Public Prosecution Service

Independent
Fair
Effective

ANNUAL REPORT & ACCOUNTS

2025
2026

HC 684

Public Prosecution Service for Northern Ireland

Annual Report and Accounts 2025-2026

For the period 1 April 2025 to 31 March 2026

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.

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

Accounts presented to Parliament by Command of His Majesty.

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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 2025-26 – a significant year for the organisation as we mark our 21st 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 2025–26.

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 2025–26 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



I am pleased to once again have the opportunity to acknowledge the important work undertaken by the Public Prosecution Service in carrying out its vital role in our criminal justice system. The PPS sits at the apex of the prosecutorial system and over the course of a year makes a huge number of decisions on prosecutions without fear or favour. As highlighted in the Director's foreword to this report, the burden on the PPS in terms of operational challenges continues to mount due to the increased volume of serious and sensitive casework, legacy cases and the expanding scope of digital and forensic evidence. All of this work is undertaken against a background of continued pressure on resources.

I continue to be impressed by the high quality of decision making with 97.9% of decisions having been taken in accordance with the Code for Prosecutors, with further improvements anticipated.

I note the important work undertaken this year by the PPS to improve the handling of domestic abuse, stalking, and hate crime cases.

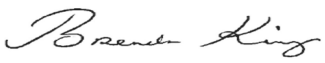
The resources of the PPS continue to be stretched by the continuing need to deal with the legacy of the Troubles. The forthcoming changes to the current legacy legislation may have a significant impact on this work.

I note that all possible and appropriate implementation of the Gillen Review was undertaken by the Gillen Programme Board and concluded during 2025-26. This work has now been subsumed by the Sexual Offences Strategy.

The treatment of both the victims of criminal offences and witnesses has not always been a priority in the past and I am pleased to see the establishment and success of the new Victim and Witness Case Unit by the PPS.

Finally, reducing avoidable delay remains an important issue and I note that further initiatives have been taken to address this problem and commend the PPS's participation in the DoJ Speeding-Up Justice Programme. It is good to see that nine of the ten timeliness measures adopted for 2025-26 were met which marked an improvement on the previous financial year.

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



Dame Brenda King
Attorney General for Northern Ireland

Foreword by Advocate General for Northern Ireland



As Advocate General for Northern Ireland, I am the Chief Legal Advisor to the UK Government on Northern Ireland law in areas that are reserved to Westminster such as national security and terrorism.

As the Public Prosecution Service marks its twenty-first birthday, this report sets out the continuing progress made in delivering justice and accountability across Northern Ireland.

During a period of unprecedented demand and increasing case complexity the Service has sustained high-quality independent prosecutorial decision-making while progressing an ambitious programme of reform The improvements in timeliness achieved during this reporting year, alongside the ongoing focus on modernisation through the PPS 2030 programme, demonstrate a clear commitment to delivering a more effective and responsive prosecution service. The focus on tackling violence against women and girls also reflects a shared endeavour across the United Kingdom. It is encouraging to see the PPS driving progress on this front in Northern Ireland, ensuring that victims across the UK can have confidence that these issues are being addressed with the same urgency and rigour, wherever they live.

The report also highlights the significant challenges that remain, including rising workloads, increasing evidential complexity and the need to equip staff with the support and resources required to meet future demands. The Service's commitment to innovation, partnership working and sustained improvement will be critical in addressing those challenges.

As the Public Prosecution Service enters its third decade, this report demonstrates an organisation that remains firmly committed to delivering justice fairly, independently and effectively, while evolving to meet the needs of the communities it serves.

I look forward to further engagement with partners in Northern Ireland, including the Director of Public Prosecutions and the Attorney General for Northern Ireland, and to our close working in the years ahead.



The Right Honorable Ellie Reeves, 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.

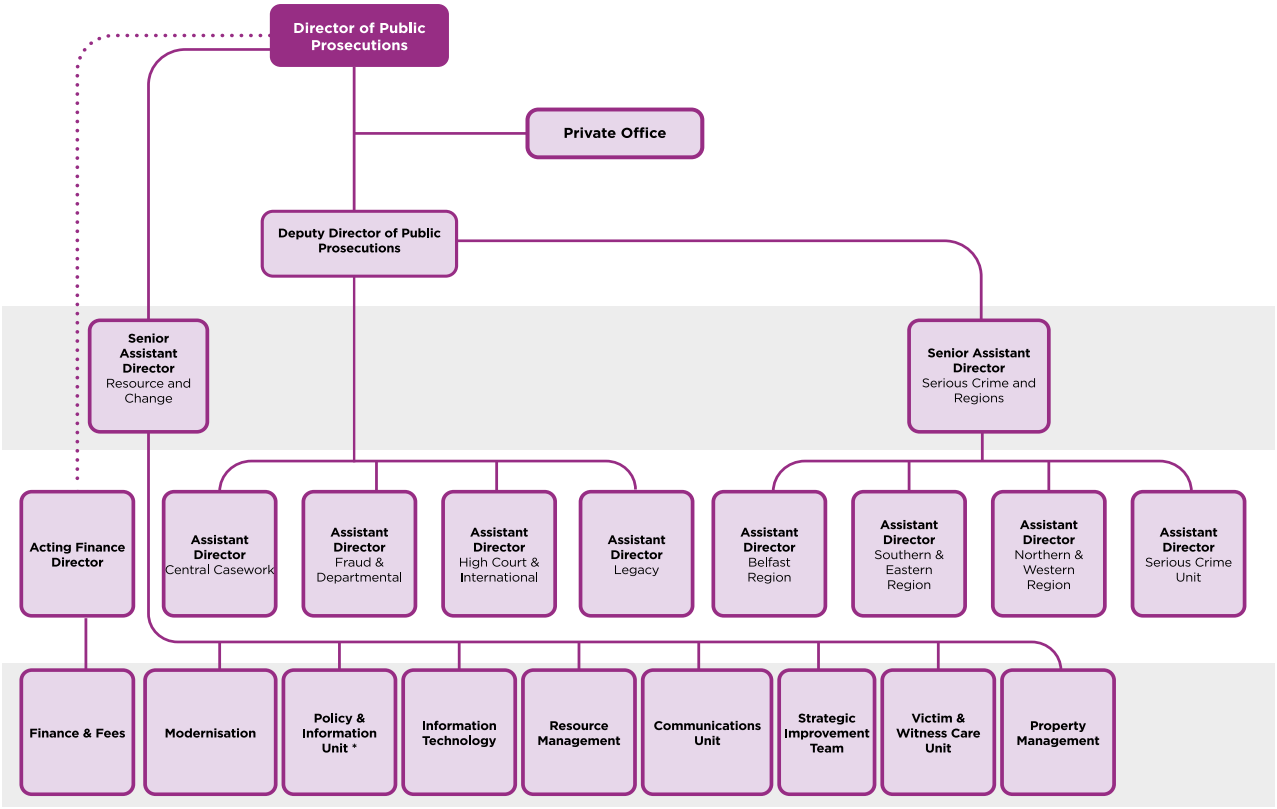
PPS Organisational Structures

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

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.

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 2022 and reviewed March 2026 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 2025-26 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.
- Demand from ICRIR (as well as inquests and public inquiries) for prosecutorial advice, decisions as to prosecution and the retrieval of information exceeds the capacity of PPS to deliver, resulting in criticism of the PPS, damage to public confidence and negatively impacting the morale of staff.
- 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, policies and procedures are outdated and may not comply with the required standards, resulting in the potential for data and privacy breaches and reputational damage to the Service.

- 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. (Counsel Fee Accruals was removed as a risk in November 2025.)

Programme for Government (PfG)

The delivery of our services is aligned with the strategic priorities, missions and wellbeing domains set out in the 2024-27 Programme for Government Our Plan: Doing what matters most, agreed by the NI Executive on 27 February 2025, which sets out priorities for the remainder of the current mandate. Whilst the priorities and actions within the PfG are cross-cutting the PPS contributes, in particular, to the Safer Communities priority and the Ending Violence Against Women and Girls priority.

We are committed to reforming and transforming public services as envisaged in the PfG and were successful in securing funding from the Northern Ireland (NI) Executive's Transformation Fund to support our role in speeding up justice. All Strategic Priorities as outlined below were developed to be aligned with our priorities in PfG 2024-27.

PPS Strategic Priorities

PPS corporate planning is based around five strategic priorities drawing on the outcomes 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 20 to 44. 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

37,481
CASES RECEIVED IN 2025-26
▼ DECREASE OF 3.1% FROM 2024/25

5,389
CASES RECEIVED IN CASE WEIGHT CATEGORIES 1-4
▲ INCREASE OF 2.0% FROM 2024/25

32,092
CASES RECEIVED IN CASE WEIGHT CATEGORIES 5-8
▼ DECREASE OF 3.9% FROM 2024/25

2.3%
DECREASE IN RECORDED CRIME FROM THE PSNI
▼ IN THE 12 MONTHS TO MARCH 2026

123
CASES BRIEFED TO HCAS IN 2025-26

7%
CROWN COURT CASES DURING 2025-26
WHERE SENIOR COUNSEL WAS BRIEFED

40,336
PROSECUTIONS ISSUED BY THE SERVICE DURING 2025-26 (10.8% DECREASE)

INCLUDED **2,048 DECISIONS** FOR PROSECUTION ON INDICTMENT

INCLUDED **26,555 DECISIONS** FOR SUMMARY PROSECUTION

76.5%
WERE ISSUED WITH A DECISION FOR PROSECUTION OR FOR DIVERSION FROM THE COURTS

26,406
DEFENDANTS WERE DEALT WITH IN THE MAGISTRATES COURT
▼ DECREASE OF 8.1% FROM 2024/25

1,416 DEFENDANTS
WERE DEALT WITH IN THE CROWN COURT IN 2025-26
▼ DECREASE OF 11.4% FROM 2024/25

81.1%
CONVICTION RATE IN THE MAGISTRATES COURT DURING 2025-26
▲ INCREASE FROM 79% IN 2024-25

86.0%
CONVICTION RATE IN THE CROWN COURT DURING 2025-26
▼ DECREASE FROM 87.4% IN 2024-25

STRATEGIC PRIORITY 2

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



50 COMPLAINTS

RECEIVED BY THE PPS IN 2025-26

▲ INCREASE OF 10 (25%) ON 2024-25



11 OF THE COMPLAINTS WERE UPHELD AND **12** COMPLAINTS WERE PARTIALLY UPHELD



98%

OF COMPLAINTS TO PPS WERE ACKNOWLEDGED

within 5 days

▲ 1% INCREASE ON 2024-25



74% of complaints were completed within 30 days (below the target of 95%)



93 FOI REQUESTS

WERE DEALT WITH UNDER THE FREEDOM OF INFORMATION ACT

▲ 22.4% INCREASE ON 2024-25



75%

WERE DEALT WITH WITHIN THE REQUIRED 20 DAYS

▼ 19.4% DECREASE ON 2024-25

STRATEGIC PRIORITY 3

MEETING THE NEEDS OF VICTIMS AND WITNESSES



278

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

▼ 13.4% DECREASE ON 2024-25



17

REQUESTS RESULTED IN THE ORIGINAL DECISION BEING CHANGED

▲ 13.3% INCREASE ON 2024-25

84.4%

OF FILE RECEIPT NOTIFICATIONS ISSUED WITHIN 7 DAYS

▼ BELOW TARGET 90%

94.6%

OF DECISION NOTIFICATIONS ISSUED WITHIN 7 DAYS

▲ ABOVE TARGET 90%

97.4%

OF NOTIFICATIONS OF ARRAIGNMENT DATE ISSUED WITHIN 7 DAYS

▲ ABOVE TARGET 90%

£51K

TOTAL PPS WITNESS EXPENSES

▼ DECREASE OF 34.6% FROM 2024-25

STRATEGIC PRIORITY 4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY IMPROVING THE WAY WE WORK

98.20%
OF PURCHASE ORDERS COMPLIANT WITH PROCUREMENT GUIDANCE

97.6%
OF INVOICES PAID WITHIN 10 WORKING DAYS

£48.1M
TOTAL BUDGET FOR 2025-2026

£47.0M
NET OUTTURN FOR 2025-2026

9 OF 10
TARGETS WERE ACHIEVED IN TIMELINESS OF DECISIONS

6,000
BACKLOG CASES ON THE 31ST MARCH 2026

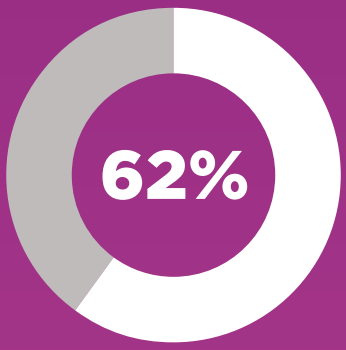
▲ INCREASE FROM 5,000 ON THE 31ST MARCH 2025

23
CONFISCATION ORDERS WERE GRANTED BY THE COURTS DURING 2025-26

£745,503
TOTAL VALUE OF CONFISCATION ORDERS

STRATEGIC PRIORITY 5

SUPPORTING AND EMPOWERING OUR PEOPLE



EMPLOYEE ENGAGEMENT
NICS STAFF ATTITUDE SURVEY



SUBSTANTIVE FTE AS AT MARCH 2026

- **450** PERMANENT STAFF
- **90** TEMPORARY STAFF, **4** SECONDEES



36
NEW RECRUITS

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



13
INTERNAL PROMOTIONS



2
STAFF LEFT ON PROMOTION TO OTHER DEPARTMENTS



257
TRAINING DAYS DELIVERED TO PPS STAFF

▲ 45.2% INCREASE ON 2024-25



74
TRAINING EVENTS HELD

▲ 13.8% INCREASE ON 2024-25



SILVER ACCREDITATION RETAINED FOR INVESTORS IN PEOPLE

Performance Analysis

Performance against Strategic Priorities and Key Delivery Targets

The Business Plan for 2025-26 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 2025-26 – 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 2025-26 (median and 80th percentile days to issue prosecutorial decisions) nine were met, marking an improvement on the previous financial year (4). Backlogs have however, increased when compared with the 5,000 at the end of 2024-25, with a total of 6,000 files awaiting a prosecutorial decision as of 31 March 2026.

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 2025-26 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, 256 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 98% of decisions assessed as being in accordance with the Code for Prosecutors (2024-25: 97.9%).

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 2025-26, a total of 5 No Bills (all charges) were granted and there were 23 Acquittals by Direction. This is a decrease of 5 no bills on 2024-25, with an increase of 17 acquittals from the same period.

Hate Crime

Official Statistics

In September 2025, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime during 2024-25. 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 has implemented a new records management system.

Policy Development

A range of policy areas have been progressed during 2025-26. In particular, 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 will be published in Autumn 2026, 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 number of internal guidance documents have been published, covering issues such as sentencing in cases involving non-fatal strangulation, use of diversions in domestic abuse cases and the use of identification evidence. A variety of training events and information sessions have also been organised over the course of the year.

Legacy Casework

In October 2025 a small, transitional Legacy Unit was established within the PPS, to assess and prepare for the impact of the UK Government's planned amendments to the Legacy Act. The current investigative body in respect of legacy work (ICRIR) remains operational but is due to be replaced with a reformed body named the "Legacy Commission".

A number of the proposed amendments and reforms will directly impact on the work of the PPS and are likely to place even greater demands on us to engage with existing and reformed bodies. The new PPS Legacy Unit is staffed by an Assistant Director and two highly experienced Senior Public Prosecutors. The Unit has assumed responsibility for all ongoing legacy prosecutions (those which were unaffected by the introduction Legacy Act on 1st May 2024) and has commenced engagement with ICRIR to begin the process of managing prosecutorial demands arising from its work whilst also planning for the future.

The PPS continues in its efforts to secure sufficient and appropriate funding to ensure the new Legacy Unit can meet the ongoing and future demands of legacy work and properly address the needs of victims and families.

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 was formed to oversee, prioritise, and inform future implementation. All possible and appropriate implementation was concluded during 2025-26. The Gillen Review has now been subsumed by the Sexual Offences Strategy.

STRATEGIC PRIORITY 2

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

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

Communications Strategy and Key Activities

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

The strategy sets out priority activities including:

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

The strategy recognises the immense value of increased and open engagement with victims and witnesses and with stakeholders such as victim groups, justice partners, the media and political representatives.

Stakeholder Engagement and Outreach Programme

During the course of 2025-26 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;
- Enhanced contact with elected representatives, including Ministers, MPs, and MLAs, including two Stomont events and party meetings;
- Introduction of a quarterly electronic newsletter for key stakeholders and politicians;
- Appearances at the NI Assembly Justice Committee;
- Appearances in NI Assembly All-Party Groups;
- 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 2025 survey were as follows:

- Of the respondents that were surveyed, 88.7% had heard of the PPS (2024: 87.7%).
- Just under half (46.8%) of all respondents were either very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime (2024: 57%).
- Around three-fifths (57.7%) of all respondents were either very or fairly confident that the PPS provides a fair and impartial prosecution service (2024: 64.8%)
- Over half (54.7%) of all respondents were either very or fairly confident that the PPS takes its prosecution decisions independently (2024: 64.1%).

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. The overall number of complaints dealt with by PPS in the financial year was 50.

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 August 2025.

STRATEGIC PRIORITY 3

MEETING THE NEEDS OF VICTIMS AND WITNESSES

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

Services to Victims and Witnesses

Victim and Witness Steering Group

The SAD (Serious Crime & Regions) is a member of the inter-agency Victim and Witness Steering Group (VWSG) which provides an oversight and co-ordinating forum to deliver the strategic policy direction determined by the Minister and supported by the Criminal Justice Board. The primary activity of VWSG during 2025-26 was the development of a Victims and Witnesses of Crime Strategy (to run from 2026-2032) and an accompanying two year Action Plan. Separately, the SAD continued to actively promote victims' interests in her role as Victim Champion.

Stakeholder Engagement Forum

PPS's Stakeholder Engagement Forum (SEF) served as a valuable platform for engaging with partner organisations on strategic changes directly impacting on victims and allowed their experience to be directly reflected in policy and practice. Throughout the year, PPS (together with PSNI) convened the Forum a number of times, to brief and consult with stakeholders on significant pilots, including the No File Decision pilot, receiving active participation and positive feedback from partner organisations.

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 2025-26 were as follows:

- 84.4% of file receipt notifications issued within 7 days (target 90%);
- 94.6% of decision notifications issued within 7 days (target 90%); and
- 97.4% of notifications of the arraignment date issued within 7 days (target 80%).

Requests for Review

During 2025-26, 278 requests for review of a prosecution decision were made by victims of crime, 17 of which resulted in the original decision being changed. This compared with 321 reviews in the previous year, 15 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.

Transformation

We have continued to progress key projects as part of our transformation funding to assist in speeding up the justice system and embedding a 'get it right first time' model. In November 2025 the PPS Gateway Project expanded to include all volume crime domestic violence and abuse files that are likely to proceed to the Crown Court. This assisted in developing on key lessons learned from the interim evaluation of the Summary Model. Alongside this other early engagement initiatives commenced with key process changes introduced into the pilot to embed earlier engagement between PPS and PSNI in 28 day charges that include some the most serious cohort of domestic violence volume crime offences. This has shown some emerging benefits already in the last quarter which we hope to see continue to develop as the model embeds.

Committal Reform

PPS representatives continue to work with criminal justice colleagues to implement Chapter 9 of the Criminal Justice (Committal Reform) Act 2022 – direct committal. These workstreams include business process and supporting IT changes, court handling and listing arrangements as well as working with partners to understand the changes to the legal aid scheme.

Working Together

Working Together Programme Board has ensured alignment with Criminal Justice Board priorities particularly in respect of Early Engagement. We have continued several joint initiatives improving file quality and reducing avoidable delay through earlier and more effective interactions between police and prosecutors. These have included embedding proportionate file builds for the most serious cohort of volume crime offences as well as developing new joint guidance and evidential standards.

Out of Court Disposals

The joint PSNI / PPS 'No File Decision' Pilot was completed during 2025-26. 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. A full evaluation was carried out in late 2025 and, based on the recommendations contained in the report, a decision was taken by the PSNI / PPS Working Together Programme Board to move the initiative onto a permanent footing. A number of events were held over the course of the year to provide detailed updates to stakeholder groups.

A new Adult Restorative Justice Pilot, developed in partnership with the DOJ, PSNI, YJA and the PBNI, commenced in the PPS's Southern and Eastern Region in March 2026. Subject to successful evaluation, it is anticipated that the new arrangements will be rolled out across NI over the next 12 – 18 months.

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

PPS have continued to build effective working relationships with those criminal justice investigative agencies within Northern Ireland which have a particular focus on proceeds of crime issues, including restraint and confiscation, holding regular meetings with partners and engaging to provide advice where required.

There has also been close engagement also with other prosecuting authorities across the rest of the United Kingdom and in the Republic of Ireland to establish close working relationships which allow for shared learning of best practice and experience in this area.

Representatives from PPS actively participate in regular meetings of the Organised Crime Task Force (OCTF), including the Strategy Group and the various subgroups within the OCTF. This includes the Criminal Finance subgroup which is working to implement the substantial changes to the confiscation regime which will come into force when the Crime and Policing Bill receives Royal Assent in May 2026. A representative of PPS was invited to attend the Cross Border Organised Crime Conference - 'Targeting the Business Model of Organised Crime Groups' in March 2026.

PPS are also represented on the International Proceeds of Crime Working Group and have been working closely with colleagues in the Department of Justice and Home Office to prepare for the upcoming FATF inspection in 2026.

During 2025-26 a total of 23 confiscation orders were granted by the courts, with a value of £746k, compared to 20 confiscation orders in 2024-25 with a value of £1,190k.

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 2025-26 saw further progress under the "PPS 2030" programme.

Significant progress has been made in preparation for the implementation of Direct Committal, finalising the rollout for the electronic signing of summons and a range of internal technology changes to support operational efficiency and victim communications.

Timeliness Targets

Of the ten timeliness measures adopted for 2025-26 (median and 80th percentile days to issue prosecutorial decisions) nine were met, marking an improvement on the previous financial year, where only 4 of the 10 targets were achieved.

Backlogs have however, increased when compared with the 5,000 at the end of 2024-25, with a total of 6,000 files awaiting a prosecutorial decision as of 31 March 2026.

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 whole-time equivalent (rounded FTE) staff level, as at 31 March 2026, was 417 permanent staff, 86 temporary, 5 seconded staff.

Over the year, the PPS Resource Management Team (RMT) has striven to maintain FTE staffing levels against capacity in a challenging environment whilst ensuring that funded initiatives were met. A total of 36 new substantive staff were recruited including 15 agency workers retained as substantive staff. 13 staff were promoted internally within PPS. A further 2 staff left PPS on promotion to other departments. RMT made use of a combination of internal temporary promotions and agency staff to fill any remaining vacant business critical posts within the organisation.

Learning and Development

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. RMT ensured that all generic, mandatory and specialist training needs were procured and delivered within the guidelines and to a high standard.

A total of 257 line of business training days and 74 line of business training events were attended by PPS staff.

Domestic Violence Training

In January 2026, PPS hosted a training event for prosecutors on the Domestic Abuse and Civil Proceedings Act and the PPS approach to cases involving domestic abuse. This was an in-person event.

PPS People Plan

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

Work will now begin on developing the 2026-2028 PPS People Plan, aligned with the NICS People Strategy 2025-2030. This will be developed collaboratively with the People and Resource Committee sub-groups and the People Forum.

The PPS People Plan 2026 -2028 will reflect the ambitions of the NICS People Strategy 2025-2030 and the themes and key initiatives will guide the PPS to build and develop a robust 2-year People Plan focusing on areas that will impact on PPS staff.

Through our PPS People Plan we aim to ensure that our people are provided with support and development to enable the delivery of our strategic priorities and objectives. PPS will focus on NICS 3 Key Themes to ensure consistency with NICS strategic priorities:

- Skills and Capacity
- Experience and Environment
- Leadership and Inclusion

Staff Health and Wellbeing

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.

Wellbeing at work is central to supporting employees' physical and mental health and creating a more productive, positive workplace. An integrated approach to wellbeing helps reduce sickness absence, improve job satisfaction and strengthen engagement.

During 2025–26, the PPS encouraged staff to take an active role in their wellbeing and supported a range of initiatives to embed wellbeing into everyday working culture. The Resource Management Team, working with the Health & Wellbeing Sub Group, delivered a bespoke Health and Wellbeing Action Plan to build on existing policies and provide a more coordinated approach across the organisation. Employee wellbeing remains a core PPS priority.

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

This sustainability report has been prepared in accordance with NI's Sustainability Reporting Guidance 2025-26, which is aligned with HMT sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March. NI's Sustainability Reporting Guidance 2025-26 was issued to NICS departments mid-year, i.e. departments were unaware of the information they were expected to collect at the start of the 2025-26 financial year. This may have led to omissions in data reporting, and this will be explained throughout this section where relevant.

In order to report the greenhouse gas emissions associated with activities, 'activity' data such as distance travelled, or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report were published by the UK Government and can be found via the following link: Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK.

Governance

The Department's Senior Management Team (SMT) oversees and monitors initiatives to improve the Department's sustainability record and compliance with relevant legislation. Improvements in sustainability and energy efficiency are considered as part of the overall strategic development of the programmes and business cases, in line with governance processes, disclosure controls and procedures used for financial management and other risk management processes.

Sustainability is considered in the objectives set out on Departments Annual Business Planning, which is overseen by the Strategic Improvement Board. Progress against initiatives are then scrutinised by the Board throughout the year.

Although there is no specific function within the Department to cover Climate Change policies, the Senior Leadership Team has joint responsibility for promoting sustainability initiatives in their specific area of service delivery.

Emissions trajectory

Electricity continues to be procured through Department of Finance collaborative contracts based on 100% renewable electricity. Validated disclosures on fuel burned and purchased electricity are presented in tabular form below.

Table 1: PPS Estate – Energy Emissions, consumption and cost for fuel burned and purchased:

	Scope 1 (fuel burned)	Scope 2 (purchased electricity)
Emmissions (kg CO2e)	882 tonnes	666 tonnes
Consumption (kWh Gross CV)	189,206	87,316
Net Cost (£'000)	61,648	169,181

As outlined, we do not currently have baseline data for all of the information now reported however in this reporting period, overall carbon emissions decreased by 20.5 tonnes of carbon dioxide, representing a 6% decrease against 2024-25.

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. The return to greater in office working practices during 2025-26 has resulted in significant increases to the volume of printing across the PPS. We will continue to review this usage and take appropriate steps to reduce this where possible going forward.

Table 2: Paper Printed by Financial Year

Financial Year	Paper Printed (Pages)
2025-26	6,265,679
2024-25	2,608,770
2023-24	2,346,148

Overall Waste production for the PPS estate has increased in the past year in line with increased numbers of staff returning to the office based environment. PPS continues to recycle the majority of waste generated, increasing from 28% in 2019-20 to 58% in the 2025-26 period. The 2025 NI Environmental Benchmarking Survey saw the PPS gain bronze status.

The Department 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 channeled towards the correct waste streams.

Table 3: Waste Management

Waste	2025-26
Waste Generated (tonnes)	27.03
Waste Recycled (tonnes)	15.12
Food Waste Composted (tonnes)	3.20

Table 4: Water Consumption

Water Consumption	2025-26
Water Used (cubic meters)	2008
Emissions (kg CO2e)	384

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.

Table 5: Mileage and Emissions from Vehicles not owned by the Department

Vehicles not Owned by Dept	2025-26
Mileage	130,037
Emissions (kg CO2e)	9,205

*The Department does not own any vehicles and so no reporting against this metric is reported.

Table 6: Expenses Claimed for Public Transport used for Official Business Travel (excludes staff commuting to their regular place of work.)

Year	Bus	Rail	Taxi
2025-26	£310	£420	£167
2024-25	£33	£552	£248
2023-24	£54	£346	£135

Table 7: Air and rail travel booked by Travel Desk or equivalent for PPS

Mode of transport	Category	Class	Year 2025-26	
			Distance (km)	Emissions (kg CO2e)
Domestic Flight		Economy	76,081	18,819
		Premium economy	0	0
		Business	0	0
		First	0	0
International flight	**Short haul**	Economy	8,432	1,156
		Premium economy	0	0
		Business	0	0
		First	0	0
	Long haul	Economy	5,664	763
		Premium economy	0	0
		Business	0	0
		First	0	0
Rail travel		Standard	331	7
		First	0	0

Table 8: Hotel stay booked by Travel Desk or equivalent for PPS

Country	No. of nights stayed	Emissions (kg CO2e)
Hungary	1	0
Ireland	1	25
Singapore	7	172
United Kingdom	211	1,581

Table 9: Car hire booked by Travel Desk or equivalent for PPS

Year	Mileage	Emissions (kg CO2e)
2025-26	0	0

ICT Waste Disposal

In the specification of the "Framework for disposal services for IT equipment, electronic and electrical equipment", suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework. The framework specification requires suppliers to ensure that all equipment that is not resold must be dismantled and recycled/ disposed in accordance with the relevant legislation including, but not limited to:

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

There is a NICS contract for disposal of all ICT equipment, including PPS. All PPS end-of-life ICT equipment is returned to IT Assist. For laptops, tablets and desktop PCs, "end of life" generally means the device has reached the end of its four-year service agreement and is replaced with a new device.

VYTA manages the NICS contract for the secure disposal and processing of retired ICT equipment. Devices are securely data-wiped and, where suitable, are refurbished, re-imaged and reused.

Many devices are then resold through RefreshedByUs, Vyta's retail arm, extending their useful lifeand reducing electronic waste. PPS monitors are retained until they are no longer serviceable and are then returned to IT Assist. Any equipment that cannot be reused is recycled or disposed of through VYTA's compliant recycling processes.

Further information is available here:
https://vyta.com/
https://refreshedbyus.com/

Single Use Plastics

DAERA, in partnership with DoF, has removed all unnecessary single-use plastic (SUP) from the Government estate and a ban on the use of unnecessary single use plastics across the Northern Ireland Civil Service (NICS) estate, is now in place.

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 2025-26.

Risks Managed by PPS During 2025-26

The PPS Risk Management Framework as detailed in the Governance Statement on page 66 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 2025-26 the Board identified 12 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 2025-26 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 2025-26

The most significant risks relating to the Department's business in 2025-26 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 2025-26 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 2025-26 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 77 to 96.

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

	2025-26 £'000	2024-25 £'000
Net Resource Outturn (Estimates)	**46,430**	**43,496**
Non-Voted Income in the resource account		-
Net Operating Costs (Accounts)	**46,430**	**43,496**
Voted Expenditure outside budget	-	-
Resource Budget Outturn (Budget)	**46,430**	**43,496**
Departmental Expenditure Limits (DEL)	45,780	43,119
Annually Managed Expenditure (AME)	650	377

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 £48,658k for 2025-26 (2024-25: £46,130k). Details of the PPS Estimates are available from the DoF website.

The PPS Resource outturn for 2025-26 was £46,430k (2024-25: £43,496k) as shown in the Statement of Assembly Supply, which is £2,228k lower than the net resource limit. The Resource DEL easement of £1,473k (3.12% underspend) of which £861k accounted for non-cash surplus resulting from a change in accounting treatment for releases on the Case Management System.

There was also reduced court related expenditure as a direct result of the industrial action by the Criminal Bar Association. The Annually Managed Expenditure (AME) easement of £755k was in respect of potential budget cover for provisions not subsequently required, also impacted by the industrial action.

The net cash requirement of the Department, at £46,430k was £2,180k 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 2025-26 were £47,178k (2024-25: £44,168k) and included income of £428k (2024-25: £260k) 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 4,321k as at 31 March 2026 (£4,410k as at 31 March 2025). Total assets comprised property, plant and equipment, intangibles, and trade receivables of £8,563k (£9,569k, 31 March 2025). The Department had liabilities and provisions of £12,884k (£13,979k, 31 March 2025).

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 2025-26.

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).

The Treasury, and in turn the Executive, 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.

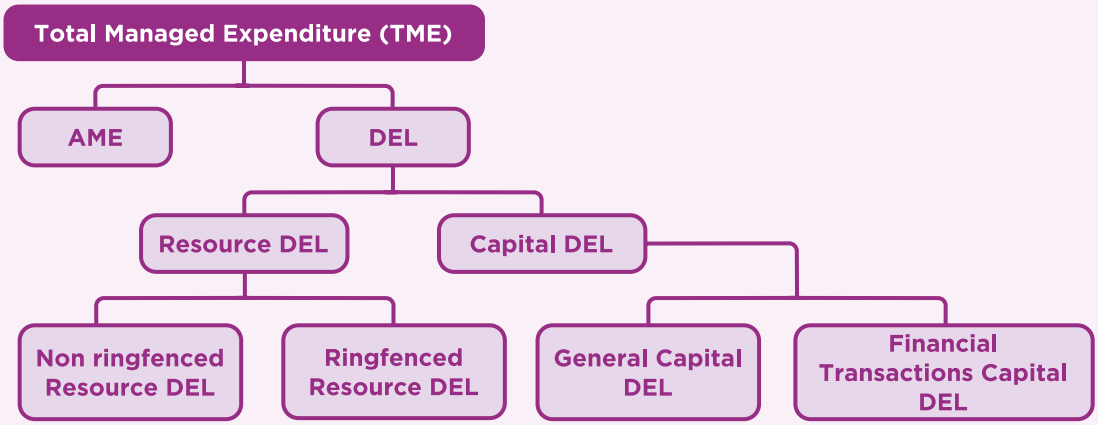
As DEL budgets are controllable, Treasury sets firm limits for DEL budgets for Whitehall departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments. The Treasury DEL limits may change at fiscal events during the financial year, and any resulting adjustments to departments' DEL controls are agreed by the Executive at In-Year Monitoring rounds.

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 2025 to 2026 - GOV.UK

Budget Structure



In line with the Treasury direction, from 2026-27, the depreciation, impairment and student loan ringfence budget will form part of Resource AME, instead of forming part of Resource DEL

Budgetary Performance

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

	Final Plan 2025-26 £000	Provisional Outturn 2025-26 £000	Underspend / (Overspend) £000
Resource DEL	47,253	45,780	1,473
Including			
Non-ringfenced	43,781	43,170	611
Ringfenced D/I	3,472	2,611	861
Capital DEL	773	572	201
Including			
General Capital	773	572	201
FTC	-	-	-
Total DEL	**48,026**	**£46,352**	**1,673**
AME	**1,405**	**650**	**755**
Including			
AME Resource	1,405	650	755
AME Capital	-	-	-
Total Managed Expenditure	**49,431**	**47,003**	**2,428**

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

The underspend of £861k non-cash resulted from a change in accounting treatment for releases on the Case Management System to better reflect the timing at which improvements became enhancements to the asset.

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 £201K 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.

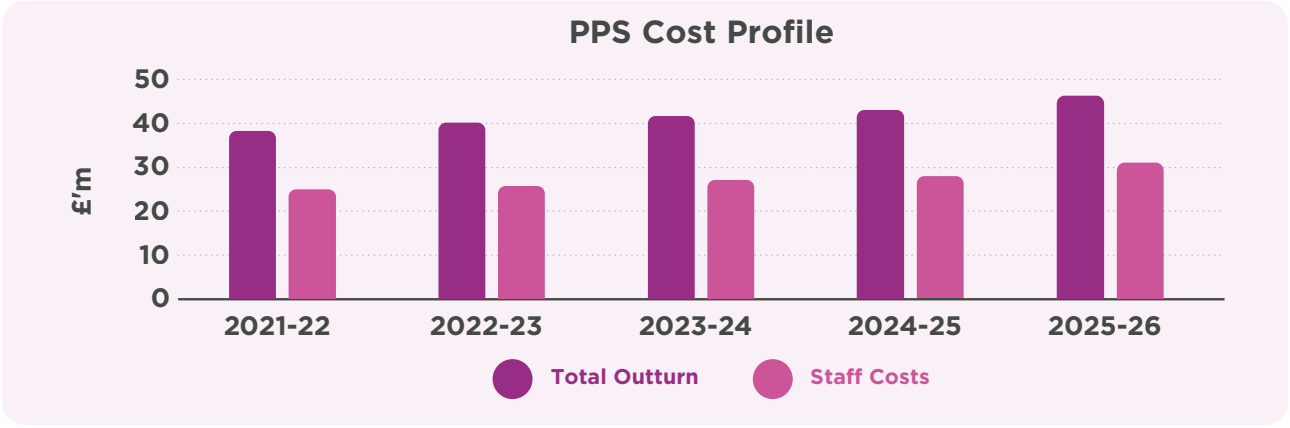
Future Developments

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.

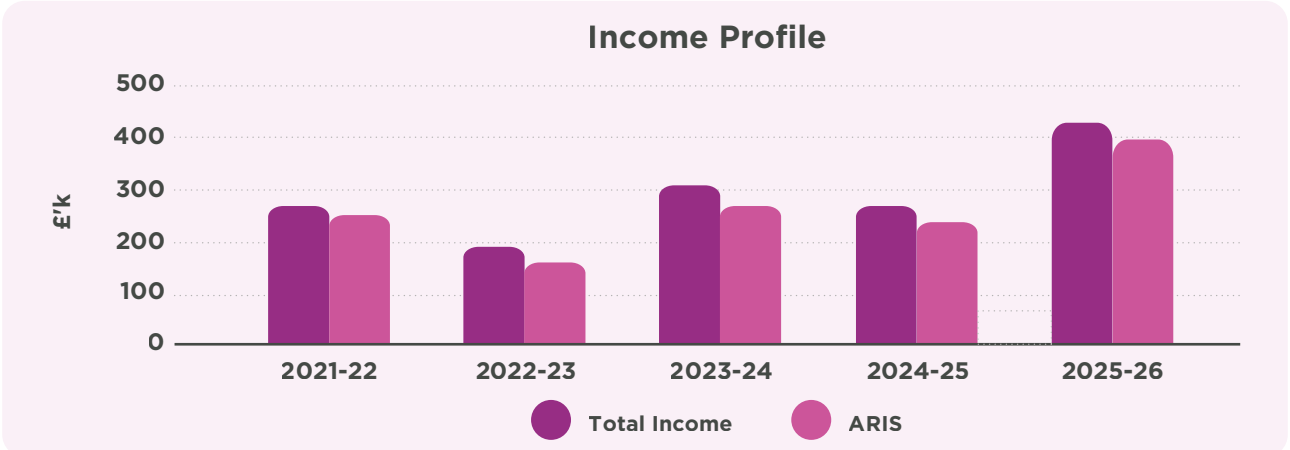
The consequent prioritisation of resources within the PPS will be undertaken by the Accounting Officer (AO) with the advice and support of the Management Board.

Long-Term Expenditure Trends

An analysis of departmental expenditure for 2025-26 and 4 prior years is shown on pages 51-52. This table, and those below show a continued steady increase in staffing costs for the PPS. Totalling 67% of Departmental spending, the recent pay rises for Civil Servants and increased Pension and National Insurance contributions alongside improved levels of supply at the appropriate legal grades for the work of the Department, have resulted in increased staff spending of a further 10% in 2025-26. In addition we have seen in recent years the cost of living increases mirrored in utility prices and other accommodation and running costs reflecting a 9% uplift from 2024-25. Finally, an increased reliance and use of external counsel in both the Magistrates and the Crown Courts have resulted in increased court costs for 2025-26, in spite of a period of industrial action amounting to some 3% increase on previous years.



As reflected above typically between 65% and 67% of the total PPS expenditure is staff related. With most departmental expenditure falling into the programme category (approx. 95%) and is focused on front line service delivery. Administration costs relate to staff and office costs for corporate services support functions.



The majority of PPS income is derived from incentivisation funds generated from the realisation of assets confiscated from successful prosecutions under the Proceeds of Crime Act. Income is distributed to eligible parties under ARIS. It is recognised on a receipt's basis, so is difficult to forecast and increasingly difficult to realise. ARIS receipts increased by £159k in 2025-26 to £395k (2024-25: £236k).

Total Departmental Spending

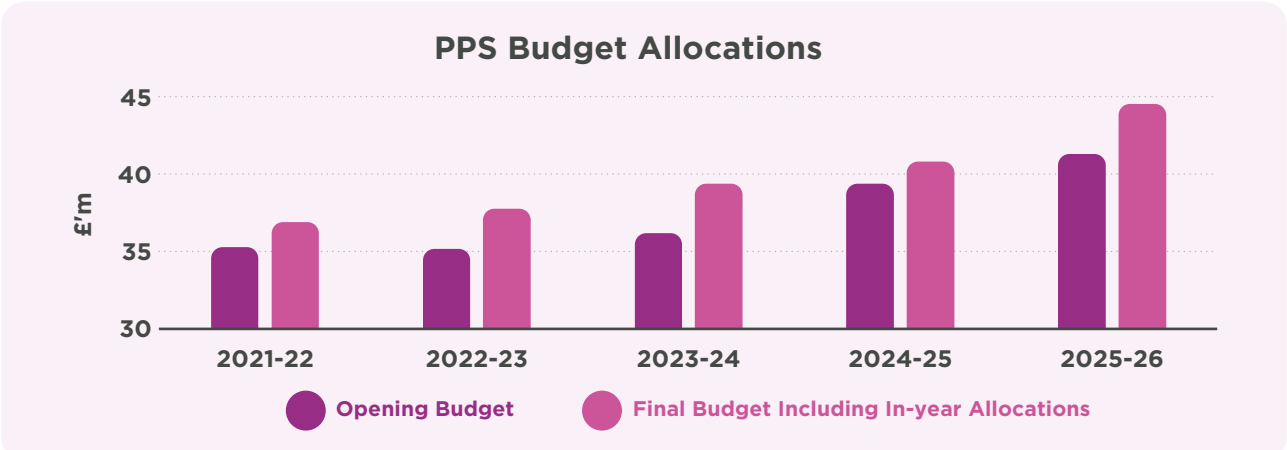
	2021-22 Outturn £'000	2022-23 Outturn £'000	2023-24 Outturn £'000	2024-25 Outturn £'000	2025-26 Outturn £'000
Resource DEL					
A-1: Public Prosecution & Legal Services	38,360	40,204	41,768	43,119	45,780
Total Resource DEL	**38,360**	**40,204**	**41,768**	**43,119**	**45,780**
Of Which:					
• Income	(259)	(187)	(295)	(260)	(428)
• Staff Costs	25,075	25,739	27,086	28,033	30,868
• Purchase of Goods and Services	6,607	7,111	7,393	7,230	7,452
• Which includes Counsel Fees of -	5,972	6,449	6,288	6,448	6,466
• Rentals	1,521	41	36	27	39
• Other Expenditure	3,737	4,744	4,693	4,905	5,130
Resource AME					
A-2: Public Prosecution & Legal Services	(10)	199	405	377	650
Total Resource AME	**(10)**	**199**	**405**	**377**	**650**
Of which the changes were:					
• Borrowing Costs (unwinding the discount)	43	55	114	132	134
• Provision for Counsel Fees	458	144	291	263	437
• Provision for Other	(322)	-	-	-	15
• Provision for Onerous Lease	(189)	-	-	-	64
Total Resource (DEL + AME)	**38,350**	**40,403**	**42,173**	**43,496**	**46,430**
Of Which:					
• Depreciation	1,677	2,691	2,686	2,814	2,611
• Loss on Disposal	2	-	1	-	-

	2021-22 Outturn £'000	2022-23 Outturn £'000	2023-24 Outturn £'000	2024-25 Outturn £'000	2025-26 Outturn £'000
Capital DEL					
• Acquisition of Property, Plant, Equipment and Intangible Assets	349	357	455	479	572
Total Capital DEL	349	357	455	479	572
Total Capital AME	-	-	-	-	-
Total Capital (DEL + AME)	**349**	**357**	**455**	**479**	**572**
Total Departmental Spending	**38,699**	**40,760**	**42,628**	**43,975**	**47,002**
Of Which:					
• Total DEL	38,709	40,561	42,223	43,598	46,352
• Total AME	(10)	199	405	377	650
Total Administration Expenditure	**1,738**	**1,640**	**1,613**	**1,765**	**2,061**
Of Which:					
• Staff Costs	1,569	1,550	1,535	1,680	1,969
• Rentals	95	-	-	-	-
• Other Administration Costs	74	90	78	85	92

2025-26 Financial Year

On 3rd April 2025, The Executive agreed the individual departmental allocations for 2025-26 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 £41.3m, ringfenced budget of £4.2m and £0.8m Capital. With an indicative June Allocation of a further £0.5m non-ringfenced resource also provided.

The Chart below shows the movement in the PPS' opening baseline for non-ringfenced Resource DEL over the period from 2021-22 to 2025-26.



Looking ahead – budgets beyond 2025-26

Significant work was undertaken by the PPS Senior Management Team to fully understand and forecast the staffing and resource 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.

During 2025-26 bids were successfully met for a programme of work around the transformation of the PPS through early engagement and working together initiatives across the Justice Network. This funding will be provided to the PPS in each of the four years covered by the successful bid whilst benefits are realised and communicated to the transformation board. This bid amounts to £23m across the full programme with some £7.2m coming to PPS. Whilst progress is being made in this area it has resulted in experienced staffing being moved away from front line operations in order to focus on longer term improvements which has resulted in increased pressures on operational work areas, increasing reliance on the use of external counsel, and agency and temporary staffing arrangements.

Requirements for the Department for the period 2026-2029/30 were shared with DoF through the multi year budget exercise. This has allowed us to articulate the issues facing the PPS in respect of current and forecast demands and caseloads, the requirements of legacy, the planned work on transformation and modernisation and any identified efficiencies that can be driven out of current processes. Additionally, information has been provided to DoF in relation to further increased costs with initiatives coming in respect of Committal Reform across Justice, and future potential costs involved in the use of external counsel following a period of industrial action during the end of 2025-26 and into 2026-27. Despite this work we have not yet had an agreement on budgets for the 2026-27 financial year which has made planning extremely difficult.

Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2026.



Stephen Herron Accounting Officer
Public Prosecution Service for Northern Ireland

29 September 2026

Accountability Report

The purpose of the accountability section of the annual report is to meet key accountability requirements to the Assembly.

The requirements of the accountability report are based on the matters required to be dealt within a Directors' Report, as set out in Chapter 5 of Part 15 of the Companies Act 2006 and Schedule 7 of SI 2008 No 410 and in a Remuneration Report, as set out in Chapter 6 of the Companies Act 2006and SI 2013 No. 1981.

The requirements of the Companies Act are adapted for the public sector.

The Accountability Report therefore comprises:

a) the Corporate Governance Report (consisting of the Directors' report, Statement of Accounting Officer's Responsibilities and Governance Statement);

b) the Remuneration and Staff Report; and

c) the Assembly Accountability and Audit Report (which includes the Statement of Assembly supply and supporting notes and disclosures relating to regularity of expenditure, losses and special payments, remote contingent liabilities and long-term expenditure trends)

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 Ellie Reeves, 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 2025-26, the Management Board met on six occasions.

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

Attendance at Management Board Meetings during 2025-26

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

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 65 to 74, 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 2025-26

Date	John McGinnity (Chair)	Bronwyn Toner (Independent Member)	Sharan Dustagheer (Independent Member)
26 June 2025	✓	✓	✓
6 October 2025	✓		✓
20 November 2025	✓	✓	✓
12 March 2026	✓	✓	✓

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 and the Data Protection Officer to present quarterly Statements of Assurance and advise the Committee of pertinent matters.

Issues scrutinised by the committee during 2025-26 are covered in the report from the NEBM on pages 61 – 64.

Board Committees

During 2025-26, in addition to the ARC, the Board was supported by five operational committees 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 69.

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 31 data incidents were reported to the DPO (A fall of 17 from the previous year). Of these, 24 involved unauthorised disclosure of personal data (16 letters sent to the wrong address primarily due to incorrect data being provided by the police, 1 email being sent to the wrong address, 4 related to incorrect evidence being sent to defence solicitors, 2 related to a failure to properly redact personal data, and 1 related to data provided to a civil case without a court order). 1 Case related to an IT Security issue, which subsequently turned out to be a false alarm. 2 cases involved lost equipment (both proximity passes). 1 case related to a mix-up

with the delivery of case files to court – though no case files were lost. 1 case related to a witness's details being passed to defence without their consent being sought – though the witness did not subsequently make any complaint. The remaining 2 cases involved staff accessing personal data for non-business purposes. In one instance an agency staff member's employment was terminated. In the other case, a staff member accessed a case in which they had a personal interest – this is currently the subject of disciplinary proceedings.

Fraud, Anti-Corruption and Anti-Bribery

The Department is committed to the values of probity and accountability which underpin a positive organisational culture. It has a zero-tolerance approach to fraud, bribery and corruption and is committed to the robust investigation of any suspected wrongdoing, ensuring appropriate action is taken where offences are identified. The Department will also take proportionate steps to recover losses arising from fraud, corruption or theft.

Fraud and bribery risks are managed as part of the Department's wider risk management framework. The Department promotes a strong counter-fraud culture by maintaining effective internal controls and encouraging managers to create an environment in which staff have neither the motivation nor the opportunity to engage in wrongdoing. Managers are responsible for ensuring appropriate controls are in place within their business areas, supported by professional staff who provide the first line of defence against fraud, corruption and other irregularities. During 2025/26 no incidents of fraud or bribery were reported to, or investigated by, the PPS.

Non-Executive Board Members' Report

The role of the Non-Executive Board Members (NEBMs) is to provide independent scrutiny and constructive challenge, whilst supporting the Director and Senior Management Team in the effective discharge of their governance and oversight responsibilities. NEBMs fulfil this role through active participation in the Management Board and Audit and Risk Committee (ARC), alongside engagement with the wider committee structures that support the Board. The NEBM's are John McGinnity and Bronwyn Toner.

Key Issues Considered During 2025–26

During 2025–26, when the PPS proudly marked 20 years in existence, the Board has maintained a strong focus on operational performance, particularly in relation to caseload volumes and system backlogs. While progress has been made in addressing historic pressures, the continued complexity and volume of cases—particularly in areas such as domestic violence, serious sexual offences, and the introduction of new offence categories such as non-fatal strangulation—has presented a significant challenge. All of this has been addressed whilst implementing smoothly during the year a move to a three-region operational model. In addition to this, other initiatives introduced during the year have included a No File Decision Pilot and the establishment of a new Legacy Unit.

The Board has also remained cognisant of wider system pressures across the criminal justice system, including court backlogs and delays, recognising the interdependencies between PPS, policing, courts and other justice partners in delivering timely outcomes. These issues have been compounded by the ongoing widespread withdrawal of services by barristers.

The NEBMs recognise the ongoing commitment and professionalism of staff across the Service in managing these demands, often in challenging circumstances, and would wish to commend the dedication and efforts of all concerned

Workforce capacity continues to be a key area of focus. Recruitment and retention challenges persist across a number of grades, with particular pressures at prosecutor level. The Board has maintained oversight of these issues through consideration of regular reports and has supported ongoing engagement with relevant stakeholders to help identify sustainable solutions. In addition, consideration has been given to leadership capacity, succession planning and the development of skills across the organisation. The NEBMs have noted that

across a number of grades there is an encouraging level of staff retention and that staff, initially employed on an agency basis, have a relatively high propensity to successfully apply for permanent positions within PPS.

Staff wellbeing remains a priority, with continued emphasis on the availability and effectiveness of support mechanisms for those dealing with sensitive and complex casework. The level of emphasis that is placed on this area is notable and it is clear that it is taken extremely seriously across all levels of executive management.

The NEBMs were also pleased to participate in an annual corporate planning day at the end of January 2026. Among the many relevant matters discussed at this event was the considered response and action plan arising from a significant Criminal Justice Northern Ireland (CJNI) report (published in November 2025) into the "Management of Organisational Performance in the Public Prosecution Service". This Inspection Report made three strategic and four operational recommendations, aiming to support the PPS as it moves forward in a challenging operating environment and works with criminal justice system partners to deliver transformation, tackle issues like avoidable delay and deliver better victim and witness services and outcomes across the criminal justice system. The NEBMs will follow with interest the outworking of this report and its recommendations.

Performance and Financial Oversight

The Board has continued to exercise robust oversight of financial and operational performance throughout the year. Regular reporting has enabled effective monitoring of delivery against key targets in the context of budgetary constraints.

While additional funding has provided some support, financial pressures remain, and the Board continues to focus on ensuring that resources are deployed effectively to support organisational priorities. The future financial outlook remains uncertain and it is to the credit of the professional Finance team that the volatility in future financial forecasts, witnessed during 2025-26, has been managed optimally.

The Board is satisfied that financial reporting is clear and reliable, and that appropriate controls and governance arrangements are in place.

The Board has also maintained oversight of ongoing digital transformation and the increasing reliance on technology in case management, recognising both the opportunities for improved efficiency and the associated risks relating to data quality, disclosure and system resilience.

Audit and Risk Committee

NEBMs play a central role within the Audit and Risk Committee, which met regularly throughout the year, including a dedicated session to consider the Annual Report and Accounts. The Committee has considered a wide range of issues during 2025-26, including:

- Budgetary pressures and financial sustainability
- Risk management and the ongoing development of the Corporate Risk Register
- Compliance with data protection and information assurance requirements
- Caseload pressures and system-wide impacts
- External counsel expenditure and the successful measures put in place to manage.
- Progress against internal and external audit recommendations
- Annual Report and Financial Statements
- Fraud prevention, whistleblowing and internal control frameworks

The NEBMs place significant reliance on the work of Internal Audit and the Northern Ireland Audit Office in providing assurance on governance, risk management, and internal control. It was noted that the assigned NIAO audit officials have changed during the latter part of 2025-26 (in accordance with NIAO best practice) and the NEBMs look forward to engaging positively with the new team.

Risk Management and Governance

The Board continues to place strong emphasis on effective risk management and governance. The Corporate Risk Register is reviewed regularly, with NEBMs providing independent challenge to ensure that it accurately reflects the most significant risks facing the organisation.

The Board has continued to strengthen its approach to horizon scanning, including monitoring emerging risks arising from legislative reform, operational demand, digital transformation and wider system pressures. In this regard it has been decided to recognise two new corporate risks going into 2026-27, namely the impact of withdrawal of services by the Criminal Bar Association and the impending impact of Direct Committal.

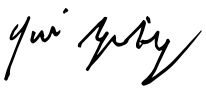
The Board is satisfied that appropriate governance structures are in place and that there is a clear commitment across the organisation to maintaining high standards of regularity, propriety, and value for money.

Conclusion

Overall, the Board has operated effectively during 2025–26, demonstrating strong leadership, appropriate challenge, and a clear focus on strategic priorities.

While challenges remain—particularly in relation to workforce capacity, financial pressures, and system-wide demand—the Board is satisfied that these issues are being actively managed and that the organisation is well positioned to respond to future pressures. The Board are content with the high quality of information they receive to allow them to make decisions.

The Board remains mindful of its role in maintaining public confidence in the prosecution service and will continue to provide independent challenge and support to ensure the highest standards of performance, accountability and integrity.



John McGinnity



Bronwyn Toner

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 2025-26, are also highlighted within the Directors' Report.

Board Performance and Effectiveness

Minutes of all 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. During 2025-26 no conflicts of interest have been identified by the Board.

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 2025-26 review was undertaken in November 2025 using the NAO Audit and Risk Assurance Committee Effectiveness Checklist. The review focused on three main areas including best practice principles for the committee; the role of the Chair; and the support provided by the committee.

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".

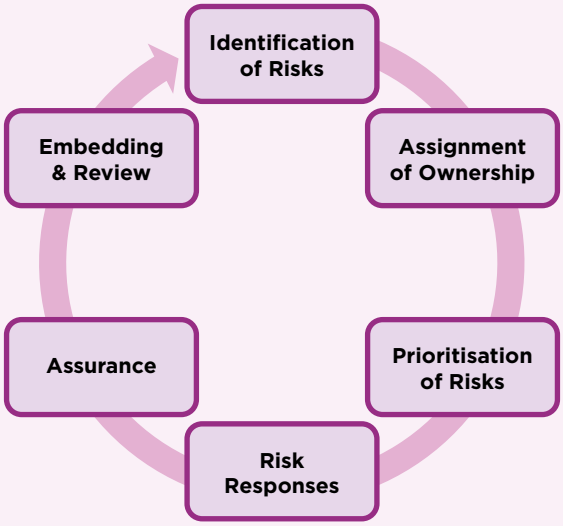
The Framework details the Department's approach to risk management, including: risk appetite; the hierarchy for managing risks; the risk identification and escalation process; and the roles and responsibilities of the various levels of management. This approach allows risks to be identified and managed 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, as set out in pages 12 and 13, 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 2025-26 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 2025-26, 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 2025-26, 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.

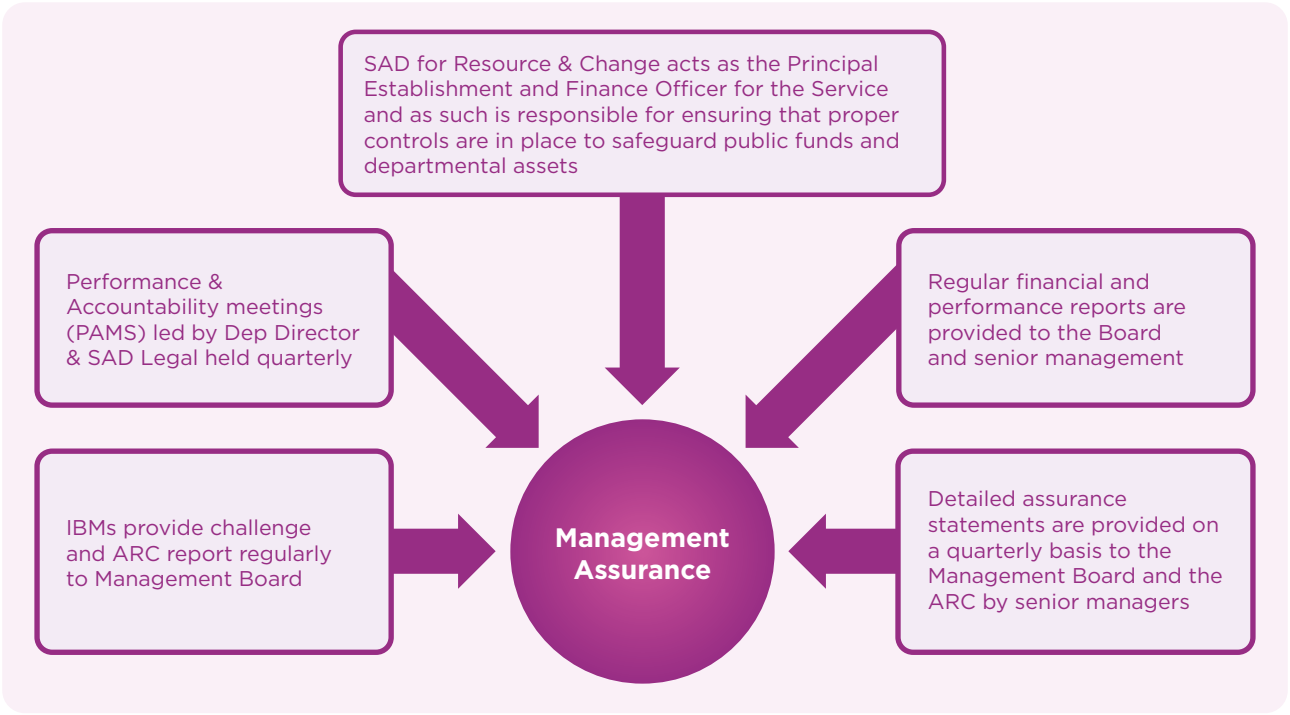
This detail is formally captured on an annual basis and reviewed by the Management Board and ARC. In addition, officers have a responsibility to submit new or amended detail throughout the reporting period should circumstances change.

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 2025-26 (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, which is accompanied by an assurance provided by the DoF Permanent Secretary to the NICS Board.

The report for 2025-26 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 Engagement, Finance Shared Services, Digital Operation, and Integr8.

The DoF Permanent Secretary, in his letter to the NICS Board, stated that the report presented a positive and stable assurance position across DoF Shared Services. He reported that no limited or unacceptable opinions were issued during 2025-26, with the majority of services reviewed assessed as satisfactory. Stating that this reflected a sustained management effort over several years to strengthen governance, risk management and control arrangements across shared service provision as the services continue to reform. He also highlighted that importantly, the report also identified progress made within DoF shared services in addressing a number of long-standing assurance issues, with a number of previous limited opinions now uplifted to satisfactory following implementation of agreed actions.

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 2024-25, published in November 2025 Ms Havlin assessed that the PPS complaint system has consistently performed to a high standard and is a model of good 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 also noted that the PPS is committed to progressing data analysis within its knowledge management system for complaints, which exchanges intelligence through peer to peer reporting and which also identifies patterns and trends over a five year period.

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 November 2025 an inspection on The Management of Organisational Performance in the Public Prosecution Service for Northern Ireland
- In March 2026 an inspection on Special Measures in Northern Ireland's Criminal Courts

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 2025-26. Four audit reports were received, each resulting in a satisfactory opinion, focusing on the following areas;

- Review Requests (Report issued August 2025),
- Information Assurance (Report issued December 2025),
- Engagement of External Counsel (Report issued February 2026), and
- Use and Design of Prosecutor Activity Sheets (Report issued March 2026).

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 2025-26 and cumulative assurances derived from internal audit activity during previous years.

For 2025-26, 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.

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) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans.

The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. As Royal Assent was not received for a Budget (No. 2) Act by 31 July 2026, the department is operating using the cash and resources authorised by the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001, for the service of the financial year 2026-27.

In the event that this is delayed, then the powers available to the Permanent Secretary of the Department of Finance under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2026 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 2026.



Stephen Herron Accounting Officer
Public Prosecution Service for Northern Ireland

29 September 2026

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 2025 No. 50, as amended by Statutory Rule 2025 No. 189. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the department and of the income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

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

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

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

Remuneration and Staff Report

Remuneration Report (audited information)

Scope of Responsibility

The salaries of the Director of Public Prosecution 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 £500 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 2025-26 Budget in the Assembly, on 19th May 2025, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 04/25.

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

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

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.

Employment, Training and Advancement of Disabled Persons

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

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

The NICS is committed to the employment of Disabled people and offers work experience through its Work Experience Scheme for Disabled People, it has also participated in the previous two phases of the Department for Communities JobStart Scheme which aims to improve the employability and long-term employment prospects of those who face additional barriers to employment. The Civil Service will participate in phase three of the scheme during 2026/27 offering paid work placements to eligible benefit claimants aged 16-65 to address barriers to economic participation.

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

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

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. Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line, and virtual classrooms), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS People Strategy 2025-30.

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

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

A portfolio of learning products is developed in consultation with customers and subject experts internally and externally, accessible by staff through the LInKS learning management system icon on all NICS desktops. The themes covered in our portfolio of training are:

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

Employee Consultation and Trade Union Relationships

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

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

Equality, Diversity and Inclusion

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

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

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

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

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees. Although not a statutory requirement, the NICS also conducts a similar formal review of the gender profile of its workforce. The findings from both tri-annual reviews are published in the NICS Workforce Review. The next review was submitted to the Equality Commission for Northern Ireland in 2025 and will be published in 2026.

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

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

Application of Business Appointment Rules (BARs)

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

The Department must include a summary statement on their compliance with business appointment rules. In compliance with Business Appointment rules, the Department is transparent in the advice given to individual applications for senior staff. During 2025-26 there were 19 staff exits from the Civil Service within PPS, with no BAR applications from SCS.

Sickness Absence

The Department had an overall sickness absence rate of 14.4 days lost per employee in 2025-26 (12.9 days 2024-25). Annual sickness absence figures can be found in the "Sickness Absence in the Northern Ireland Civil Service 2025/26" report at Sickness Absence in the Northern Ireland Civil Service 2025/26 | Northern Ireland Statistics and Research Agency

Staff Engagement

The NICS People Survey was conducted by NISRA in Spring 2025 across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI.

All staff working in these organisations were invited to take part in the survey from 29th April to 23rd May 2025. For the 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. The next NICS People Survey is due to take place in 2027.

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 2025-26 was £230,000 - £235,000 (2024-25: £225,000 - £230,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

For 2025-26 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, adjusted for any non-consolidated payments made to staff during the year.

Pay Ratios (Audited Information)

2025-26	25th percentile	Median	75th percentile
Total remuneration (£)	30,635	36,348	52,105
Pay Ratio	7.59:1	6.40:1	4.46:1

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

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.

In 2025-26 (2024-25: NIL), no employee received remuneration in excess of the highest-paid director.

Remuneration ranged from £1,205 to £232,500 (2024-25: £3,496 to £227,500).

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:	2025-26 v 2024-25	2024-25 v 2023-24
Average employee salary and allowances	+6.09%	+7.47%
Highest paid director's salary and allowances	+2.20%	+7.06%
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 2025~26 pay award, which included a 6% 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)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25**	2025-26	2024-25
Statutory Appointments								
Stephen Herron ** Director	230-235	225-230	-	-	-	-	230-235	225-230
Michael Agnew Deputy Director	185-190	180-185	-	-	51,000	106,000	235-240	285-290
Officials								
Marianne O'Kane SAD of Serious Crime and Regions	110-115	110-115	-	-	125,000	104,000	240-245	215-220
Peter Luney SAD of Resource and Change	115-120	105-110	-	-	109,000	89,000	225-230	195-200
JoAnne Quinn Acting Finance Director	80-85	80-85	-	-	72,000	60,000	155-160	140-145
Non-Executive Directors* **								
John McGinnity	5-10	0-5 (full year equivalent 5-10)	-	-	-	-	5-10	0-5
Bronwyn Toner	0-5	0-5 (full year equivalent 5-10)	-	-	-	-	0-5	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.

** 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 31/03/26 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/26 £'000	CETV at 31/03/25 £'000	Real increase in CETV £'000	Employer contribution to partnership position account Nearest £100
Statutory Appointments						
Stephen Herron* Director	-	-	-	-	-	-
Michael Agnew Deputy Director	65-70	2.5-5	1,172	1,090	12	-
Officials						
Marianne O'Kane SAD of Serious Crime and Regions	55-60 plus a lump sum of 140-145	5-7.5 plus a lump sum of 10-12.5	1,292	1,122	103	-
Peter Luney SAD of Resource and Change	55-60 plus a lump sum of 130-135	5-7.5 plus a lump sum of 7.5-10	1,178	1,063	87	-
JoAnne Quinn Acting Finance Director	35-40	2.5-5	641	565	40	-

Note:

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

Northern Ireland Civil Service (NICS) Pension Schemes

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

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

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

Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their Remedy Period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available DOF Annual Report and Accounts. As part of the remedy involved 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 2025-26 pension disclosures for affected members continue to be based on the rolled back position.

Alpha

Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current accrual rate is 2.32%. From 1 April 2015, all new entrants joining the NICS can choose between membership of alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (Partnership Pension Account)

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 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

Employee Contribution Rates

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

Annualised Rate of Pensionable Earning (Salary Bands) 1 April 2025 to 31 August 2025		Contribution Rates – All members from 01 April 2025 to 30 June 2025	Contribution Rates – All members from 01 July 2025
From	To		
£0	£27,091.99	4.6%	4.65%
£27,092.00	£61,645.99	5.45%	5.65%
£61,646.00	£165,793.99	7.35%	7.55%
£164,794.00 and above		8.05%	8.25%

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

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

Cash Equivalent Transfer Values

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

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

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

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

There were no compensation payments for loss of office in 2025426 (2024-25: Nil, audited).

Staff Report

Staff Numbers and Related Costs (audited information)

The PPS' current whole-time equivalent (rounded FTE) staff level, as at 31 March 2026, was 419 permanent staff, 79 temporary staff and 4 seconded staff.

There were 450 staff permanently employed, which included 145 males and 305 females.

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

Average FTE Staff	2025-26			2024-25
	Permanent Staff	Others	Total	Total
RfR A Objective A	417	91	508	**489**
Total	**417**	**91**	**508**	**489**

There are fourteen senior management positions within PPS of which three are temporary. These are the Director, Deputy Director, two Grade 3 SAD's and ten Grade 5 AD's.

At 31 March, of these staff, seven are male and seven are female.

The staff costs reported in the Statement of Comprehensive Net Expenditure for the year ended 2025-26 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 2025-26, £Nil (2024-25: £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 2025-26 is 5.2% (2024-25: 7.7%) and the general turnover percentage (the people who have left the department and have not gone elsewhere in the NICS) is 4.3%. This has been calculated by NICS HR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

Departmental Turnover Rate		General Turnover Rate	
Turnover Rate	Turnover %	Turnover Rate	Turnover %
0.052	5.2	0.043	4.3

Notes:
- Data includes those who left the NICS while on a career break.
- Based on Northern Ireland Civil Service Staff From 1st April 2025 to 31st March 2026.
- Average Northern Ireland Civil Service Staff is calculated from the number of staff in post as at 1 April 2025, 1 July 2025, 1 October 2025, 1 January 2026 and 1 April 2026.
- Data sourced from HR Connect.
- Includes permanent and temporary staff.
- For definitions of turnover see cabinet advice here.

Staff Costs (audited information)

			2025-26 £'000	2024-25 £'000
	Permanently employed Staff	Others	Total	Total
Wages and Salaries	18,865	2,708	21,573	19,808
Social Security Costs	2,596	-	2,596	1,997
Other pension costs	6,364	-	6,364	5,927
Sub-Total	**27,825**	**2,708**	**30,533**	**27,732**
Plus Inward Secondments	-	335	335	301
Less recoveries in respect of outward secondments	-	-	-	-
Total Net Costs	**27,825**	**3,043**	**30,868**	**28,033**

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,969	28,899	30,868

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 2025-26, employers' contribution of £6,308,000.08, were payable to the NICS pension arrangements at a flat rate of 34.25% pensionable pay, for all salaries (2024-25: £5,780,150.13 at a flat rate of 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contribution of £42,008.00 (2024-25: £37,449.00) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2024-25: 8% to 14.75%) of pensionable pay.

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

Employer contributions of £46,320, 0.5% (2024-25: £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 £0.

Contributions prepaid at that date were £Nil.

No member of staff (2024-25: Nil) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £NIL (2024-25: Nil).

Employee Benefits

Under IAS19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the costs of any untaken leave at the year-end which has been determined using data from staff leave records. The employee benefit accrual as at 31 March 2026 was £1.026m (2024-25: £847k).

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 2025-26 (2024-25: Nil).

Consultancy Expenditure

In 2025-26, the Department paid £40k (2024-25: £11k) to external consultants. These amounts are included in Other Expenditure within Note 3 to the financial statements. Expenditure was in relation to Early Engagement Project, £9k and Review of Admin Process, £31k.

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

There were no exit packages paid during 2025-26 (2024-25: 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 46-47, 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, 2025-26 (all figures presented in £'000)

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate,saving / (excess)		Prior Year Outturn Total, (2024-25)
		Voted	Non-voted	Total	Voted	Non-voted	Total	Voted	Total	
Departmental Expenditure Limit										
Resource	SOAS 1.1	45,780	-	45,780	47,253	-	47,253	1,473	1,473	43,119
Capital	SOAS 1.2	572	-	572	773	-	773	201	201	479
Total		**46,352**	**-**	**46,352**	**48,026**	**-**	**48,026**	**1,674**	**1,674**	**43,598**
Annually Managed Expenditure										
Resource	SOAS 1.1	650	-	650	1,405	-	1,405	755	755	377
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total		**650**	**-**	**650**	**1,405**	**-**	**1,405**	**755**	**755**	**377**
Total Budget										
Resource	SOAS 1.1	46,430	-	46,430	48,658	-	48,658	2,228	2,228	43,496
Capital	SOAS 1.2	572	-	572	773	-	773	201	201	479
Total Budget Expenditure		**47,002**	**-**	**47,002**	**49,431**	**-**	**49,431**	**2,429**	**2,429**	**43,975**
Non-budget										
Resource	SOAS 1.1	-	-	**-**	-	-	**-**	-	-	**-**
Capital	SOAS 1.2	-	-	-	-	-	-	-	-	-
Total Non-Budget Expenditure		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Budget and Non-Budget		**47,002**	**-**	**47,002**	**49,431**	**-**	**49,431**	**2,429**	**2,429**	**43,975**

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

Net Cash Requirement 2025-26, all figures presented in £'000

Item	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2024-25
Net Cash Requirement	SOAS 3	46,430	48,610	2,180	43,325*

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 2025-26, all figures presented in £'000

Type of spend	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2024-25
Administration costs	SOAS 1.1	2,061	2,178	117	1,765

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

Notes to the Statement of Outturn against Assembly Supply, 2025-26 (£'000)

SOAS1. Outturn detail, by Estimate line

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

Type of spend (Resource)	Resource Outturn							Estimate			Outturn vs Estimate (incl) virements), savings / (excess)	Prior Year Outturn Total, 2024-25
	Administration			Programme			Total	Total	Virements*	Total inc virements		
	Gross	Income	Net	Gross	Income	Net						
Spending in Departmental Expenditure Limits (DEL)												
Voted Expenditure												
1: Public Prosecution and Legal Services	2,061	-	2,061	44,147	428	43,719	45,780	47,253	-	47,253	1,473	43,119
Total Voted DEL	**2,061**	**-**	**2,061**	**44,147**	**428**	**43,719**	**45,780**	**47,253**	**-**	**47,253**	**1,473**	**43,119**
Non-Voted Expenditure												
Total Non-Voted DEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in DEL	**2,061**	**-**	**2,061**	**44,147**	**428**	**43,719**	**45,780**	**47,253**	**-**	**47,253**	**1,473**	**43,119**
Spending in Annually Managed Expenditure (AME)												
Voted Expenditure												
2: BBA Pensions	-	-	-	134	-	134	134	149	-	149	15	132
3: Provisions	-	-	-	516	-	516	516	1,256	-	1,256	740	245
Total Voted AME	**-**	**-**	**-**	**650**	**-**	**650**	**650**	**1,405**	**-**	**1,405**	**755**	**377**
Non-Voted Expenditure												
Total Non-Voted AME	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in AME	**-**	**-**	**-**	**650**	**-**	**650**	**650**	**1,405**	**-**	**1,405**	**755**	**377**
Total Non-Budget							-			-	**-**	**-**
Total Resource							**46,430**			**48,658**	**2,228**	**43,496**

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, 2024-25
	Gross	Income	Net Total	Total	Virements*	Total inc virements		
Spending in Departmental Expenditure Limits (DEL)								
Voted Expenditure								
1: Public Prosecution and Legal Services	572	-	572	773	-	773	201	479
Total Voted DEL	**572**	**-**	**572**	**773**	**-**	**773**	**201**	**479**
Non-Voted Expenditure								
Total Non-Voted DEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Spending in DEL	**572**	**-**	**572**	**773**	**-**	**773**	**201**	**479**
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			**572**			**773**	**201**	**479**

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

The total resource outturn was £46.43m against a NI Estimate of £48.66m, resulting in an overall easement of £2.23m. The DEL easement of £1.47m was a result of lower than estimated expenditure on court related costs. The AME easement of £755k was in respect of potential budget cover for provisions not subsequently required.

The capital easement of £201k 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 2025-26 £000	Prior Year Outturn Total, 2024-25 £000
Total Resource Outturn	SOAS 1.1	**46,430**	**43,496**
Add: Capital Grants		-	-
Other		-	-
Total		**46,430**	**43,496**
Less: Income payable to the Consolidated Fund		-	-
Other		-	-
Total		**-**	**-**
Net Expenditure in Statement of Comprehensive Net Expenditure		**46,430**	**43,496**

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 expenditure, linking the SOAS to the financial statements.

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

SOAS3. Reconciliation of net resource outturn to net cash requirement

	Note	Outturn Total £000	Estimate Total £000	Outturn vs Estimate, Saving / (Excess) £000
Total Resource outturn	SOAS 1.1	**46,430**	**48,658**	**2,228**
Total Capital outturn	SOAS 1.2	**572**	**773**	**201**
Adjustments to remove non-cash items:				
Depreciation, impairments and revaluations	Note 3	(2,611)	(3,472)	(861)
New provisions and adjustments to previous provisions	Note 11	(516)	(1,405)	(889)
Pension Borrowing Costs	Note 3, 12	(134)	-	134
Supported capital expenditure		-	-	-
Prior period adjustments		-	-	-
Other non-Cash items	Note 3	110	-	(110)
Capital Element of lease payment	Note 7.4	1,291	-	(1,291)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	Note 9	105	100	(5)
(Increase)/decrease in payables	Note 10	964	3,715	2,751
Use of provisions	Note 12	219	241	22
Total		**46,430**	**48,610**	**2,180**
Removal of non-voted budget items:				
Consolidated Fund Standing Services		-	-	-
Other Adjustments		-	-	-
Total		**-**	**-**	**-**
Net Cash Requirement		**46,430**	**48,610**	**2,180**

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

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

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

Item	Note	Outturn Total 2025-26 £000		Prior Year 2024-25 £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 2025-26 or 2024-25.

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 2025-26 or 2024-25.

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2026.



Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

29 September 2026

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 2026 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 2026
- 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 2026 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2026 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

Other Information

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

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

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

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

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

Matters on which I report by exception

In 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 subject to audit are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

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:

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls 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 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 enquiries of management and those charged with governance on 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 Public Prosecution Service for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following area: management override of controls from posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate;

- 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.

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 income and expenditure 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

6 October 2026

Financial Statements

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2026

This account summarises the expenditure and income generated and consumed on an 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	2025-26 £'000	2024-25 £'000
Other operating income	4	(428)	(260)
Total operating income*		**(428)**	**(260)**
Staff costs	2,3	30,868	28,033
Purchase of goods and services	2,3	12,582	12,135
Depreciation and other non-cash charges	3	2,501	3,053
Provision expense	3	517	245
Other operating expenditure	2,3	39	27
Total operating expenditure		**46,507**	**43,493**
Net Operating Expenditure		**46,079**	**43,233**
Finance expense	3	351	263
Net expenditure for the year		**46,430**	**43,496**
Notional Audit Costs	3a	81	78
Other Notional Costs	3a	667	594
Total Notional Costs		**748**	**672**
Net Expenditure for the year including notionals		**47,178**	**44,168**
Other comprehensive net expenditure			
Items which will not be reclassified to net operating expenditure:			
- Net (gain)/loss on revaluation of Property, Plant & Equipment	5	(37)	(58)
- Net (gain)/loss of revaluation of Intangible Assets	6	0	(28)
- Actuarial (gain)/loss on pension scheme	12	(51)	86
Comprehensive net expenditure for the year		**47,090**	**44,168**

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

The notes on pages 118 to 145 form part of these accounts.

Statement of Financial Position

as at 31 March 2026

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	2025-26 £'000	2024-25 £'000
Non-current assets			
Property, plant, and equipment	5	1,628	2,207
Right of use asset	5	4,752	5,397
Intangible assets	6	1,118	957
Total non-current assets		**7,498**	**8,561**
Current assets			
Trade and other receivables	9	1,065	1,008
Total current assets		**1,065**	**1,008**
Total assets		**8,563**	**9,569**
Current liabilities			
Trade and other payables	10	(4,246)	(5,106)
Provisions	11	(2,697)	(2,182)
Pension liabilities	12	(220)	(210)
Total current liabilities		**(7,163)**	**(7,498)**
Total assets less current liabilities		**1,400**	**2,071**
Non-current liabilities			
Other payables	10	(3,376)	(3,991)
Provisions	11	-	-
Pension liabilities	12	(2,345)	(2,490)
Total non-current liabilities		**(5,721)**	**(6,481)**
Total assets less total liabilities		**(4,321)**	**(4,410)**
Taxpayers' equity and other reserves			
General fund		(5,229)	(5,781)
Revaluation reserve		908	1,371
Total equity		**(4,321)**	**(4,410)**

S. Herron

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland

29 September 2026

The notes on pages 118 to 145 form part of these accounts.

Statement of Cash Flows

for the year ended 31 March 2026

The Statement of Cash Flows shows the changes in cash and cash equivalents of the 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	2025-26 £'000	2024-25 £'000
Cash flow from operating activities			
Net operating expenditure for the year including notionals		(47,178)	(44,168)
Adjustment for non-cash transactions	3, 3A	3,845	3,857
(Increase)/Decrease in trade and other receivables	9	(57)	(135)
Increase/(Decrease) in trade and other payables	10	(1,474)	(1,070)
New provision and adjustments to previous provisions	11	516	245
Use of provisions	12	(220)	(215)
Net cash inflow/(outflow) from operating activities		**(44,568)**	**(41,486)**
Cash flows from investing activities			
Proceeds of disposal of non-current assets and intangibles		-	-
Purchase of non-current assets and intangibles	5	(72)	(32)
Purchase of financial assets	6	(500)	(447)
Net cash inflow/(outflow) from investing activities		**(572)**	**(479)**
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		46,176	43,021
From the Consolidated Fund (Supply) – prior year		304	494
Capital element of payments in respect of leases		(1,291)	(1,360)
Net Financing		**45,189**	**42,155**
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund		**49**	**190**
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		**49**	**190**
Cash and cash equivalents at the beginning of the period	8	**(304)**	**(494)**
Cash and cash equivalents at the end of the period	8	**(255)**	**(304)**

The notes on pages 118 to 145 form part of these accounts.

Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2026

This statement shows the movement in the year on the different reserves held by the 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 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		**43,325**	**-**	**43,325**
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)**
Net Assembly Funding – Drawn Down		46,480	-	46,480
Net assembly funding "deemed"		(304)	-	(304)
Supply receivable adjustment		255	-	255
Net Assembly Funding		**40,650**	**-**	**42,021**
Comprehensive Net Expenditure for the Year		(47,178)	37	(47,141)
Actuarial (loss) / gain on Pension Scheme	12	51	-	51
Notional charge	3a	667	-	667
Auditor's Remuneration	3a	81	-	81
Other reserve movements including transfers		500	(500)	-
Balance at 31 March 2026		**(5,229)**	**908**	**(4,321)**

The notes on pages 118 to 145 form part of these accounts..

Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2025-26 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.

1.1 Accounting Convention

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

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. PPE 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.

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 (PPI) published by the Office for National Statistics (ONS) to apply indexation to the value of non property assets at year end. In line with previous years, the December 2025 indices have been applied in 2025-26. In March 2025, ONS paused publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards. ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end.

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. 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 will be judged as nil and written off as an impairment cost.

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. There was no revaluation surplus relating to intangible assets at 31 March 2026 (31 March 2025: (£28k)).

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

1.3 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 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.

Notional charges are non-cash transactions. Notional charges, in respect of services received from other Government departments charges and agencies and audit costs, are included in the Statement of Comprehensive Net Expenditure to reflect the full economic cost of services.

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.
- For the 2026 calendar year, PES (2025) 09 confirms the incremental borrowing rate as 5.32%. 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 (2025) 09 dated 18 December 2025.

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.

There is no financial impact of applying IFRS 17.

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. PPS is preparing for the transition by reviewing presentation formats and disclosure templates.

1.13 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	2025-26 £'000	2024-25 £'000
Staff costs*			
Wages and salaries		1,360	1,182
Social Security Costs		177	121
Other Pension Costs		432	377
		1,969	**1,680**
Goods and services			
Property running costs		17	16
Rates		49	47
Other expenditure		26	22
		92	**85**
Other Operating Expenses			
Hire of plant and machinery		-	-
Other operating leases		-	-
		-	-
Non-cash items			
Non-cash items		-	-
Total		**2,061**	**1,765**

** Further analysis of staff costs is provided in the Staff Report on page 93.*

3. Programme Expenditure

	Note	2025-26 £'000	2024-25 £'000
Staff Costs*			
Wages and Salaries		20,447	18,840
Social Security Costs		2,448	1,898
Other Pension Costs		6,004	5,615
		28,899	**26,353**
Goods and services			
Fees to independent counsel		6,466	6,448
Court related costs		986	782
Property running costs		1,360	1,298
Rates		639	613
IT and telephone, maintenance, and consumables		1,401	1,239
Postage, stationery, printing, and publications		549	551
Training and professional subscriptions		323	291
Other expenditure		766	828
		12,490	**12,050**
Other Operating Expenses			
Hire of plant and machinery		39	27
Other operating leases		-	-
		39	**27**
Non-cash items			
Depreciation charges	5, 6	2,611	2,814
Net Impairment Charge		-	-
(Profit)/Loss on disposal of non-current assets		-	-
Gains/Losses from leasing activities		(110)	239
		2,501	**3,053**
Increase/(decrease) in provision	11	517	245
		517	**245**
Finance expense			
Interest payable and similar charges	7.4	217	131
Interest cost on BBA pension scheme liability	12	134	132
		351	**263**
Total		**44,797**	**41,991**

** Further analysis of staff costs is provided in the Staff Report on page 93.*

3a. Notional Charges

	2025-26 £'000	2024-25 £'000
DoF - NICSHR	531	465
DoF – Account NI	121	114
DoF – Welfare Support Services	15	15
Total Other Notional Costs	**667**	**594**
NIAO	81	78
Total Audit Notional Costs	**81**	**78**
Total Notional Costs	**748**	**672**

4. Income

Other operating income	2025-26 £'000	2024-25 £'000
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentivisation Scheme	395	236
Recovery of court costs	8	8
Fees and charges to other departments	25	16
Total programme income	**428**	**260**
Total Income	**428**	**260**

There was £NIL income arising from contracts with customers.

5. Property, Plant and Equipment

2025-26	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2025	**24,801**	**138**	**52**	**24,991**
Lease Reassessment / Modifications				
Additions	1,002	-	3	1,005
Disposals	(1,731)	(1)	(6)	(1,738)
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	348	7	-	355
Revaluation (Note b)	(1)	-	-	(1)
At 31 March 2026	**24,419**	**144**	**49**	**24,612**
Depreciation at 1 April 2025	**(17,313)**	**(65)**	**(10)**	**(17,388)**
Charged in year	(2,237)	(21)	(7)	(2,265)
Disposals	1,731	1	6	1,738
Reclassifications and transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	(313)	(4)	-	(317)
Revaluation (Note b)	-	-	-	-
At 31 March 2026	**(18,132)**	**(89)**	**(11)**	**(18,232)**
Carrying amount at 31 March 2026	**6,287**	**55**	**38**	**6,380**
Carrying amount at 01 April 2025	7,488	73	42	7,603
Asset Financing:				
Owned	1,535	55	38	1,628
Right-of-Use Assets	4,752	-	-	4,752
Carrying amount at 31 March 2026	**6,287**	**55**	**38**	**6,380**

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 October 2025.*
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.*

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	(2353)	(17)	(5)	(2375)
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 31 March 2024	8,865	74	17	8,956
Owned	2,091	73	42	2,206
Right-of-Use Assets	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.*

6. Intangible Assets

2025-26	Information Technology £'000	Assets Under Course of Construction* £'000	Total £'000
Cost or valuation at 1 April 2025	**2,016**	**111**	2,127
Additions	-	507	507
Disposals	(507)	-	(507)
Impairments	-	-	-
Reclassifications and transfers	247	(247)	-
Indexation	-	-	--
Revaluation	(1)	-	(1)
At 31 March 2026	**1,755**	**371**	**2,126**
Amortisation at 1 April 2025	**(1,170)**	**-**	**(1,170)**
Charged in year	(345)	-	(345)
Disposals	507	-	507
Impairments	-	-	-
Reclassifications and transfers	-	-	-
Indexation (Note a)	-	-	-
Revaluation (Note b)	-	-	-
At 31 March 2026	**(1,008)**	**-**	**(1,008)**
Carrying amount at 31 March 2026	**747**	**371**	**1,118**
Carrying amount at 31 March 2025	846	111	957
Asset Financing:			
Owned	747	371	1,118
Right-of-Use Assets	**-**	**-**	**-**
Carrying amount at 31 March 2026	**747**	**371**	**1,118**

** 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.*

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
Right-of-Use Assets	**-**	**-**	**-**
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.*

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 2025	**8,468**	**8,468**
Additions – new leases	896	896
Revaluations	-	-
Impairment / impairment reversals	-	-
Disposals	-	-
Remeasurement – existing leases	(127)	(127)
Reclassifications	-	-
At 31 March 2026	**9,237**	**9,237**
Depreciation		
At 1 April 2025	**3,071**	**3,071**
Depreciation charged in year	1,414	1,414
Impairment / impairment reversal	-	-
Disposals	-	-
Reclassifications	-	-
At 31 March 2026	**4,485**	**4,485**
NBV at 31 March 2025	**5,397**	**5,397**
NBV at 31 March 2026	**4,752**	**4,752**

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	1,476	1,476
Later than one year and not later than five years	2,538	2,538
Later than five years	1,269	1,269
Total	**5,283**	**5,283**
Less interest element	(594)	(594)
Present Value of obligations	**4,689**	**4,689**
Total present value of obligations		
Current portion	**1,313**	**1,313**
Non-current portion	**3,376**	**3,376**

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	1,291	1,291
Interest Element of lease payment	219	219
Total Cash Outflow for lease	**1,510**	**1,510**

8. Cash and Cash Equivalents

	2025-26 £'000	2024-25 £'000
Balance at 1 April	**(304)**	**(494)**
Net change in cash and cash equivalents balance	49	190
Balance at 31 March	**(255)**	**(304)**
The following balance at 31 March is held at: Commercial banks and cash in hand	(255)	(304)
Balance at 31 March	**(255)**	**(304)**

9. Trade Receivables, Financial and Other Assets

	2025-26 £'000	2024-25 £'000
Amounts falling due within one year:		
Trade receivables	3	4
Other receivables	385	354
Prepayments and accrued income	422	346
Amounts due from the Consolidated Fund in respect of Supply	255	304
Total	**1,065**	**1,008**
Amounts falling due after more than one year:		
Other receivables, prepayments, and accrued income	-	-
Total	**1,065**	**1,008**

10. Trade Payables, Financial and Other Liabilities

	2025-26 £'000	2024-25 £'000
Amounts falling due within one year:		
Bank Overdraft	255	305
Trade payables	-	-
Other payables	9	5
Accruals and deferred income	2,459	3,429
Property, plant, and equipment accruals	210	148
Contingency Fund Payable: Amounts issued from the Contingency Fund for Supply but not spent at year end	-	-
Leases	1,313	1,220
Total	**4,246**	**5,106**
Amounts falling due after more than one year:		
Leases	3,376	3,991
Total	**7,622**	**9,097**

11. Provisions for Liabilities and Charges

	2025-26 £'000 Counsel Fee	2025-26 £'000 Other	2025-26 £'000 Total	2024-25 £'000 Total
Balance at 1 April	**1,837**	**344**	**2,181**	**1,937**
Provided in year	1,334	79	1,413	1,202
Provisions not required written back	(897)	-	(897)	(957)
Provisions utilised in year	-	-	-	-
Balance at 31 March	**2,274**	**423**	**2,697**	**2,182**

11.1 Analysis of Expected Timing of Discounted Flows

	2025-26 £'000 Counsel Fee	2025-6 £'000 Other	2025-26 £'000 Total	2024-25 £'000 Total
Not later than one year	2,274	423	**2,697**	**2,182**
Later than one year and not later than five years	-	-	**-**	**-**
Later than five years	-	-	**-**	**-**
Balance at 31 March	**2,274**	**423**	**2,697**	**2,182**

Counsel Fee Provision

At the 31 March 2026 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 2026. 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 £735k and a provision of £2,274k (2024-25: counsel fee accrual £1,144k and provision £1,837k).

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

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

12. Pension Liabilities

	2025-26 £'000	2024-25 £'000
Balance at 1 April	**2,702**	**2,699**
Pension payments in year	(219)	(215)
Actuarial loss / (gain)	(51)	86
Interest cost on pension scheme liability	134	132
Balance at 31 March	**2,566**	**2,702**

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 2026 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department (GAD) in March 2026 and amounted to £2.566m at 31 March 2026 (2024-25: £2.702m).

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

	2025-26 £'000	2024-25 £'000
Payments due within one year	220	210
Payments due after one year	2,346	2,492
Total present value of scheme liabilities at 31 March	**2,566**	**2,702**

Present Value of Scheme Liabilities

	2025-26 £'000	2024-25 £'000
Liability in respect of active members		
Current scheme members	2,566	2,702
Total present value of scheme liabilities at 31 March	**2,566**	**2,702**

Analysis of Movement in Scheme Liability

	2025-26 £'000	2024-25 £'000
Scheme liability at 1 April	**2,702**	**2,699**
movement in the year:		
Interest cost	134	132
Actuarial (gain)/loss	(51)	86
Benefits paid	(219)	(215)
Scheme liability at 31 March	**2,566**	**2,702**

Expense to be recognised in the Statement of Comprehensive Net Expenditure

	2025-26 £'000	2024-25 £'000
Interest cost	134	132
Total expense/(income)	**134**	**132**

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

	2025-26 £'000	2024-25 £'000
Experience (gain)/loss arising on the scheme liabilities	75	20
Changes in assumptions underlying the present value of the scheme liabilities	(126)	66
Total actuarial (gain)/loss	**(51)**	**86**

History of Experience (gains)/losses

Experience (gain)/loss arising on the scheme liabilities:	2025-26	2024-25	2023-24	2022-23	2021-22
Amount (£'000)	75	20	149	365	68
Percentage of scheme liabilities at the end of year	2.92%	0.74%	5.52%	12.81%	1.88%

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.

	2025-26 £'000	2024-25 £'000
Current scheme members		
Female scheme members currently aged 60	28.60	28.50
Female scheme members currently aged 65	23.70	23.60
Male scheme members currently aged 60	26.60	26.50
Male scheme members currently aged 65	22.00	21.90

Sensitivity Analysis

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

- Increasing the discount rate by 0.5% would result in a corresponding decrease in liabilities of approximately £94,000 or 4%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £88,000 or 3%; and
- Increasing assumed life expectancies in retirement by around 1 year would result in a corresponding increase of approximately £81,000 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 (2025) 09, dated 4 December 2025, 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 2026 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 6 October 2026.

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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