cases and clearing the backlog of cases following covid. Whilst the timescales for clearing backlogs generated through the Covid-19 pandemic is not known with any certainty it is reasonable to assume that the increased spending caused by this will be for the medium term only and that levels of expenditure will return to pre-covid levels at some point in the future.



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



The majority of PPS income is derived from incentivisation funds generated from the realisation of assets confiscated from successful prosecutions under the Proceeds of Crime Act. Income is distributed to eligible parties under ARIS. It is recognised on a receipt's basis, so is difficult to forecast and increasingly difficult to realise. ARIS receipts decreased by £26k in 2024-25 to £236k (2023-24: £264k).

Total Departmental Spending

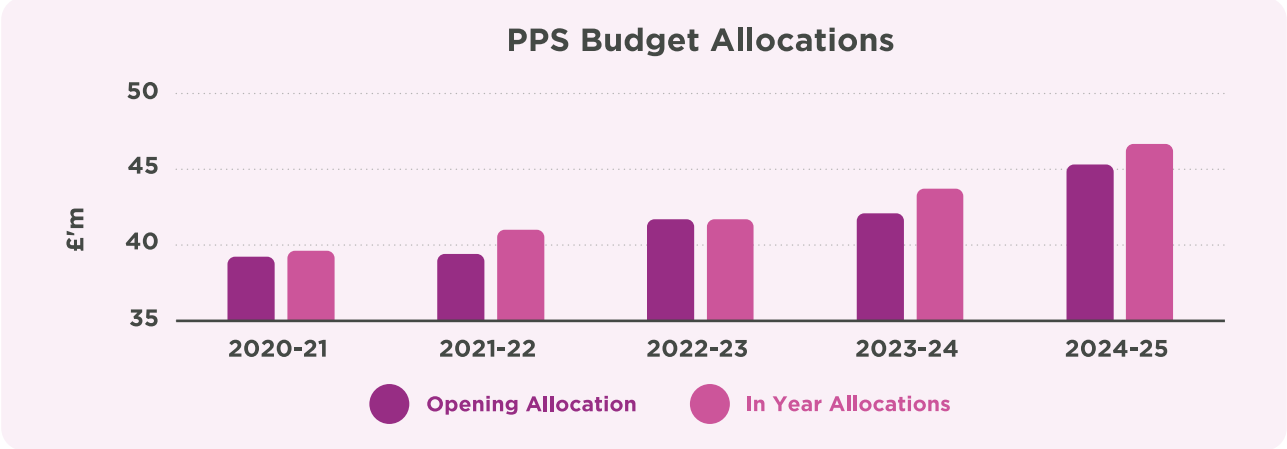
	2020-21 Outturn £'000	2021-22 Outturn £'000	2022-23 Outturn £'000	2023-24 Outturn £'000	2024-25 Outturn £'000
Resource DEL					
A-1: Public Prosecution & Legal Services	36,045	38,360	40,204	41,768	43,119
Total Resource DEL	**36,045**	**38,360**	**40,204**	**41,768**	**43,119**
Of Which:					
• Income	(177)	(259)	(187)	(295)	(260)
• Staff Costs	24,512	25,075	25,739	27,086	28,033
• Purchase of Goods and Services	4,098	6,607	7,111	7,393	7,230
• Which includes Counsel Fees of -	3,659	5,972	6,449	6,288	6,448
• Rentals	1,834	1,521	41	36	27
• Other Expenditure	3,613	3,737	4,744	4,693	4,905
Resource AME					
A-2: Public Prosecution & Legal Services	5	(10)	199	405	377
Total Resource AME	**5**	**(10)**	**199**	**405**	**377**
Of which the changes were:					
• Borrowing Costs (unwinding the discount)	62	43	55	114	132
• Provision for Counsel Fees	347	458	144	291	263
• Provision for Other	(105)	(322)	-	-	-
• Provision for Onerous Lease	(299)	(189)	-	-	-
Total Resource (DEL + AME)	**36,050**	**38,350**	**40,403**	**42,173**	**43,496**
Of Which:					
• Depreciation	2,165	1,677	2,691	2,686	2,814
• Loss on Disposal	-	2	-	1	-

	2020-21 Outturn £'000	2021-22 Outturn £'000	2022-23 Outturn £'000	2023-24 Outturn £'000	2024-25 Outturn £'000
Capital DEL					
• Acquisition of Property, Plant, Equipment and Intangible Assets	648	349	357	455	479
Total Capital DEL	648	349	357	455	479
Total Capital AME	-	-	-	-	-
Total Capital (DEL + AME)	**648**	**349**	**357**	**455**	**479**
Total Departmental Spending	**36,698**	**38,699**	**40,760**	**42,628**	**43,975**
Of Which:					
• Total DEL	36,693	38,709	40,561	42,223	43,598
• Total AME	5	(10)	199	405	377
Total Administration Expenditure	**1,658**	**1,738**	**1,640**	**1,613**	**1,765**
Of Which:					
• Staff Costs	1,495	1,569	1,550	1,535	1,680
• Rentals	95	95	-	-	-
• Other Administration Costs	68	74	90	78	85

2024-25 Financial Year

On 25th April 2024, The Executive agreed the individual departmental allocations for 2024-25 which were announced by the Minister for Finance by Written Ministerial Statement, on the same day. The statement provided a non-ringfenced resource budget for the PPS of £39.4m, ringfenced budget of £4.2m and £0.7m Capital.

The Chart below shows the movement in the PPS' opening baseline for non-ringfenced Resource DEL over the period from 2020-21 to 2024-25.



Looking ahead – budgets beyond 2025-26

Significant work has been undertaken by the PPS Senior Management Team to fully understand and forecast the staffing requirements across all functions within the PPS to adapt to increasing demands in terms of caseloads and complexity of cases being progressed by the PPS. Recognising that continued increases in staffing cannot be the entire solution to the increasing burden on the PPS, the management team have also considered ways to modernise the service and work across the Justice Network to improve the handling and quality of cases to drive out inefficiencies and improve timeliness.

As part of the 2025-26 Budget Exercise successful bids have been made in relation to core staffing levels, increased cost of NICS staffing, and Modernisation which have allowed for a reduced reliance on temporary staffing arrangements in terms of affordability, however the issues with recruitment for all grades remains an issue for the PPS.

Work is ongoing to formulate requirements for the Budget 2026-2029/30 which will articulate the issues facing the PPS in respect of current and forecast demands and caseloads, the requirements of legacy and the ICRIR, the planned work on transformation and modernisation and any identified efficiencies that can be driven out of current rocesses.

Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2025.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

17 October 2025

Accountability Report

Corporate Governance Report

Director's Report

Accountability Arrangements

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

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

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

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

Roles and responsibilities

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

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

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

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

The PPS Corporate Governance Framework

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

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

The Management Board

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

The Management Board's objectives are to:

- set the strategic direction of the Service through the corporate priorities and objectives;

- ensure accountability for the Service's performance; and
- provide assurance that the resources of the Service are being used effectively and represent value for money.

The Management Board carries out its business according to an agreed operating framework which sets out the Board's objectives and remit, membership, responsibilities, and procedures. During 2024-25, the Management Board met on seven occasions.

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

Attendance at Management Board Meetings during 2024-25

Board member	Number of Meetings Attended[1]
Stephen Herron DPP (Chair of Management Board)	**7**
Michael Agnew Deputy Director	7
Marianne O'Kane SAD Serious Crime and Regions	**7**
Peter Luney Acting SAD Resource and Change	**6**
JoAnne Quinn Acting Finance Director	**7**
Glenn Houston Independent Board Member	**7**
David Best Independent Board Member	**5**
John McGinnity Independent Board Member	**1**
Bronwyn Toner Independent Board Member	**1**

The Audit and Risk Committee (ARC)

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

The ARC supports the Accounting Officer and Board by reviewing the comprehensiveness and reliability of assurances on governance, risk management as outlined in the Governance Statement on pages 57 to 67, the control environment and the integrity of financial statements and the annual report.

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

ARC Attendance Record 2024-25

Date	Glenn Houston (Chair)	David Best	Sharan Dustagheer	John McGinnity	Bronwyn Toner
4 July 2024	✓	✓	x		
23 September 2024	✓	✓	✓		
27 November 2024	✓	✓	✓		
20 March 2025	✓	x	✓	✓	✓

Mr Houston and Mr Best relinquished their roles on the Audit and Risk Committee in 2024-25, with Mr Bests term coming to an end in December 2024 and Mr Houston's term ending in March 2025. The new Audit & Risk Committee members Mr John McGinnity (Chair) and Ms Bronwyn Toner were appointed on the 20th March 2025 and 14th March 2025 respectively and were in attendance for both the Management Board and ARC meetings in March 2025.

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

Issues scrutinised by the committee during 2024-25 are covered in the report from the NEBM.

Board Committees

During 2024-25, in addition to the ARC, the Board was supported by five operational as outlined below:

All committees had clear terms of reference, covering the scope of decision-making and reporting requirements to the Board.

Declarations of Interest

A register of interests is maintained for the Management Board and all relevant parties. Full details of this are available at page 61.

Personal Data Incidents

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

The PPS DPO is responsible for managing the Department's response to data incidents. During the reporting period a total of 48 data incidents were reported to the DPO. Of these, 4 cases involved a loss of data from within secure government premises (3 DVDs and one case file). 32 involved unauthorised disclosure of personal data (15 a result of incorrect data being provided by the police, 4 from emails being sent to the wrong address, 7 related to incorrect evidence being sent to defence solicitors, and 6 related to a failure to properly redact personal data). 3 cases involved lost equipment, one of which was subsequently recovered. 5 cases were reported but ultimately judged to be outside PPS control (2 cases involved defence solicitors losing PE papers. 2 cases related to suspects posting evidence on the internet which they had legitimately received through disclosure.

1 case related to the failure of Royal Mail to properly deliver a letter). 1 case related to a staff member accessing a family members case accidentally (This was reported immediately and no further action was taken). 3 other cases involved staff accessing personal data for non-business purposes. These resulted in 2 agency staff members having their employment terminated and a permanent staff member receiving a written warning for Gross Misconduct. No incidents were deemed to meet the criteria for reporting to the Information Commissioner's Office (ICO). The ICO responded to an incident reported in the previous year and recommended no further action.

Non-Executive Board Members' Report

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

Key Issues Managed by the PPS Board During 2024-25

During 2024-25 the PPS Board continued to focus on the volume of caseloads and backlog cases held by the PPS, both of which remained relatively constant throughout the year. We have continued to see a steady increase in the number of domestic violence and sexual abuse cases which was a particular challenge throughout 2024-25. The NEBMs pays tribute to the commitment and dedication of public prosecutors at the forefront of managing all complex and challenging cases.

The Management Board maintained effective oversight of workforce issues via reporting from the PRC and through scrutiny of data received from NICSHR, and of caseloads and backlogs through reporting from PQC and PDC. Our ongoing concern for staff welfare saw the continued use of psychological support mechanisms for prosecutors and other staff dealing with traumatic materials in discharging their roles.

Additional Baseline funding was secured in 2024-25 which was welcomed by the Board however challenges with recruitment and retention continue at all grades, particularly at public prosecutor and senior prosecutor grades. Vacancies impact on case allocation, throughput, and Productivity and Resource Management within PPS continue to explore all avenues to address these issues with NICS HR.

NEBMs participate in the Audit and Risk Committee (ARC) which meets four times each year, with a further Audit Focus Session to consider the Annual Report and Accounts. The ARC relies significantly on the contributions from Internal Audit and the NIAO in discharging its responsibilities effectively.

The Audit & Risk Committee considered the following issues during 2024-25:

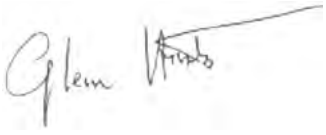
- The PPS Budget Settlement and resourcing issues across the PPS;

- The continual acceptance and embedding of risk management as part of the day-to-day management of business operations alongside regular review of the Corporate Risk Register:
- Adherence to the General Data Protection Regulations (GDPR) and EU directive 2016/680;
- PPS Caseloads, including pressures arising from additional court listings to address backlogs in the system;
- External Counsel expenditure and the issues raised through the RTTCWG in respect of same;
- Monitoring and progress against Internal and External Audit recommendations, particularly in any areas where lower levels of assurance have been reported;
- Annual Report and Financial Statements;
- Various polices as required, and
- Reported cases and suspected cases of fraud, of which there were none during 2024-25.

The Corporate Risk Register is reviewed and revised at each meeting of the Management Board and at ARC, with NEBMs providing an independent overview of the management of risk by making sure the register is comprehensive and a true reflection of the most critical issues impacting on performance and delivery.

Each of the Senior Assistant Directors provide a quarterly assurance report to ARC based on input from ADs through PAMs and from Assurance Reporting at Head of Branch level across the service. These reports provide granular detail of issues impacting on specific teams and offer a further valuable source of evidence to support the Committee in its scrutiny function.

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



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

Governance Statement

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

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

Information on Board and Committee structures, attendance, and areas of focus for 2024-25, are also highlighted within the Directors' Report.

Board Performance and Effectiveness

Minutes of Board meetings are available on the PPS website.

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

The Board undertakes a regular review of effectiveness in line with the Corporate Governance Code and its Operating Framework. Business Consultancy Service (BCS) of the Department of Finance (DoF), was appointed by the PPS in June 2023 to facilitate a Board Effectiveness Review. The Board are continuing to work through the implementation of recommendations made as a result of this review.

ARC Review of Effectiveness

The ARC undertakes an annual review of effectiveness in line with recommended best practice. The 2024-25 review was undertaken in November 2024 using the NAO Audit and Risk Assurance Committee Effectiveness Checklist.

Risk Management

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

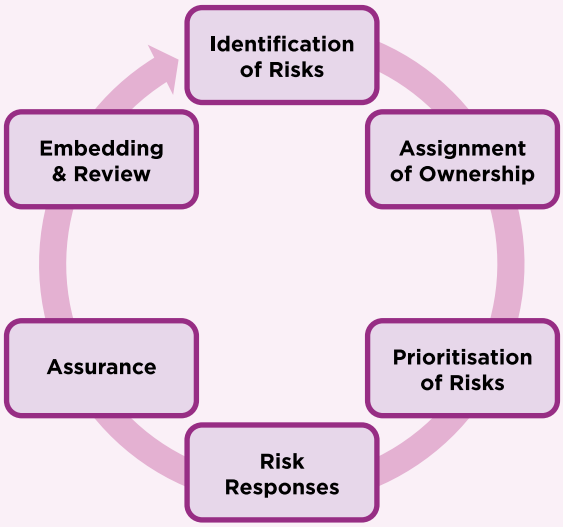
The Framework details the Department's approach to risk management, including: risk appetite; the hierarchy for managing risks; the risk identification and escalation process; and the roles and responsibilities of the various levels of management. This approach allows risks to be identified and managed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

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

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

Project Risks also exist and will usually be managed within the methodology used to manage the project level by way of a project management methodology (e.g. PRINCE 2). Managers responsible for projects must assure themselves that risks are being tracked and dealt with effectively. For larger projects, a governance structure which is set up broadly in line with the OGC Gateway process will be adopted.

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



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

Corporate risks for the year are initially identified at the PPS Annual Planning Event. Once agreed, they are subsequently reviewed monthly by the Senior Management Group (SMG) and Management Board. During 2024-25 each of the corporate risks outlined was assigned a risk owner, who was responsible for maintaining oversight on actions taken to mitigate their risks and reporting on their progress. Upon review, risks were subject to a current evaluation of their severity. Any newly identified risks were added as required throughout the year, and those which were no longer considered a serious threat to priorities could be removed. An update report on the position of corporate risks was prepared for each quarterly Audit and Risk Committee (ARC) meeting in 2024-25, with feedback provided to the Management Board as necessary.

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

The assessment enables the Audit and Risk Committee to form an opinion against:

In addition, during 2024-25, the Risk Management Framework as outlined has been complemented by a range of other control measures:

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

Declarations of Interest

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

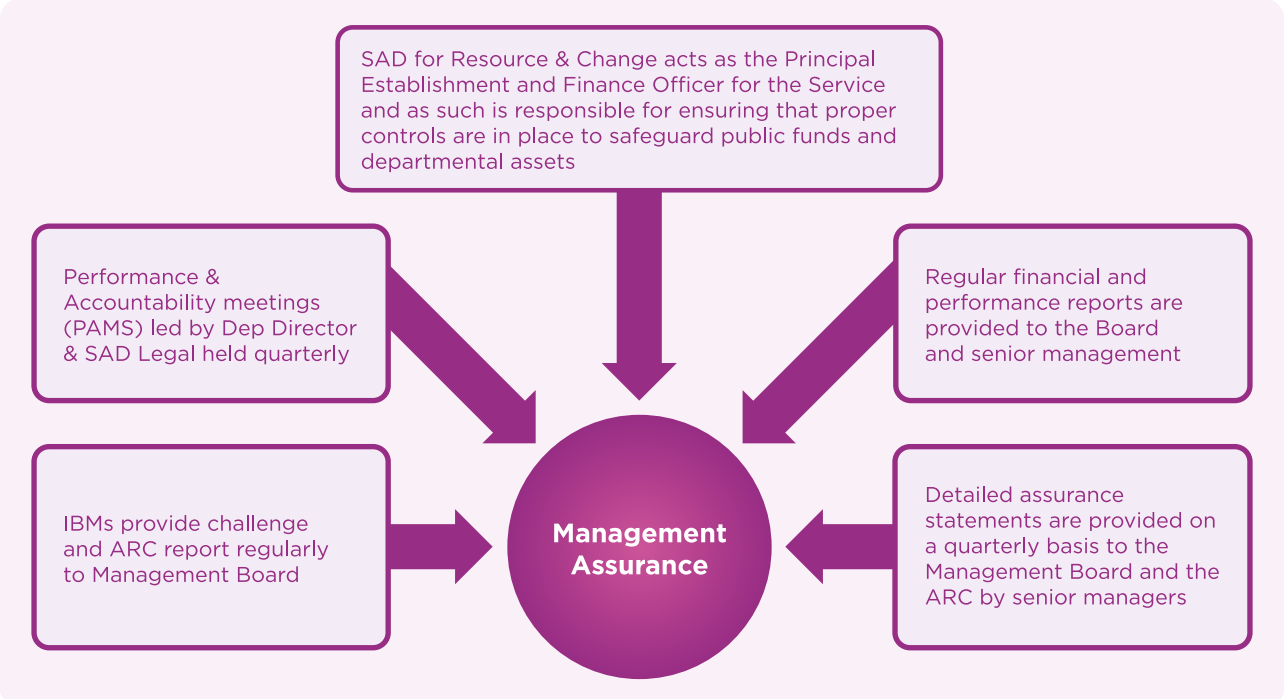
This detail is formally captured on an annual basis and reviewed by the Management Board and ARC. In addition, officers have a responsibility to submit new or amended detail throughout the reporting period should circumstances change.

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

The PPS Register of Interests for 2024-25 (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:



Policy and Process

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

Independent parties

The Department of Finance

The DoF within the NI Civil Service is the source of key shared services available to PPS such as: Account NI, NICS HR (which provides human resource services and support), HR Connect (which provides transactional HR work and a payroll service for the PPS), IT Assist and the Central Procurement Directorate. The Head of Internal Audit for the Department of Finance provides an annual inter-departmental report on the audits carried out in respect of the provision of shared services across the NICS. The report for 2024-25 has been received by PPS and outlines the audits carried out during that period. Internal Audit carried out audits during the year on Digital Security and Finance Shared Services, Construction and Procurement Delivery, NICSHR, the Departmental Solicitor's Office and innovation & Consultancy Services. Five satisfactory reports and four limited reports, in relation to DoF's Shared Services, were issued in 2024-25 (the limited reports related to Content Manager Administration, CPD - Grants Advisory, NICSHR - Inefficiency Compensation Payments and CSP – McCloud Remedy). Satisfactory opinion reports issued did not include any Priority 1 recommendations. During 2024-25 one follow-up was carried out which remained limited.

DoF Senior Management have undertaken a number of actions during 2024-25 to enhance the reporting of shared services and management of risk, details of which are below, and will be considered in future audits:

- DoF Service Delivery Brochure was provided to all NICS departments in 2024-25 aimed at providing details of the range of services provided by DoF including charges, delivery metrics and key contacts for the respective areas; and
- A revised risk management approach with the introduction of a thematic strategic corporate risk register. Each theme has a dual risk; risk to the Department and the wider 'Shared Service' risks that impacts other departments across the NICS. The shared risks set out the potential consequences for other departments if DoF is unable to deliver its objectives.

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 2023-24, published in February 2025 Ms Havlin assessed that the PPS complaint system has consistently performed to a high standard and is a model of best practice in both complaint management and as a tool of continuous improvement. In terms of organisational performance management, PPS leadership approaches complaints as containing vital intelligence and levers for change as part of its overall quality assurance strategy. She noted that extreme challenges have been placed on the Justice system and it is testament to the professionalism of PPS staff that the number of complaints throughout this highly challenging period remains very low when compared to the total number of prosecutions. She also commended the Director and all his staff teams for their ongoing commitment to working on the front line of our justice system and ensuring that such an important service continues to deliver as it faces these challenges. She was also impressed by the evidence which confirms the level and scale of change and improvement to the complaint scheme, the management of complaints, and openness to feedback which she believes has been a contributing factor to the commitment to continuous improvement of organisational culture and performance throughout the organisation.

Criminal Justice Inspection Northern Ireland (CJINI)

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

- In April 2024 a review of the effectiveness of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021.
- In November 2024 an inspection on Transforming the Criminal Justice System in Northern Ireland.
- In March 2025 an investigation of abuse of position concerns and complaints by the Office of the Police Ombudsman.

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 2024-25. Five audit reports, including one follow-up, were received, each resulting in a satisfactory opinion, focusing on the following areas;

- Attendance Management (Report issued September 2024).
- Casework Progression/Dip Sampling (Report issued November 2024).
- Financial Management (Report issued March 2025).
- Induction and training (Report issued May 2025).

The follow-up audit was focused on the financial processes for Counsel Fee Accruals and Provisions and raised the initial rating from limited to satisfactory.

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 2024-25 and cumulative assurances derived from internal audit activity during previous years.

For 2024-25, the HIA concluded that a robust and comprehensive framework of assurance exists in the PPS and overall there was a satisfactory system of governance, risk management and control. While the HIA accepted there may be some residual risk identified, they were of the opinion that this should not significantly impact on the achievement of system objectives. There have been no significant issues raised this year.

External Audit

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

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

Significant Control Issues

The Demand Led Nature of PPS' workloads

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

Decisions regarding prioritisation and the allocation of resources can be difficult and will not always be understood or agreed with by victims or sections of the public. An inability to progress, or delay in progressing, cases can result in PPS being challenged, including by means of judicial review. These proceedings can be costly and time-consuming and can further distract from and delay the conduct of the PPS's core prosecutorial functions. Successful challenge can also result in the re-prioritisation of resources. This environment of competing demands and the potential for such challenge presents a risk for the PPS in future years.

Whist PPS continues to manage the impact of this, the proposed budget settlement for 2025-26 does allow us to stabilise staffing resources to some degree in terms of affordability to help deal with this, issues around recruitment and retention remain prevalent. At present whilst the overall case numbers are relatively stable, the profile of our caseload has changed with increasing volumes of the most serious (indictable Crown Court) cases, and we have experienced an increasing complexity of cases across all case types. PPS in conjunction with PSNI have developed processes to deal more effectively with lower-level cases through the use of out of court disposals and other proportionate measures.

Budget Position and Authority

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year.

Prior Year Supply Issues

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

With the re-establishment of the NI Executive on 30th January 2024 a NIAO report was presented to the Public Accounts Committee (PAC) in March 2024 asking for approval to regularise through a statement of excesses the mis-stated net cash requirement for the PPS. This statement of excesses has now been approved and was processed through the Main Estimates Process and included in the Budget Bill. All amounts owing to and from the Consolidated Fund in respect of same have since been agreed and paid over in March 2025.

Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2025 and up to the date of approval of the Annual Report and Resource Accounts. As Accounting Officer for the Service, I am responsible for reviewing the effectiveness of governance and control systems within the PPS and ensuring that the public monies and other resources for which I am accountable are deployed effectively and appropriately.

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

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2025.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

17 October 2025

Statement of the Accounting Officer's Responsibilities

Under the Government Resources and Accounts (Northern Ireland) Act 2001 (GRAANI), the Department of Finance has directed the Public Prosecution Service for Northern Ireland (PPS) to prepare, for each financial year, resource accounts detailing the resources acquired, held or disposed of, and the use of resources, during the year by the department designated by order made under the GRAANI by Statutory Rule 2024 No. 114, as amended by Statutory Rule 2024 No. 217. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the department and of the income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The Department of Finance has appointed the Director of Public Prosecutions as Accounting Officer of the PPS.

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

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

Remuneration and Staff Report

Remuneration Report (audited information)

Scope of Responsibility

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

The NEBMs are remunerated on the basis of the per diem rate. This was uplifted from 1st August 2023 to £575 per day in line with the recommendations of the Senior Salary Review Body. In addition, the NEBMs are entitled to travel and subsistence expenses at NICS rates incurred while on departmental business. The NEBMs remuneration is paid through the PPS's payroll and Employers National Insurance and PAYE accounted for at source.

Remuneration Policy

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2024-25 Budget in the Assembly, on 28 May 2024, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 31 May 2024 in FD (DoF) 07/24.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award effective from 1 August 2024, for NICS non-industrial and industrial staff, including SCS, was processed in the June 2025 payroll.

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

Service Contracts

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

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme[1].

Employment, Training and Advancement of Disabled Persons

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

The NICS delivers an annual programme of communications and training on disability awareness and has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment process for in- work support and for its recruitment selection and onboarding processes, progressed in 2024, which will deliver improvements to the process with implementation anticipated in 2025-26, subject to Ministerial approval and Trade Union consultation. Colleagues with lived experience and external independent advocates have been stakeholders in the reasonable adjustment review.

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

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

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

1 Civil Service Commissioners for Northern Ireland

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 NICSHR[2]. Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line and virtual classrooms), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

During 2024-25, the generic Learning and Development portfolio was updated to include new products, including 16 new classroom products, 11 new eLearning products, 5 new online resources and 24 product reviews.

A new NICSHR L&D Portfolio is now available showing the comprehensive range of learning available, grouped under six core product areas:

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

Leadership development is a key priority within the NICS and NICSHR L&D offer a suite of products aimed at leadership from EO2 to SCS grades. Development of four new leadership products commenced this year, with 2025-26 launch dates. Topics will cover Inclusive Leadership, Entrepreneurial Leadership, Collective and Compassionate Leadership and Digital Leadership. During 2024-25 a Grade 3 Senior Leadership programme was developed and launched in collaboration with University of Ulster, QUB and the William J.Clinton Leadership Institute.

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

NICSHR continues to develop further leadership products, including a Grade 5 Alumni programme, with events and further resources available within the Leadership Toolkit on LInKS.

Employee Consultation and Trade Union Relationships

The Department of Finance is responsible for the NICS Trade Union Arrangements Policy. People & Organisational Development consults and/or negotiates with the NICS recognised trade unions on matters such as pay, promotion, and annual leave which are relevant across the NICS. Local issues relevant only to a particular office or area of work is handled by local managers, and branch trade union representatives, through agreed Local Whitley procedures/constitutions.

Each department will have their own Departmental Whitley structure, to consider matters unique to individual departments and their agencies across business areas. Business areas may also have a Whitley arrangement in place dealing with issues specific to that business area.

Equality, Diversity and Inclusion

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

The NICS Diversity Champions Network includes senior colleagues as designated Diversity Champions for each of the nine NICS departments, as well as four thematic leads for gender, race and ethnicity, disability and LGBTQ+. The network alongside the NICS corporate HR function, People and Organisational Development, developed and delivered a NICS Diversity Action Plan 2024-25, which set out priorities for action by diversity and inclusion theme and cross-cutting priorities.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information is available in the Equality, Diversity and Inclusion Policy.

As part of the NICS' efforts to ensure equality of opportunity, the NICS continually conducts comprehensive reviews into the composition of its workforce and recruitment activity, publishing a wide range of data. The

statistics are available on the Northern Ireland Statistics and Research Agency (NISRA)'s website.

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees.

Although not a statutory requirement, the NICS also conducts a similar formal review of the gender profile of its workforce. The findings from both tri-annual reviews are published in the NICS Workforce Review. The next review will be published late 2025.

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

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

Application of Business Appointment Rules (BARs)

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

In compliance with Business Appointment rules, the Department is transparent in the advice given to individual applications for senior staff. No disclosures were required during 2024-25.

Sickness Absence

The PPS had an overall sickness absence rate of 14.7 days lost per employee in 2023-24 (14.9 days 2022-23). Annual sickness absence figures can be found in

the "Sickness Absence in the Northern Ireland Civil Service 2023-24" report at Sickness Absence in the Northern Ireland Civil Service 2023-24 Northern Ireland Statistics and Research Agency (nisra.gov.uk). The 2024-25 sickness absence data is not currently available and will be published later this year.

Staff Engagement

The 2025 NICS People Survey was conducted across the nine NICS ministerial departments as well as the PPS and the Health & Safety Executive for NI. All staff, including temporary / agency staff working in these organisations were invited to take part in the survey.

For PPS there were 511 (2023: 446) staff invited to complete the survey, of which 225 (2023: 177) participated, a response rate of 44% (2023: 40%). 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 62% (2023: 56%), compared to the NICS average of 56% (2023: 54%). The full survey can be accessed at https://www.finance-ni.gov.uk/publications/nics-people-survey-results.

Remuneration and Pension Entitlements

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

Salary

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

Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument.

The PPS does not provide any benefits in kind to staff.

Fair Pay Disclosures

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

The banded remuneration of the highest-paid director in the PPS in the financial year 2024-25 was £225,000 – £230,000 (2023-24: £210,000 - £215,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

For 2023-24 and 2024-25, the 25th percentile, median and 75th percentile remuneration figures are based on annualised salaries for the last month of the financial year.

Pay Ratios (Audited Information)

2024-25	25th percentile	Median	75th percentile
Total remuneration (£)	26,504	37,110	50,175
Pay Ratio	8.58:1	6.13:1	4.53:1

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

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

For 2024-25 and 2023-24, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2024-25 (2023-24: NIL), no employee received remuneration in excess of the highest-paid director.

Remuneration ranged from £3,496 to £227,500 (2023-24: £13,096 to £212,500).

Percentage Change in Remuneration

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

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

The percentage changes in respect of the PPS are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year.

Percentage change for:	2024-25 v 2023-24	2023-24 v 2022-23
Average employee salary and allowances	+7.47%	+5.40%
Highest paid director's salary and allowances	+7.06%	+7.05%
Average employee performance pay and bonuses[1]	N/A	N/A
Highest paid director's performance pay and bonuses[1]	N/A	N/A

1. No performance pay or bonuses were payable in these years.

The increase in average employee salary and allowances is due to the 2024~25 pay award, which included a 3% consolidated payment for all eligible staff, coupled with performance based salary progression.

Remuneration and Pension Entitlements (Audited Information)

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

	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits* (to nearest £1,000)		Total (£'000)	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24**	2024-25	2023-24
Statutory Appointments								
Stephen Herron *** Director	225-230	210-215	-	-	-	-	225-230	210-215
Michael Agnew Deputy Director	180-185	170-175	-	-	106,000	95,000	285-290	265-270
Officials								
Marianne O'Kane SAD of Serious Crime and Regions	110-115	105-110	-	-	104,000	-2,000	215-220	100-105
Peter Luney Acting SAD of Resource and Change from 21March 2022	105-110	100-105	-	-	89,000	-19,000	195-200	80-85
JoAnne Quinn Acting Finance Director from 16 May 2022	80-85	80-85	-	-	60,000	8,000	140-145	85-90
Non-Executive Directors**								
David Best until 12 December 2024	0-5 (full year equivalent 5-10)	5-10	-	-	-	-	0-5	5-10
Glenn Houston until 20 March 2025	5-10	5-10	-	-	-	-	5-10	5-10
John McGinnity from 20 March 2025	0-5 (full year equivalent 5-10)	-	-	-	-	-	0-5	-
Bronwyn Toner from 14 March 2025	0-5 (full year equivalent 5-10)	-	-	-	-	-	0-5	-

* 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.

** Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the Remedy Period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

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

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

Pension Entitlements (Audited Information)

	Accrued pension at pension age as at 31/03/25 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/25 £'000	CETV at 31/03/24** £'000	Real increase in CETV £'000	Employer contribution to partnership position account Nearest £100
Statutory Appointments						
Stephen Herron* Director	-	-	-	-	-	37,400
Michael Agnew Deputy Director	60-65	5-7.5	1,090	955	84	-
Officials						
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	50-55 plus a lump sum of 125-130	5-7.5 plus a lump sum of 7.5-10	1,122	977	100	-
Peter Luney Acting SAD of Resources and Change from 21 March 2022	45-50 plus a lump sum of 120-125	2.5-5 plus a lump sum of 5-7.5	1,063	936	83	-
JoAnne Quinn Acting Finance Director from 16 May 2022	30-35	2.5-5	565	483	58	-

Note:

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

** The pension benefits of any members affected by the Public Service Pensions Remedy which were reported in 2022-23 based on alpha membership for the period between 1 April 2015 and 31 March 2022 have been reported since 2023-24 based on PCSPS(NI) membership for the same period.

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the classic, premium, classic plus and nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS (NI)]) also moved to alpha from that date. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

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

The Department has now made regulations which remedy the discrimination by:

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

This means that all active NICS Pension Scheme members are in the same pension scheme, alpha, from 1 April 2022 onwards, regardless of age. This removes the discrimination going forwards in providing equal pension provision for all scheme members.

The Department is now implementing the second part of the remedy, which addresses the discrimination which was incurred by affected members between 1 April 2015 and 31 March 2022.

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs will issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date so it has become necessary to engage this discretion.

At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at DoF Annual Report and Accounts.

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2024-25 pension disclosures for affected members continue to be based on the rolled back position.

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

Staff in post prior to 30 July 2007 were eligible to be in one of three statutory based 'final salary' legacy defined benefit arrangements (Classic, Premium and Classic Plus). From April 2011, pensions payable under these arrangements have been reviewed annually in line with changes in the cost of living. New entrants who joined on or after 1 October 2002 and before 30 July 2007 will have chosen between membership of premium or joining the Partnership Pension Account.

New entrants who joined on or after 30 July 2007 were eligible for membership of the legacy PCSPS (NI) Nuvos arrangement or they could have opted for a Partnership Pension Account. Nuvos was also a CARE arrangement in which members accrued pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate of accrual was 2.3%.

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

Partnership Pension Account

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

Annual Benefit Statements

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The

normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65.

The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website Civil Service Pensions (NI).

Pension Increases

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2024 was 1.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2025.

Employee Contribution Rates

Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows*:

Annualised Rate of Pensionable Earning (Salary Bands) 1 April 2024 to 31 March 2025		Annualised Rate of Pensionable Earning (Salary Bands) 1 April 2025 to 30 June 2025		Contribution Rates – All members
From	To	From	To	
£0	£26,302.49	£0	£27,091.99	4.60%
£26,302.50	£59,849.99	£27,092.00	£61,645.99	5.45%
£59,850.00	£160,964.99	£61,646.00	£165,793.99	7.35%
£160,965 and above		£165,794.00 and above		8.05%

* Rates are expected to change mid-year as a result of the outcome of the consultation on Scheme Yield and Member Contributions.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The

pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

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

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at

Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK.

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

Real Increase in CETV

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

Compensation for loss of office

There were no compensation payments for loss of office in 2024-25 (2023-24: Nil).

Staff Report

Staff Numbers and Related Costs (audited information)

The PPS' current full-time equivalent (rounded FTE) staff level, as at 31 March 2025, was 410 permanent staff, 64 temporary staff and 4 seconded staff. There were 443 staff permanently employed, which included 143 males and 300 females.

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

Average FTE Staff	2024-25			2023-24
	Permanent Staff	Others	Total	Total
RfR A Objective A	412	77	489	**501**
Total	**412**	**77**	**489**	**501**

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

The staff costs reported in the Statement of Comprehensive Net Expenditure for the year ended 2024-25 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 2024-25, £Nil (2022-23: £Nil) has been charged to capital.

Staff Turnover Rates

The Staff Turnover percentage (the total number of people that have left the department including those who have moved within the NICS) for 2024-25 is 7.7%, and the general turnover percentage (the people who have left the department and have not gone elsewhere in the NICS) is 5.6%. This has been calculated by NICS HR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

Departmental Turnover Rate		General Turnover Rate	
Turnover Rate	Turnover %	Turnover Rate	Turnover %
0.077	7.70	0.056	5.60

Notes:
- Data includes those who left the NICS while on a career break.
- Based on Northern Ireland Civil Service Staff From 1st April 2024 to 31st March 2025.
- Average Northern Ireland Civil Service Staff is calculated from the number of staff in post as at 1 April 2024, 1 July 2024, 1 October 2024, 1 January 2025 and 1 April 2025.
- Data sourced from HR Connect.
- Includes permanent and temporary staff.
- For definitions of turnover see cabinet advice here.

Staff Costs (audited information)

			2024-25 £'000	2023-24 £'000
	Permanently employed Staff	Others	Total	Total
Wages and Salaries	17,610	2,198	19,808	19,687
Social Security Costs	1,997	-	1,997	1,879
Other pension costs	5,927	-	5,927	5,208
Sub-Total	**25,534**	**2,198**	**27,732**	**26,774**
Plus Inward Secondments	-	301	301	312
Less recoveries in respect of outward secondments	-	-	-	-
Total Net Costs	**25,534**	**2,499**	**28,033**	**27,086**

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,680	26,353	28,033

The NICS main pension schemes are unfunded multi-employer defined benefit schemes, but the PPS is unable to identify its share of the underlying assets and liabilities.

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years

following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

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

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations.

For 2024-25, employers' contribution of £5,780,150.13, were payable to the NICS pension arrangements at a flat rate of 34.25% pensionable pay, for all salaries (2023-24: £4,991,299.13 at one of three rates in the range 28.7% to 34.2%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contribution of £37,449.00 (2023-24: £36,833.88) 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% (2023-24: 8% to 14.75%) of pensionable pay.

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

Employer contributions of £Nil (2023-24: £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £37,449. Contributions prepaid at that date were £Nil.

No member of staff (2023-24: 1 person) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £NIL (2023-24: £15,793).

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 2025 was £847k (2023-24: £811k).

Off payroll Engagements

Off-payroll engagements are those where individuals, either self-employed or acting through a personal service company, are paid gross by the employer. In line with HM Treasury requirements the PPS is required to disclose such engagements. The PPS did not have any off-payroll engagements during the year 2024-25 (2023-24: Nil).

Consultancy Expenditure

In 2024-25, the Department paid £11k (2023-24: £70k) to external consultants. These amounts are included in Other Expenditure within Note 3 to the financial statements. Expenditure was in relation the Criminal Justice Board Early Engagement Project.

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

There were no exit packages paid during 2024-25 (2023-24: Nil).

Assembly Accountability and Audit Report

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

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

The SOAS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly.

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

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

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

The SOAS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided on pages 41-42, in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on gov.uk.

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

Summary table, 2024-25 (all figures presented in £'000)

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate,saving / (excess)		Prior Year Outturn Total, (2023-24)
		Voted	Non-voted	Total	Voted	Non-voted	Total	Voted	Total	
Departmental Expenditure Limit										
Resource	SOAS 1.1	43,119	-	43,119	44,876	-	44,876	1,757	1,757	41,768
Capital	SOAS 1.2	479	-	479	526	-	526	47	47	455
Total		**43,598**	**-**	**43,598**	**45,402**	**-**	**45,402**	**1,804**	**1,804**	**42,223**
Annually Managed Expenditure										
Resource	SOAS 1.1	377	-	377	1,254	-	1,254	877	877	405
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total		**377**	**-**	**377**	**1,254**	**-**	**1,254**	**877**	**877**	**405**
Total Budget										
Resource	SOAS 1.1	43,496	-	43,496	46,130	-	46,130	2,634	2,634	42,173
Capital	SOAS 1.2	479	-	479	526	-	526	47	47	455
Total Budget Expenditure		**43,975**	**-**	**43,975**	**46,656**	**-**	**46,656**	**2,681**	**2,681**	**42,628**
Non-budget										
Resource	SOAS 1.1	-	-	**-**	-	-	**-**	-	-	**-**
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Budget and Non-Budget		**43,975**	**-**	**43,975**	**46,656**	**-**	**46,656**	**2,681**	**2,681**	**42,628**

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

The notes on pages 110 to 138 form part of these accounts.

Net Cash Requirement 2024-25, all figures presented in £'000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2023-24
Net Cash Requirement	SOAS 3	43,325*	45,447	2,122	39,962

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

*In 2020-21 errors were identified in relation to the calculation of the Net Cash Requirement reported in past PPS financial statements. As a result, an adjustment of £442,000 was required in the 2021-22 financial statements to correct the amount owing to the Consolidated Fund. This was made up of £397,000 relating to an error in calculating the excess vote in 2016-17 and an error of £45,000 in 2017-18. These amounts were regularised as part of the 2024-25 Main Estimates in June 2024.

Administration costs 2024-25, all figures presented in £'000

Type of spend	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2023-24
Administration costs	SOAS 1.1	1,765	2,145	380	1,613

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

The notes on pages 110 to 138 form part of these accounts.

Notes to the Statement of Outturn against Assembly Supply, 2024-25 (£'000)

SOAS1. Outturn detail, by Estimate line

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

	Resource Outturn							Estimate			Outturn vs Estimate (incl) virements), savings / (excess)	Prior Year Outturn Total, 2023-24
	Administration			Programme			Total	Total	Virements*	Total inc virements		
Type of spend (Resource)	Gross	Income	Net	Gross	Income	Net						
Spending in Departmental Expenditure Limits (DEL)												
Voted Expenditure												
1: Public Prosecution and Legal Services	1,765	-	1,765	41,614	260	41,354	43,119	44,876	-	44,876	1,757	41,768
Total Voted DEL	**1,765**	**-**	**1,765**	**41,614**	**260**	**41,354**	**43,119**	**44,876**	**-**	**44,876**	**1,757**	**41,768**
Non-Voted Expenditure												
Total Non-Voted DEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in DEL	**1,765**	**-**	**1,765**	**41,614**	**260**	**41,354**	**43,119**	**44,876**	**-**	**44,876**	**1,757**	**41,768**
Spending in Annually Managed Expenditure (AME)												
Voted Expenditure												
2: BBA Pensions	-	-	-	132	-	132	132	129	3	132	-	114
3: Provisions	-	-	-	245	-	245	245	1,125	(3)	1,122	877	291
Total Voted AME	**-**	**-**	**-**	**377**	**-**	**377**	**377**	**1,254**	**-**	**1,254**	**877**	**405**
Non-Voted Expenditure												
Total Non-Voted AME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in AME	**-**	**-**	**-**	**377**	**-**	**377**	**377**	**1,254**	**-**	**1,254**	**877**	**405**
Total Non-Budget							-			-	**-**	**-**
Total Resource							**43,496**			**46,130**	**2,634**	**42,173**

The notes on pages 110 to 138 form part of these accounts.

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

Type of spend (Capital)	Outturn			Estimate			Outturn vs Estimate (inc virements), savings / (excess)	Prior Year Outturn Total, 2023-24
	Gross	Income	Net Total	Total	Virements*	Total inc virements		
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1: Public Prosecution and Legal Services	479	-	479	526	-	526	47	455
Total Voted DEL	**479**	**-**	**479**	**526**	**-**	**526**	**47**	**455**
Non-Voted Expenditure								
Total Non-Voted DEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in DEL	**479**	**-**	**479**	**526**	**-**	**526**	**47**	**455**
Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
Total Voted AME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Non-Voted Expenditure								
Total Non-Voted AME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in AME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Non-Budget			**-**			**-**	**-**	**-**
Total Capital			**479**			**526**	**47**	**455**

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

The notes on pages 110 to 138 form part of these accounts.

The total resource outturn was £43.50m against a NI Estimate of £46.13m, resulting in an overall easement of £2.63m. The DEL easement of £1.76m was a result of lower than estimated expenditure on court related costs. The AME easement of £877k was in respect of potential budget cover for provisions not subsequently required.

The capital easement of £47k resulted from lower than expected expenditure on the upgrades to the Case Management System.

SOAS2. Reconciliation of outturn to net expenditure

Item	Note	Outturn total 2024-25 £000	Prior Year Outturn Total, 2023-24 £000
Total Resource Outturn	SOAS 1.1	**43,496**	**42,173**
Add: Capital Grants		-	-
Other		-	-
Total		**43,496**	**42,173**
Less: Income payable to the Consolidated Fund		-	-
Other		-	-
Total		**-**	**-**
Net Expenditure in Statement of Comprehensive Net Expenditure		**43,496**	**42,173**

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.

The notes on pages 110 to 138 form part of these accounts.

SOAS3. Reconciliation of net resource outturn to net cash requirement

	Note	Outturn Total £000	Estimate Total £000	Outturn vs Estimate, Saving / (Excess) £000
Total Resource outturn	SOAS 1.1	**43,496**	**46,130**	**2,634**
Total Capital outturn	SOAS 1.2	**479**	**526**	**47**
Adjustments to remove non-cash items:				
Depreciation, impairments and revaluations	Note 3	(2,814)	(4,047)	(1,233)
New provisions and adjustments to previous provisions	Note 11	(245)	(1,254)	(1,009)
Pension Borrowing Costs	Note 3, 12	(132)	-	132
Supported capital expenditure		-	-	-
Prior period adjustments		-	-	-
Other non-Cash items	Note 3	(240)	-	240
Capital Element of lease payment	Note 7.4	1,361	-	(1,361)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	Note 9	135	100	(35)
(Increase)/decrease in payables	Note 10	1,070	3,765	2,695
Use of provisions	Note 12	215	227	12
Total		**43,325**	**45,447**	**2,122**
Removal of non-voted budget items:				
Consolidated Fund Standing Services		-	-	-
Other Adjustments		-	-	-
Total		**-**	**-**	**-**
Net Cash Requirement		**43,325**	**45,447**	**2,122**

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.

The notes on pages 110 to 138 form part of these accounts.

SOAS4. Amounts of income to the Consolidated Fund SOAS4.1 Analysis of income payable to the Consolidated Fund

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

Item	Note	Outturn Total 2024-25 £000		Prior Year 2023-24 £000	
		Income (Accruals)	Receipts (Cash Basis)	Income (Accruals)	Receipts (Cash Basis)
Income in budgets surrendered to the Consolidated Fund (resource)		-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)		-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)		-	-	-	-
(Excess) cash surrenderable to the Consolidated Fund		-	-	-	-
Total amount payable to the Consolidated Fund		**-**	**-**	**-**	**-**

Other Assembly Accountability Disclosures (Audited Information)

Losses and special payments

There were no losses or special payments in excess of £300,000 in either 2024-25 or 2023-24.

Remote Contingent Liabilities

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

Gifts and hospitality

There were no gifts or hospitality in excess of £300,000 in either 2024-25 or 2023-24.

The notes on pages 110 to 138 form part of these accounts.

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2025.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

17 October 2025

The notes on pages 110 to 138 form part of these accounts.

Certificate 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 2025 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Department's

- Statement of Financial Position as at 31 March 2025
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year ended; and
- the related notes including the significant accounting policies.

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

I have also audited the Statement of Outturn against Assembly Supply, and the related notes, and the information in the Accountability Report that is described in that report as having been audited.

In my opinion, the financial statements:

- give a true and fair view of the state of the Department's affairs as at 31 March 2025 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2025 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

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

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

Conclusions relating to going concern

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

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

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

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

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

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

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

Matters on which I report by exception

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

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

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

Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Public Prosecution Service for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Public Prosecution Service for Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

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

- 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;
- addressing the risk of fraud as a result of management override of controls by:

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

- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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

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

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

Report

I have no observations to make on these financial statements.

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

20 October 2025

Financial Statements

Statement of Comprehensive Net Expenditure
for the year ended 31 March 2025

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

	Note	2024-25 £'000	2023-24 £'000
Revenue from contracts with customers		-	-
Other operating income	4	(260)	(295)
Total operating income*		**(260)**	**(295)**
Staff costs	2,3	28,033	27,086
Purchase of goods and services	2,3	12,135	12,086
Depreciation and other non-cash charges	3	3,053	2,686
Provision expense	3	245	291
Other operating expenditure	2,3	27	37
Total operating expenditure		**43,493**	**42,186**
Net Operating Expenditure		**43,233**	**41,891**
Finance income		-	-
Finance expense	3	263	282
Net expenditure for the year		**43,496**	**42,173**
Notional Audit Costs	3a	78	69
Other Notional Costs	3a	594	574
Total Notional Costs		**672**	**643**
Net Expenditure for the year including notionals		**44,168**	**42,816**
Other comprehensive net expenditure			
Items that will not be classified to net operating expenditure:			
- Net (gain)/loss on revaluation of Property, Plant & Equipment	5	(58)	(252)
- Net (gain)/loss of revaluation of Intangible Assets	6	(28)	(43)
- Actuarial (gain)/loss on pension scheme	12	86	(63)
- Net gain/loss on revaluation of investments		-	-
Items which may be reclassified to net operating expenditure		-	**(358)**
Comprehensive net expenditure for the year		**44,168**	**42,458**

** All income and expenditure is derived from continuing operations.*

The notes on pages 110 to 138 form part of these accounts.

Statement of Financial Position
as at 31 March 2025

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	2024-25 £'000	2023-24 £'000
Non-current assets			
Property, plant, and equipment	5	7,604	8,956
Intangible assets	6	957	968
Total non-current assets		**8,561**	**9,924**
Current assets			
Trade and other receivables	9	1,008	1,062
Total current assets		**1,008**	**1,062**
Total assets		**9,569**	**10,986**
Current liabilities			
Trade and other payables	10	(5,106)	(6,936)
Provisions	11	(2,182)	(1,936)
Pension liabilities	12	(210)	(205)
Total current liabilities		**(7,498)**	**(9,077)**
Total assets less current liabilities		**2,071**	**1,909**
Non-current liabilities			
Other payables	10	(3,991)	(4,096)
Provisions	11	-	-
Pension liabilities	12	(2,490)	(2,494)
Total non-current liabilities		**(6,481)**	**(6,590)**
Total assets less total liabilities		**(4,410)**	**(4,681)**
Taxpayers' equity and other reserves			
General fund		(5,781)	(6,525)
Revaluation reserve		1,371	1,844
Total equity		**(4,410)**	**(4,681)**

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

17 October 2025

The notes on pages 110 to 138 form part of these accounts.

Statement of Cash Flows
for the year ended 31 March 2025

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	2024-25 £'000	2023-24 £'000
Cash flow from operating activities			
Net operating expenditure for the year including notionals		(44,168)	(42,816)
Adjustment for non-cash transactions:	3, 3A	3,857	3,443
(Increase)/Decrease in trade and other receivables	9	(135)	131
Increase/(Decrease) in trade and other payables	10	(1,070)	973
New provision and adjustments to previous provisions	11	245	1,235
Use of provisions	12	(215)	(1,146)
Net cash inflow/(outflow) from operating activities		**(41,486)**	**(38,180)**
Cash flows from investing activities(215)			
Proceeds of disposal of non-financial assets		-	-
Purchase of non-financial assets	5	(32)	(141)
Purchase of financial assets	6	(447)	(313)
Net cash inflow/(outflow) from investing activities		**(479)**	**(454)**
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		43,021	39,468
From the Consolidated Fund (Supply) – prior year		494	139
Capital element of payments in respect of leases and on-balance sheet (SoFP) PFO contracts		(1,360)	(1,328)
Net Financing		**42,155**	**38,279**
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund		**190**	**(355)**
Payments of amounts due to the Consolidated Fund		-	-
Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the Consolidated Fund		**190**	**(355)**
Cash and cash equivalents at the beginning of the period	8	**(494)**	**(139)**
Cash and cash equivalents at the end of the period	8	**(304)**	**(494)**

The notes on pages 110 to 138 form part of these accounts.

Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2025

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

	Note	General Fund £'000	Revaluation Reserve £'000	Taxpayers' Equity £'000
Balance at 31 March 2023		**(4,860)**	**2,031**	**(2,829)**
Net Assembly Funding – Drawn Down		39,607	-	39,607
Net assembly funding "deemed"		(139)	-	(139)
Supply receivable adjustment		494	-	494
Net Assembly Funding		**39,962**	**-**	**39,962**
Comprehensive Net Expenditure for the Year		(42,816)	296	(42,520)
Actuarial (loss) / gain on Pension Scheme	12	63	-	63
Notional charge	3a	574	-	574
Auditor's Remuneration	3a	69	-	69
Other reserve movements including transfers		483	(483)	-
Balance at 31 March 2024		**(6,525)**	**1,844**	**(4,681)**
Net Assembly Funding – Drawn Down		43,515	-	43,515
Net assembly funding "deemed"		(494)	-	(494)
Supply receivable adjustment		304	-	304
Net Assembly Funding		**43,225**	**-**	**43,225**
Funds granted in respect of 2016-17 Excess Vote		442	-	442
Comprehensive Net Expenditure for the Year		(44,168)	86	(44,082)
Actuarial (loss) / gain on Pension Scheme	12	(86)	-	(86)
Notional charge	3a	594	-	594
Auditor's Remuneration	3a	78	-	78
Other reserve movements including transfers		559	(559)	-
Balance at 31 March 2025		**(5,781)**	**1,371**	**(4,410)**

The notes on pages 110 to 138 form part of these accounts.

Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2024-25 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 circumstances of the Public Prosecution Service for the purpose of giving a true and fair view has been selected. The 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.

Indexation

The PPS uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while the issue is rectified. At the time these accounts are being prepared, it has not been possible to ascertain the potential impact of this issue. However, given the value of the non-property assets potentially affected, the PPS does not expect an adjustment to indexation to have a material impact on the 2024-25 accounts. It is anticipated that ONS will recommence publication of the Producer Price Indices at some point during the 2025-26 financial year and the indexation of non-property assets will be brought up to date in the 2025-26 accounts.

1.2.1 Property, Plant and Equipment

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

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

1.2.2 Intangible Assets

Intangible assets comprise ongoing development and enhancement of our Case Management System and software licenses. Since January 2025 all expenditure on CMS is initially treated as AUCC until such time as the respective software upgrades are released, at which point they are capitalised.

1.3 Depreciation

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

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

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

Depreciation is calculated on the revalued amount of assets. Hence an element arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on disposal and results in a transfer from the Revaluation Reserve to the General Fund.

1.4 Income and Expenditure

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

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

1.4.1 Financing and Operating Income

Financing

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

Operating Income

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

1.5 Pension Costs

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

The Department accounts for pension and other post-retirement benefits in accordance with IAS 19 and recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the PCSPS and the PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and the PCSPS (NI). In respect of defined contribution schemes, the PPS recognises the contributions payable for the year.

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

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

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

1.6 Leases

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

Scope and exclusions

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

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

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

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

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

1.6.1 Departmental Group as a lessee

Right of use assets

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

The cost measurement model in IFRS 16 is used as an appropriate proxy for current value in existing use or fair value for the majority of leases (consistent with the principles for subsequent measurement of property, plant and equipment) except for those which meet one of the following:

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

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

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

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury:

- PES (2022) 08 confirmed that the HM Treasury incremental borrowing rate (a nominal rate) of 3.51% is to be applied for new leases commencing, or relevant lease modifications and/or re-measurements being re-measured in the 2023 calendar year.

- For the 2024 calendar year, PES (2023) 10 confirms the incremental borrowing rate as 4.72%. This will be relevant for newly commenced leases, relevant lease modifications and relevant lease re-measurement scenarios.
- For the 2025 calendar year, PES (2024) 09 confirms the incremental borrowing rate as 4.81%. This will be relevant for newly commenced leases, relevant lease modifications and relevant lease re-measurement scenarios.

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

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

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee;
- the exercise price under a purchase option that the Department is reasonably certain to exercise; and
- penalties for early termination of a lease unless the Department is reasonably certain not to terminate early. At the commencement of a lease the Department recognises a right of use asset and a lease liability.

1.6.2 Departmental Group as lessor

Where the Department acts as a lessor, the arrangement will be assessed to determine whether it constitutes a finance lease, this being where the risks and rewards incidental to ownership of an underlying asset are substantially transferred to the lessee. For these leases the asset is derecognised, and a receivable is recognised, with accrued interest being treated as income over its life. All other leases are treated as operating leases and rental income is recognised in the SoCNE on a straight-line basis.

1.7 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the Department discloses for Assembly reporting and accountability purposes certain statutory and non- statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

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

1.8 Insurance

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

1.9 Provisions

PPS provides for legal or constructive obligations which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk- adjusted cash flows are discounted using the rates issued by HM Treasury on PES (2024) 09 dated 03 December 2024.

1.9.1 Costs Awarded Against PPS

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

1.9.2 Accounting for Counsel Fees

Independent counsel are engaged in the prosecution of cases and are paid under the Prosecution Fee Scheme ruling at the point of briefing. The scheme provides a formulaic approach to calculating fees taking into account a range of set cost factors including the number of defendants, type of counsel, volume of evidence, number of witnesses and length of trial. Payment is made at completion of a case on the basis of a detailed record of the work undertaken. Costs will be accrued where an accurate calculation can be made, e.g. on the basis of post year-end payments or the submission of agreed Fee Notes. In addition for accrual purposes an estimation is made of the value of fees for work in progress in respect of all hourly rate work on cases at year-end. This estimate is provided by External Counsel on the basis of total hours provided for and counsel's record of hours worked through to year end. The hours are then converted to a monetary value based on the type of counsel reporting the completion of the work, so senior or junior counsel, sole junior or led junior and the hourly rate applicable to the type of work carried out as prescribed in the Prosecution Fee Scheme. For provision purposes an estimation is made of the value for remaining work-in-progress for which payment will fall into future years.

The Counsel Fee provisions model calculates the year-end position of all other cases not captured by the above accruals processes that are recorded on the Case Management System that have an established arraignment date and that are due to be heard in the Crown courts (as these are the cases that external Counsel will be engaged on). Along with the initial offence, this arraignment date creates an obligating event for the organisation to meet the full costs of the case. This provisions model multiplies the average cost per counsel and work type by the number of estimated cases. There is always a degree of difficulty in calculating the year-end position as it is based upon historical costs applied to future cases where the complexities of the case are not known until it starts its journey through the court system. The model does not calculate the utilisation figure, but any utilisation is rather encompassed within the Provisions not required / written back figure (Note 11). The rationale for this is that all cases no longer treated as a provision at year-end will have been captured as part of either in-year Counsel Fee expenditure or reflected in the year-end Counsel Fee accruals process.

1.10 Operating Segments

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

1.11 Risk Management

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

1.11.1 Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Department is exposed to credit risk in relation to the carrying amounts of the trade receivables carried in the Statement of Financial Position.

1.11.2 Liquidity risk

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

1.11.3 Interest rate risk

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

1.11.4 Currency risk

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

1.12 Impending application of newly issued accounting standards not yet effective

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

1.12.1 IFRS 17 Insurance Contracts

IFRS 17: Insurance Contracts replaces IFRS 4: Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard.

IFRS 17 requires insurance contracts, including reinsurance contracts, to be recognised on the statement of financial position as the total of the fulfilment cashflows and the Contractual Service Margin (CSM).

The fulfilment cashflows consist of the present value of future cash flows calculated using best estimate assumptions with an explicit risk adjustment for non-financial risk.

The risk adjustment is released to the SoCNE as risk expires. The CSM is the unearned profit on insurance contracts and is released to the SoCNE over the insurance contract period as insurance services are provided. Where an insurance contract is onerous, it will have no CSM and the onerous element of the insurance contract will be recognised immediately in the SoCNE.

The financial impact of applying IFRS 17 is not yet known.

1.12.2 IFRS 18 (Presentation and Disclosure in Financial Statements)

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The Public Sector implementation date is not yet confirmed. The impact of IFRS 18 on the Public Sector is still being assessed.

1.12.3 Non-investment asset valuations

In December 2023 HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation.

References to assets being held for their 'service potential' and the terms 'specialised/ non-specialised' assets are being removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).

An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes:

- A quinquennial revaluation supplemented by annual indexation.
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
- For non-property assets only, appropriate indices.
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

1.13 Prior Period Supply Adjustment

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

With the re-establishment of the NI Executive on 30th January 2024 a NIAO report was presented to the Public Accounts Committee (PAC) in March 2024 asking for approval to regularise through a statement of excesses the mis-stated net cash requirement for the PPS. This statement of excesses has now been approved and was processed through the Main Estimates Process and included in the Budget Bill. All amounts owing to and from the Consolidated Fund in respect of same have since been agreed in March 2025.

1.14 Discount rate for special damages awards

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently +0.5% as set, with effect from 27 September 2024, by the Government Actuary under the Damages Act 1996 (as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022).

2. Other Administrative Expenditure

	Note	2024-25 £'000	2023-24 £'000
Staff costs*			
Wages and salaries		1,182	1,125
Social Security Costs		121	106
Other Pension Costs		377	304
		1,680	**1,535**
Goods and services			
Property running costs		16	12
Rates		47	44
Other expenditure		22	22
		85	**78**
Other Operating Expenses			
Hire of plant and machinery		-	-
Other operating leases		-	-
		-	-
Non-cash items			
Non-cash items		-	-
Total		**1,765**	**1,613**

** Further analysis of staff costs is provided in the Staff Report on page 85.*

3. Programme Expenditure

	Note	2024-25 £'000	2023-24 £'000
Staff Costs*			
Wages and Salaries		18,840	18,783
Social Security Costs		1,898	1,796
Other Pension Costs		5,615	4,972
		26,353	**25,551**
Goods and services			
Fees to independent counsel		6,448	6,288
Court related costs		782	1,105
Property running costs		1,298	1,296
Rates		613	584
IT and telephone, maintenance, and consumables		1,239	1,295
Postage, stationery, printing, and publications		551	513
Training and professional subscriptions		291	257
Other expenditure		828	670
		12,050	**12,008**
Other Operating Expenses			
Hire of plant and machinery		27	36
Other operating leases		-	-
		27	**36**
Non-cash items			
Depreciation charges	5, 6	2,814	2,686
Net Impairment Charge		-	-
(Profit)/Loss on disposal of non-current assets		-	1
Gains/Losses from leasing activities		239	-
		3,053	**2,687**
Increase/(decrease) in provision	11	245	291
		245	**291**
Finance expense			
Interest payable and similar charges	7.4	131	168
Interest cost on BBA pension scheme liability	12	132	114
		263	**282**
Total		**41,991**	**40,855**

** Further analysis of staff costs is provided in the Staff Report on page 85.*

3a. Notional Charges

	2024-25 £'000	2023-24 £'000
DoF - NICSHR	465	452
DoF – Account NI	114	106
DoF – Welfare Support Services	15	16
Total Other Notional Costs	**594**	**574**
NIAO	78	69
Total Audit Notional Costs	**78**	**69**
Total Notional Costs	**672**	**643**

4. Income

Other operating income	2024-25 £'000	2023-24 £'000
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentivisation Scheme	236	264
Recovery of court costs	8	5
Fees and charges to other departments	16	26
Total programme income	**260**	**295**
Total Income	**260**	**295**

There was £NIL income arising from contracts with customers.

5. Property, Plant and Equipment

2024-25	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2024	**23,508**	**116**	**30**	**23,654**
Lease Reassessment / Modifications	875	-	-	875
Additions	50	9	30	89
Disposals	-	-	(9)	(9)
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	369	13	-	382
Revaluation (Note b)	(1)	-	1	-
At 31 March 2025	**24,801**	**138**	**52**	**24,991**
Depreciation at 1 April 2024	**(14,643)**	**(42)**	**(13)**	**(14,698)**
Charged in year	(2,353)	(17)	(5)	(2,375)
Disposals	-	-	9	9
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	(318)	(6)	-	(324)
Revaluation (Note b)	1	-	(1)	-
At 31 March 2025	**(17,313)**	**(65)**	**(10)**	**(17,388)**
Carrying amount at 31 March 2025	**7,488**	**73**	**42**	**7,603**
Carrying amount at 01 April 2024	8,865	74	17	8,956
Asset Financing:				
Owned	2,091	73	42	2,206
Finance Leased	5,397	-	-	5,397
Carrying amount at 31 March 2025	**7,488**	**73**	**42**	**7,603**

Note a *- Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in December 2024.*
Note b *- Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.*

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

Note a *- Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2024.*
Note b *- Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.*

6. Intangible Assets

2024-25	Information Technology £'000	Assets Under Course of Construction* £'000	Total £'000
Cost or valuation at 1 April 2024	**2,006**	**-**	2,006
Additions	288	111	399
Disposals	(329)	-	(329)
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	51	-	51
Revaluation (Note b)	-	-	-
At 31 March 2025	**2,016**	**111**	**2,127**
Amortisation at 1 April 2024	**(1,038)**	**-**	**(1,038)**
Charged in year	(439)	-	(439)
Disposals	329	-	329
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	(22)	-	(22)
Revaluation (Note b)	-	-	-
At 31 March 2025	**(1,170)**	**-**	**(1,170)**
Carrying amount at 31 March 2025	**846**	**111**	**957**
Carrying amount at 31 March 2024	968	-	968
Asset Financing:			
Owned	846	111	957
Finance Leased	**-**	**-**	**-**
Carrying amount at 31 March 2025	**846**	**111**	**957**

Note a *- Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in December 2024.*
Note b *- Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.*

** Since January 2025 all expenditure on CMS is initially treated as AUCC until such time as the respective software upgrades are released, at which point they are capitalised and reclassified as Information Technology.*

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

Note a *- Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2024.*
Note b *- Revaluation relates to changes in cost and the associated depreciation as a result of the annual review of an asset's useful life.*

7. Leases

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

7.1 Quantitative disclosures around right-of-use assets

	Buildings £'000	Total £'000
Cost or valuation		
As at 1 April 2024	**7,593**	**7,593**
Additions – new leases	-	-
Revaluations	-	-
Impairment / impairment reversals	-	-
Disposals	-	-
Remeasurement – existing leases	875	875
Reclassifications	-	-
At 31 March 2025	**8,468**	**8,468**
Depreciation		
At 1 April 2024	**1,516**	**1,516**
Depreciation charged in year	1,555	1,555
Impairment / impairment reversal	-	-
Disposals	-	-
Reclassifications	-	-
At 31 March 2025	**3,071**	**3,071**
NBV at 31 March 2024	**6,077**	**6,077**
NBV at 31 March 2025	**5,397**	**5,397**

7.2 Quantitative disclosures around lease liabilities - maturity analysis

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

	Buildings £'000	Total £'000
Buildings:		
Not later than one year	1,397	1,397
Later than one year and not later than five years	4,463	4,463
Later than five years	-	-
Total	**5,860**	**5,860**
Less interest element	(649)	(649)
Present Value of obligations	5,211	5,211
Total present value of obligations		
Current portion	**1,220**	**1,220**
Non-current portion	**3,991**	**3,991**

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

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

7.4 Quantitative disclosures around cash outflow for leases

	Buildings £'000	Total £'000
Capital Element of lease payment	1,360	1,360
Interest Element of lease payment	131	131
Total Cash Outflow for lease	**1,491**	**1,491**

8. Cash and Cash Equivalents

	2024-25 £'000	2023-24 £'000
Balance at 1 April	**(494)**	**(139)**
Net change in cash and cash equivalents balance	190	(355)
Balance at 31 March	**(304)**	**(494)**
The following balance at 31 March is held at: Commercial banks and cash in hand	(304)	(494)
Balance at 31 March	**(304)**	**(494)**

9. Trade Receivables, Financial and Other Assets

	2024-25 £'000	2023-24 £'000
Amounts falling due within one year:		
Trade receivables	4	4
Other receivables	354	376
Prepayments and accrued income	346	188
Amounts due from the Consolidated Fund in respect of Supply	304	494
Total	**1,008**	**1,062**
Amounts falling due after more than one year:		
Other receivables, prepayments, and accrued income	-	-
Total	**1,008**	**1,062**

10. Trade Payables, Financial and Other Liabilities

	2024-25 £'000	2023-24 £'000
Amounts falling due within one year:		
Bank Overdraft	305	494
Trade payables	-	-
Other payables	5	16
Accruals and deferred income	3,429	4,486
Property, plant, and equipment accruals	148	133
Contingency Fund Payable: Supply due but not yet recognised	-	442*
Leases	1,220	1,365
Total	**5,106**	**6,936**
Amounts falling due after more than one year:		
Leases	3,991	4,096
Total	**9,097**	**11,032**

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

11. Provisions for Liabilities and Charges

	2024-25 £'000 Counsel Fee	2024-25 £'000 Other	2024-25 £'000 Total	2023-24 £'000 Total
Balance at 1 April	**1,592**	**345**	**1,937**	**1,646**
Provided in year	1,202	-	1,202	1,348
Provisions not required written back	(957)	-	(957)	(113)
Provisions utilised in year	-	-	-	(944)
Balance at 31 March	**1,837**	**345**	**2,182**	**1,937**

11.1 Analysis of Expected Timing of Discounted Flows

	2024-25 £'000 Counsel Fee	2024-25 £'000 Other	2024-25 £'000 Total	2023-24 £'000 Total
Not later than one year	1,837	345	**2,182**	**1,937**
Later than one year and not later than five years	-	-	**-**	**-**
Later than five years	-	-	**-**	**-**
Balance at 31 March	**1,837**	**345**	**2,182**	**1,937**

Counsel Fee Provision

At the 31 March 2025 there was an element of work in progress that has been completed on prosecution cases by counsel but for which no fee request will have been submitted. An estimation has been made on the basis of the number of indictable cases that have had counsel work completed (but have not been accrued or paid) and the stage of progress of the case as at 31 March 2025. Provisions not required / written back consists of provisions that have now been transferred to the Counsel Fee accrual via the workings of Counsel Fee model.

The total carrying amount at year end of counsel fees was an accrual £1,144k and a provision £1,837k (2023-24: counsel fee accrual £1,117k and provision £1,592k).

Other Provisions

Legal Claims

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

Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by the Department and relate to accidents or injury caused due to faults in the fabric of a departmental building and other damages including fair employment and industrial tribunal cases.

Contract claims are associated with claims made by contractors for unforeseen delays in the completion of projects or cost over-runs, which are outside of their control. The provisions details are based on evaluations made by qualified professional and technical personnel employed by the PPS.

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

Holiday Pay

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI appealed the CoA judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2024-25 Holiday Pay provision has been estimated by HR and covers the period from November 1998 to 31 March 2020. There are still some significant elements of uncertainty around this estimate for a number of reasons:

- Lack of accessible data for years previous to 2011; and
- Ongoing negotiations with Trade Union and their legal representatives.

12. Pension Liabilities

	2024-25 £'000	2023-24 £'000
Balance at 1 April	**2,699**	**2,850**
Pension payments in year	(215)	(202)
Actuarial loss / (gain)	86	(63)
Interest cost on pension scheme liability	132	114
Balance at 31 March	**2,702**	**2,699**

Pension Provision

The PPS has responsibility for the Broadly By-Analogy (BBA) pension scheme of public appointments in respect of three retired Directors and Deputy Directors of The Public Prosecution Service 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 2025 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department (GAD) in March 2025 and amounted to £2.702m at 31 March 2025 (2023-24: £2.699m). 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

	2024-25 £'000	2023-24 £'000
Payments due within one year	210	205
Payments due after one year	2,492	2,494
Total present value of scheme liabilities at 31 March	**2,702**	**2,699**

Present Value of Scheme Liabilities

	2024-25 £'000	2023-24 £'000
Liability in respect of active members		
Current scheme members	2,702	2,699
Total present value of scheme liabilities at 31 March	**2,702**	**2,699**

Analysis of Movement in Scheme Liability

	2024-25 £'000	2023-24 £'000
Scheme liability at 1 April	**2,699**	**2,850**
movement in the year:		
Interest cost	132	114
Actuarial (gain)/loss	86	(63)
Benefits paid	(215)	(202)
Scheme liability at 31 March	**2,702**	**2,699**

Expense to be recognised in the Statement of Comprehensive Net Expenditure

	2024-25 £'000	2023-24 £'000
Interest cost	132	114
Total expense/(income)	**132**	**114**

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

	2024-25 £'000	2023-24 £'000
Experience (gain)/loss arising on the scheme liabilities	20	149
Changes in assumptions underlying the present value of the scheme liabilities	66	(212)
Total actuarial (gain)/loss	**86**	**(63)**

History of Experience (gains)/losses

Experience (gain)/loss arising on the scheme liabilities:	2024-25	2023-24	2022-23	2021-22	2020-21
Amount (£'000)	20	149	365	68	(26)
Percentage of scheme liabilities at the end of year	0.74%	5.52%	12.81%	1.88%	(0.73%)

Assumptions – life expectancy at retirement

Adopting the latest ONS 2022-based population projections for setting mortality improvements has also affected the liabilities disclosed. The impact is different for male and female members, due to the resulting changes in life expectancies for each gender. These differences are illustrated below.

	2024-25 £'000	2023-24 £'000
Current scheme members		
Female scheme members currently aged 60	28.50	28.20
Female scheme members currently aged 65	23.60	23.30
Male scheme members currently aged 60	26.50	26.70
Male scheme members currently aged 65	21.90	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 £106,000 or 4%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £101,000 or 4%; and
- Increasing assumed life expectancies in retirement by around 1 year would result in a corresponding increase of approximately £85,000 or 3%.

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

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

Assumptions

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2024) 09, dated 3 December 2024, 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.

For the accounts as at 31 March 2025 future longevity improvements are assumed to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS).

13. Contingent Liabilities

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

Public Sector Pensions - Injury to Feelings Claims

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

14. Related party transactions

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

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

15. Events after the Reporting Date

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

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 20 October 2025.

Glossary

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

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

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

Public Prosecution Service

Independent
Fair
Effective

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