



**Public
Prosecution
Service**

Independent
Fair
Effective



**ANNUAL
REPORT
& ACCOUNTS**

2021-22

**ANNUAL
REPORT
& ACCOUNTS
2021-22**

Public Prosecution Service for Northern Ireland

Annual Report and Accounts 2021-22

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

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

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

Resource Accounts presented to Parliament by Command of His Majesty.

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Vision, Aim and Values

Our Purpose

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

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

Our Values

Independence and Integrity

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

Openness and Honesty

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

Respect

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

Excellence

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

Partnership

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



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Director's Foreword

I am pleased to present the Annual Report and Accounts for the Public Prosecution Service for 2021-22 in what has been another extremely busy year.

Reflecting on another year during which we have had to continue to respond to the ongoing pandemic, I believe the PPS has risen to the many challenges encountered by us and our partners in the criminal justice system. I would like to thank all staff across the Service for the resilience and dedication they have shown in maintaining the delivery of an effective prosecution service on behalf of the people of Northern Ireland.

During the past year we have played a central role in making sure that essential work to deliver justice could continue, including maintaining and upscaling our service to the courts, while taking all necessary steps to protect our people, our partners and the public. You will read below about some of the important innovations and modernisation initiatives we have undertaken to help address some of the challenges presented to us in the last year. These include improving the experience of victims and witnesses within the criminal justice system, introducing new practices and policies to deal with the most serious offending and modernising our IT infrastructure.

We have introduced a series of new policies this year to reflect recent changes to legislation and in societal behaviour. Updated guidelines for the prosecution of cases involving electronic communications and also for the prosecution of young people have been published, alongside a new policy for prosecuting cases of modern slavery and human trafficking. We are working closely with other departments to help introduce other measures to improve our service to victims and witnesses such as committal reform, and the sharing of digital evidence.





We are also working in partnership on crucial strategies to help tackle domestic and sexual violence and abuse. In the year ahead we will also publish a new policy on stalking offences, following the recent introduction of the Protection from Stalking Act.

One of the biggest challenges facing the criminal justice system is addressing case backlogs at court, and the associated delay which has inevitably built up over the pandemic period. Substantial progress has already been made in reducing these backlogs, but much work remains to be done, particularly in the Crown Court. The PPS Senior Management Team continue to prioritise and identify work streams through engagement with our partners including the Judiciary, the Northern Ireland Courts and Tribunal Service, the Police Service of Northern Ireland and Defence practitioners. Some of the out-workings of this collaborative approach have included technical solutions for remote courts, emergency arrangements for expanding court business, development of efficiency proposals and accelerated progression of the Digital Justice Strategy.

This move to a more digital justice system has been helped by a significant upgrade to PPS ICT systems with the migration of the entire PPS technology estate to IT Assist, the NICS technology shared service. This will allow us to move forward with a stable, secure and expandible infrastructure that is strategically aligned with the wider NICS and enable all staff to perform as effectively as possible under hybrid working arrangements.

An increasingly significant challenge for the PPS is our funding position. Unavoidable funding pressures have the potential to negatively impact on the levels and standards of service and the delivery of our strategic objectives. It also has the real potential to detrimentally effect the wellbeing of our staff. It was hoped that the Executive's one year budget for 2021-22 would lead to a multi-year settlement for NI Departments and that continued work to reduce backlogs would be funded. This is not the case and the contingency budget therefore presents huge difficulties for us, particularly in light of the ongoing impact of Covid-19. For the PPS, being adequately resourced with more certainty on our funding is crucial if we are to properly manage spending, deliver our business priorities and plan for the longer term.

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

Stephen Herron

Director of Public Prosecutions for Northern Ireland



Foreword by the Attorney General for Northern Ireland

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

Covid-19 continues to have an impact on the work of the courts and the PPS. I am pleased to note that the PPS has taken steps to manage the backlog caused by the pandemic. In particular, I note the creation of the Covid Recovery Project Team and the useful impact that it has made. This is also important in the wider context of speeding up justice and maintaining the rule of law.



The PPS has made good progress on the implementation of the recommendations made by Sir John Gillen in his report into the law and procedures in serious sexual offences in Northern Ireland. The PPS's ability to prosecute is founded on the statutory provisions enabling it to do so. It is important for the Executive and the Assembly to continue to ensure that those provisions are sufficient, clear and effective. It is also imperative that the PPS is sufficiently resourced to avoid unnecessary delay in decision making, as was also recommended by Sir John Gillen.

The PPS has also taken important steps to adapt its approach to cater for the new offence of domestic abuse set out in section 1 of the [Domestic Abuse and Civil Proceedings Act \(Northern Ireland\) 2021](#) and I am pleased to see that the PPS recognises the importance of training for all relevant staff. I commend the PPS for engaging with Women's Aid and other groups to raise awareness of this important issue. The PPS has designated prosecutors with specialist training to deal with cases brought under the Domestic Abuse and Criminal Proceedings (NI) Act 2021 which will ensure that such cases are handled in a sensitive and efficient manner.



I am particularly impressed by the work undertaken by the PPS to update its technology and encourage new ways of working ever more efficiently. This will help ensure that the PPS continues to be in the forefront of the continuing move towards digital justice.

I also note that building confidence in the justice system remains a priority for all and welcome the commitment to reflect on and respond to the results of the Northern Ireland Life and Times Survey.

I commend the Service and its Director for all the work undertaken, and highlighted in this report, over the past year.

A handwritten signature in cursive script that reads "Brenda King".

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 adviser to the UK Government on the law of Northern Ireland. I am primarily responsible for advising on matters which have not been devolved to the Northern Ireland Assembly under the devolution settlement for Northern Ireland.

I was very pleased to read this report and of the positive progress made by the PPS towards its strategic priorities, despite another difficult year. I fully support the focus of the PPS on continuously improving while providing a high-quality prosecution service which meets the needs of victims and witnesses.



I am particularly pleased by the ongoing work of the PPS to implement the recommendations of the Gillen Review on the law and procedures in serious sexual offences. This is important work to improve procedures and outcomes in a crucial area. Alongside staff training following the creation of the domestic abuse offence, I believe this will make a meaningful difference to victims of such horrendous offences.

Last year was yet again marked by the impact of the Covid-19 pandemic. I am impressed with how the PPS has adapted to the resulting challenges. In particular, the hard work that has gone into tackling the backlog. That the number of Statements of Complaint awaiting issue is back down to nearly pre-pandemic levels is testament to this effort.



The PPS has an important role to play in initiatives designed to reduce avoidable delays in the criminal justice system, which can create additional stress for everyone involved and lead to poorer outcomes. I am delighted to read about the steps being taken in this area. I am also happy to see that progress continues on the joint Digital Justice Strategy. Technology offers great opportunities for innovation and to improve efficiency.

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

Victoria Prentis

Victoria Prentis MP
Advocate General for Northern Ireland



Performance Report

Performance Overview

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

Corporate Planning in the Public Prosecution Service

The Role of the Public Prosecution Service

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

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



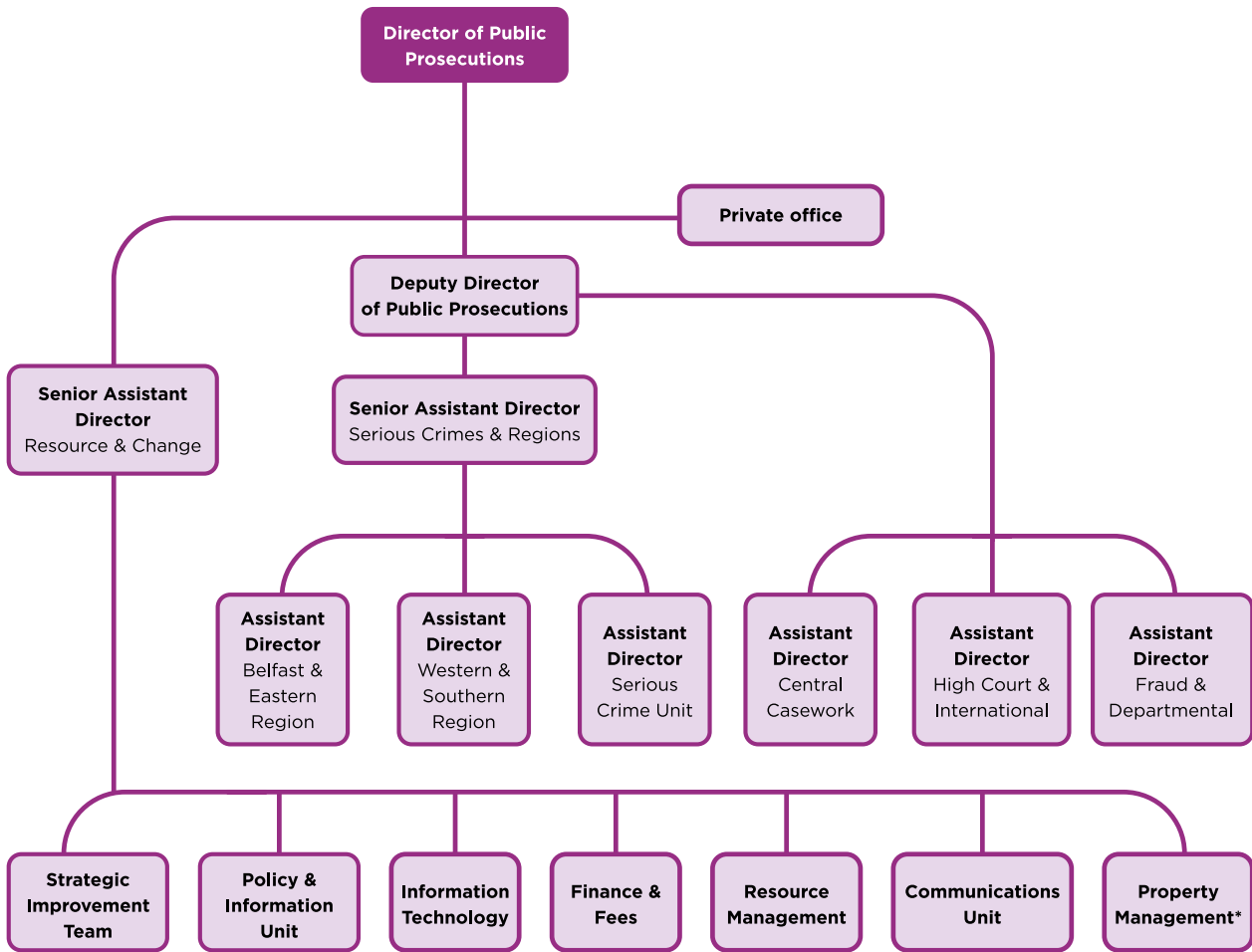
PPS Organisational Structures

The PPS is a regionally based organisation. There are two regions, Belfast and Eastern Region and Western and Southern Region, each of which is headed by an Assistant Director (AD). The AD is responsible for working with the courts, police and other stakeholders to provide a high-quality prosecution service in their area. The regions deal with a range of cases, from the less serious summary cases, which are heard in the Magistrates' Courts, through to more serious indictable cases which are heard in the Crown Court.

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

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

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



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

Standards Applied

In exercising its functions, the PPS complies with the binding obligations of international law ratified by the UK. It also complies with the Convention rights incorporated into domestic law by the Human Rights Act 1998, the UN Declaration of Basic Principles of Justice for Victims of Crime, relevant European Union (EU) Directives and Conventions and relevant case law.

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



Prosecution Decisions

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

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

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

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

Conduct of Prosecutions

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

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

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

Within the formal Criminal Justice System the PPS works in partnership with the PSNI, the Northern Ireland Courts and Tribunal Service (NICTS), the Northern Ireland Prison Service (NIPS), the Probation Board for Northern Ireland (PBNI), the Youth Justice Agency (YJA) and the Department of Justice (DoJ), as part of the CJSNI.

The Director is a member of the Criminal Justice Board (CJB), established to improve engagement between the most senior leaders within the CJSNI. The Board also provides strategic oversight to the work of the Criminal Justice Improvement Group (CJIG). The PPS is represented on the CJIG which comprises senior officials from each of the various agencies.



Risk Management

The PPS is committed to high standards of corporate governance. Effective risk management processes have been developed to improve the quality of decision making and the ability to deliver on strategic and operational objectives. The PPS risk management framework was updated in December 2019 and complements the current corporate and annual business planning and financial management arrangements which together provide the systems to manage the service's resources.

The Risk Framework for the PPS aligns to the HM Government's Orange Book Guidance. Further details of the risks managed by PPS during 2021-22 can be found on pages 41 to 44 of the Performance Analysis Report.

Programme for Government (PfG)

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

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

PPS Strategic Priorities

PPS corporate planning is based around five strategic priorities drawing on the 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's work programme. Achievement of these outcomes will help to progress the delivery of the Service's vision.

The achievements delivered by PPS in respect of outcomes are covered in more detail in the performance analysis section of this report on pages 19 to 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

40,168

CASES RECEIVED IN 2021-22

▼ DECREASE OF 1.2% FROM 2020-21



4,555

FILES RECEIVED IN
'CASE WEIGHT' CATEGORIES 1-4

▲ INCREASE OF 3.3% FROM 2020-21



35,613

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

▼ DECREASE OF 1.7% IN FILES



13.1%

DECREASE IN RECORDED
CRIME FROM PSNI▼ IN THE 12 MONTHS TO
31 MARCH 2022

RECORDED CRIME **DECREASED BY 13.1% IN THE 12 MONTHS TO 31 MARCH 2022**. THIS IS NOT REFLECTED IN PPS CASE RECEIPTS BECAUSE OF THE POSSIBLE TIME LAG BETWEEN INITIAL REPORTING OF A CRIME TO POLICE AND FILE SUBMISSION TO PPS. IT IS POSSIBLE THAT CASE VOLUMES WILL BE HIGHER OVER THE YEAR AHEAD.



162

CASES BRIEFED TO
HCAS IN 2021-22

SENIOR COUNSEL WAS BRIEFED

▲ 11% OF CROWN COURT CASES



45,193

PROSECUTION DECISIONS
ISSUED BY THE SERVICE
DURING 2021-22INCLUDED
1,942 DECISIONS
FOR PROSECUTION
ON INDICTMENTINCLUDED
26,419 DECISIONS FOR
SUMMARY PROSECUTIONDECREASE
OF 27.1%FROM 2012-13 TO 2021-22 IN THE
VOLUMES OF DECISIONS ISSUED

▼ FROM 61,955 TO 45,262

69.2% WERE ISSUED WITH
A DECISION FOR PROSECUTION
OR FOR DIVERSION FROM
THE COURTS

28,740

DEFENDANTS WERE DEALT WITH
IN THE MAGISTRATES COURT

▲ INCREASE OF 34.8% IN 2021-22

1,608
DEFENDANTSWERE DEALT WITH IN
THE CROWN COURT
IN 2021-22

▲ INCREASE OF 49.3%



79.9%

CONVICTION RATE IN
THE MAGISTRATES COURT
DURING 2021-22

▼ FROM 81.1% IN 2020-21



87.7%

CONVICTION RATE IN
THE CROWN COURT
DURING 2021-22

▼ FROM 91.6% IN 2020-21



STRATEGIC
PRIORITY

2

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



49 complaints

RECEIVED BY THE PPS IN 2021-22

▼ SLIGHT DECREASE ON 2020-21



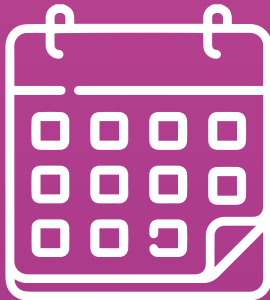
7 OF THESE
COMPLAINTS WERE
FULLY UPHELD AND 6
UPHELD IN PART.



100%

OF COMPLAINTS TO PPS WERE ACKNOWLEDGED

within 5 days



**Complaints completed
in 20 days was
below target at 84%**



71 FOI requests

WERE DEALT WITH UNDER THE
FREEDOM OF INFORMATION ACT



94%

WERE DEALT WITH WITHIN
5 DAYS

STRATEGIC
PRIORITY

3

MEETING THE NEEDS OF VICTIMS AND WITNESSES



197

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

10

REQUESTS RESULTED
IN THE ORIGINAL
DECISION BEING CHANGED

87.8%

OF FILE RECEIPT
NOTIFICATIONS
ISSUED WITHIN 7 DAYS

▼ BELOW 90% TARGET



95.9%

OF DECISION
NOTIFICATIONS
ISSUED WITHIN 7 DAYS

▲ ABOVE 90% TARGET



93.7%

OF NOTIFICATIONS OF
THE ARRAIGNMENT DATE
ISSUED WITHIN 7 DAYS

▲ ABOVE 80% TARGET



£158k

TOTAL PPS
WITNESS EXPENSES

▲ INCREASE FROM 2020-21 WHERE EXPENSES WERE £82K



STRATEGIC
PRIORITY

4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY
IMPROVING THE WAY WE WORK



99.7%

OF PURCHASE ORDERS
COMPLIANT WITH
PROCUREMENT GUIDANCE



98.8%

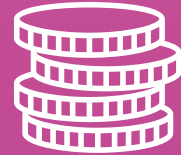
OF INVOICES PAID
WITHIN 10
WORKING DAYS

£40,438m



TOTAL
BUDGET
FOR 2021-22

£38,955m



NET RESOURCE
OUTTURN
FOR 2021-22



84%

OF ALL 28 DAY CHARGE
CASES WERE REVIEWED
WITHIN AGREED TIMELINES



3 of the 10 TARGETS WERE ACHIEVED IN
TIMELINESS OF DECISIONS

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



8

CONFISCATION ORDERS
WERE GRANTED BY THE
COURTS DURING 2021-22



£433K

TOTAL VALUE
OF ORDERS

A TOTAL OF 26 ORDERS WERE GRANTED DURING 2020-21, WITH A VALUE OF £1,254K

STRATEGIC
PRIORITY

5

SUPPORTING AND EMPOWERING OUR PEOPLE

45%

EMPLOYEE
ENGAGEMENT
NICS STAFF
ATTITUDE SURVEY

399

SUBSTANTIVE FTE AS
AT 31 MARCH 2022

✓ 430 PERMANENT STAFF

✓ 96 TEMPORARY STAFF INCLUDING 7 SECONDEES



29

NEW RECRUITS

INCLUDING RETENTION OF 2 AGENCY
STAFF IN PERMANENT POSTS

4

INTERNAL
PROMOTIONS

5

STAFF PROMOTED TO
OTHER DEPARTMENTS

328

TRAINING DAYS
DELIVERED TO PPS STAFF

124

TRAINING
EVENTS HELDSILVER ACCREDITATION
EARNED FOR
INVESTORS IN PEOPLE



Performance Analysis

Performance against Strategic Priorities and Key Delivery Targets

The Business Plan for 2021-22 sets out how the PPS's objectives were to be taken forward and included a range of key delivery targets against which the performance of the Service was to be measured. These targets spanned the five PPS strategic priorities for the year.

Details of the Service's performance and caseload for the year are set out below, including an indication of longer-term trends where appropriate. Information has also been provided on how our performance was impacted by the coronavirus (Covid-19) pandemic.

STRATEGIC PRIORITY

1

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

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

Legal Quality Assurance

A number of quality assurance reviews were undertaken by the Policy and Information Unit (PIU) and the Strategic Improvement Team (SIT) during 2021-22, including:

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



Members of the Policy team have also quality assured the PSNI's use of Community Resolution Notices and Penalty Notices for Disorder. This is carried out on the basis of a Service Level Agreement.

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

Policy Development

A range of policy areas have been progressed during 2021-22, as follows:

- A new policy for prosecuting cases of modern slavery and human trafficking was published in October 2021;
- Updated guidelines for the prosecution of young people were published in December 2021; and New guidelines for the prosecution of cases involving electronic communications were published in March 2022.

All of the above policy statements were subject to a period of public consultation. A new policy for the prosecution of sexual offences was also published for consultation in February 2022.

A large number of internal guidance documents have also been published, covering issues such as domestic abuse, human trafficking, case management, use of remote evidence, child safeguarding and new legislative requirements.

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 Department of Justice, working with key partners including the PPS and published on 9 July 2020. Fourteen Strategic Priority Areas are identified within the Implementation Plan. Work progressed during 2021-22 includes:



- A scoping exercise into a Barnahus, or Child-House model, for Northern Ireland is planned to complete in April 2022. The DOH are completing a parallel scoping study into the health aspects required to provide the multi-agency response necessary to provide a full service to child victims in an accessible, non-threatening manner. When both studies complete a joint review will inform the model adopted for this region.
- Two Remote Evidence Centres (REC), one in Belfast and the other in Craigavon, are providing practical support by helping witnesses to give their best evidence remotely, away from the traditional court environment and without the possibility of encountering the defendant or their supporters. A bespoke REC for central Belfast will be ready for use by the end of the year. Phase 2 of the pilot will extend the facility to all special measures witnesses at the end of 2022.
- A pilot of Separate Legal Advice for victims pre-trial commenced on 1 April 2021. Three Sexual Offences Legal Advisors (SOLAs) have been employed by the DoJ and are based within Victim Support NI (VSNI) offices. All requests from SOLAs will be collated and analysed to monitor any emerging trends and/or resource implications from a PPS perspective. Scoping work to inform extending the service to child victims has completed and will be taken forward in the next year if funding is secured. Plans to extend SOLA representation pre-trial to allow effective representation at court are also under consideration.
- The Department of Justice reports that 76 recommendations (30% of the total) are fully completed; that
- 55 (22%) are partially completed with a pilot or temporary provision in place but further work is required to establish mainstream services; and that
- scoping and/or preparation work has also commenced against a further 93 recommendations (37% of the total).

Domestic Violence and Abuse

The Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 (“The Act”) received Royal Assent in March 2021 and came into effect on 21 February 2022. The Act creates a new domestic abuse offence, as well as statutory aggravators which can be applied to offences in a domestic context.

The PPS has engaged with the DoJ and partner agencies in the implementation of the Act, and a number of key work strands were progressed during the year, including:



- IT development / changes to the Causeway data sharing mechanism;
- Development of legal and procedural guidance; and
- Design of a comprehensive training and awareness programme for staff and key stakeholders. PPS partnered with Women's Aid Federation Northern Ireland (WAFNI) to develop a series of training modules for staff designed to raise awareness of key issues around domestic abuse, including coercive and controlling behaviours and the impact on victims.

Domestic Abuse Specialists

The PPS's senior management team identified a need for new specialist prosecutors in the area of domestic abuse. Specialist Prosecutors, at both Senior Public Prosecutors (SPP) and Public Prosecutor (PP) level, in position since October 2021 are now responsible for taking the majority of decisions in domestic abuse cases. Key drivers for this initiative include the introduction of The Act. The planned implementation of a number of domestic abuse initiatives, in particular a pilot domestic abuse court in Belfast Magistrates' Court and a new clinic-based pilot for dealing with domestic abuse cases.

Hate Crime

Official Statistics

In September 2021, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime. The coverage of these statistics included details of enhanced sentences imposed in cases aggravated by hostility.

The bulletin can be read on our website: [Statistical Bulletin on Cases Involving Hate Crime 2020/21](#).

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 a formal response to the Department's call for views to inform the development of a Hate Crime Bill, to be taken forward in the next Assembly mandate.

Hate Crime Delivery Group

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



Security Policy Framework

Information Assurance

The Data Protection Officer (DPO) led on compliance implementation and worked closely with colleagues in the wider NICS via the DPO Forum to develop corporate approaches and reports regularly to the Board. 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.

Business Resilience

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

Impact of Covid on Delivery Targets

Prosecutors have been able to access PPS systems (including the PPS Case Management System) remotely, and as a result the decision-making role across the service has been relatively unaffected. However due to the nature of the pandemic, new operational processes have had to be maintained to manage inter-agency risks, such as numbers attending courts, for example through the completion of contest listing forms in the Magistrates' Courts. These new requirements have had an impact on operational resourcing. The enforcement of social distancing measures within PPS offices has created additional pressures for PPS administrative teams, including Casework Support and Court Support; the large majority of administrative staff need to be office-based (e.g. to allow access to printers) and staffing numbers on site have had to be carefully managed in order to maintain a safe working environment.

During 2020-21 the volume of business in both the Magistrates' and Crown Courts had been severely affected by the pandemic. In the early months of the emergency, all court business was restricted to only four main court 'hubs' in Belfast, Lisburn, Dungannon and Londonderry. By the end of the year most court offices were back in operation. However, as a result of the earlier constraints, and limitations in place in terms of the numbers of new cases that could be listed, a backlog of cases developed in both the Magistrates' and Crown Courts.



Throughout the period, arrangements have been implemented to ensure that cases are appropriately prioritised, based on a range of factors; including victim and witness vulnerability, gravity of the offending and management of risk. The aim has been to ensure that the highest priority cases continue to be expedited and the risk of increased witness attrition mitigated.

In order to address backlogs in both court tiers, the PPS established a Covid Recovery Project Team. The aim of the Team was to align the PPS with recovery planning and delivery across the criminal justice system, with the objective of clearing the backlog of cases pending disposal at court. A new unit was established to manage the backlog of unserved Magistrates' Court summonses and support the existing regional Case Preparation Teams to deal with indictable casework in a designated priority order.

For indictable prosecutions (i.e. prosecutions in the Crown Court), proceedings are commenced by the issue of a 'Statement of Complaint' (SOC) prior to a committal hearing. The number of SOCs (number of suspects) awaiting issue pre-pandemic in February 2020 stood at just over 400. This rose to over 800 in August 2021, but by March 2022 this had been reduced to just under 500.

Recovering from Covid is still a significant challenge for the PPS and the wider criminal justice system. While some progress has been made, getting back to pre-pandemic levels and further improving from there will require a longer-term commitment and matching resources.

Quality Assurance

Dip Sampling

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

During the year, 309 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 97.1% of decisions assessed as being in accordance with the Code for Prosecutors (2020-21, 97.7%).



No Bills and Acquittals by Direction

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

During 2021-22, a total of 10 No Bills (all charges) were granted and there were 9 Acquittals by Direction. This is an increase on 2020-21 (4 and zero respectively) albeit on the basis of an increased Crown Court caseload.

STRATEGIC PRIORITY

2

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

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

Communications Strategy and Key Activities

A new Communications and Engagement Strategy for 2021-26 has been approved to meet the PPS's communication objectives including maintaining public confidence in the independence, fairness and effectiveness of the Service and explaining the role of the PPS within the wider justice system.

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

- stakeholder engagement;
- media relations;
- digital communications; and
- internal communications.



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

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

Stakeholder Engagement and Outreach Programme

During the course of 2021-22 a series of inter-agency, stakeholder and outreach events and activities were conducted across the PPS. These have multiple aims including highlighting the work of the PPS and building public confidence. Events included:

- meetings with victims and witnesses and representative groups;
- participation in multi-agency events and working groups;
- contact with elected representatives, including MPs and MLAs; and
- meetings of the Stakeholder Engagement Forum.

Public Confidence - The Northern Ireland Life and Times Survey

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

The fieldwork for the 2021 survey was conducted between October 2021 and December 2021. Four questions were asked and the key findings were as follows:

- of the respondents that were surveyed, 87.2% had heard of the PPS. (2020: 90.7%);
- just over half (52.5%) of all respondents were either very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime. This compares with 47.5% who stated that they were either not very or not at all confident. (2020: 62.1%);



- around three fifths (60.7%) of all respondents were either very or fairly confident that the PPS provides a fair and impartial prosecution service, while 39.3% were either not very or not at all confident. (2020: 70.3%); and
- just under three fifths (58.7%) of all respondents were either very or fairly confident that the PPS takes its prosecution decisions independently, while 41.4% were either not very or not at all confident. (2020: 69.1%).

The survey results were gathered during a year in which there was intense political and public focus on the work of the PPS, particularly as regards the organisation's handling of legacy cases and files involving potential breaches of the Coronavirus Health Regulations.

Other challenges included the backlogs caused by the pandemic, and the clear detrimental impact this has had on victims and witnesses, along with the impact of pre-pandemic delays and chronic funding pressures. While the potential range of reasons for the decreases noted in public confidence is complex, the Director of Public Prosecutions has committed to analysing the results and to listening to concerns and to increasing engagement in key areas and with appropriate stakeholders.

Complaint Handling

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

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

Equality Scheme

The Service published a detailed Equality Action Plan for 2021-22. Key objectives achieved during the year included the publication of statistical bulletins on the prosecution of sexual offences and hate crime. As with 2020-21, public outreach events and in-person awareness training and seminars were paused as a result of the pandemic restrictions.



The Annual Progress Report on Section 75 of the Northern Ireland Act 1998 and Section 49A of the Disability Discrimination Act 1995 (as amended) was submitted to the Equality Commission for NI (ECNI) in December 2021.

Disability Action Plan

The Service's Disability Action Plan covered a one-year period to 31 March 2022. 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.

Due to pandemic restrictions continuing through most of 2021-22, training and awareness raising was limited to the provision of online facilities to staff, and the internal promotion of online activity conducted by external disability advocate and support organisations.

The SAD for Resources and Change, as the PPS Equality Champion, has participated in the meetings of the NICS Diversity Champions Network. The Equality Officer attends quarterly meetings of the Criminal Justice Equality Network.

The Rural Needs Act

The Rural Needs Act (Northern Ireland) 2016 came into operation for public authorities on 1 June 2017. The Act requires policy makers to have due regard to rural needs when developing and implementing policies and when designing and delivering public services. In order to fulfil its obligations under Section 1 of the Act, one Rural Needs Impact Assessment has been completed during 2021-22, in relation to PPS Guidelines on Prosecuting Cases Involving Electronic Communications. In addition, the impact of a range of emergency measures and initiatives in response to the Covid-19 pandemic have been assessed with regard to their impact upon rural needs.



**STRATEGIC
PRIORITY**

3

MEETING THE NEEDS OF VICTIMS AND WITNESSES

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

Services to Victims and Witnesses

Victim and Witness Care Unit

During 2021-22, the VWCU re-prioritised the services it delivers. We are now delivering all services in line with wider criminal justice recovery. Some services which had to be temporarily paused in 20-21 were able to be reinstated. This has been facilitated by the recovery funding which was used to secure additional staff for operational delivery.

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

Registered Intermediaries Scheme

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

Victim and Witness Steering Group

The PPS is a member of the inter-agency Victim and Witness Steering Group (VWSG) which provides an oversight and co-ordinating forum to deliver the strategic policy direction decided by the Minister and supported by the Criminal Justice Board.

The meetings of the VWSG during 2021-22 afforded CJSNI partners an opportunity to discuss issues relating to the development of a new Victim and Witness Strategy 2021-24 and its supporting Delivery Plan and Forward Work Plan.

CJINI's Inspection Report and recommendations on the Care and Treatment of Victims and Witnesses by the CJSNI and how compliance with the entitlements and standards of service outlined in the Victim Charter and Witness Charter have been continuously monitored.



Witness Expenses

Where prosecution witnesses attend court in proceedings to which they have been summoned, PPS is responsible for meeting their expenses. Each witness is allocated a Case Officer who will assist with queries, help determine entitlement to payments and make travel arrangements on their behalf. The rates of witness expenses payable are equivalent to those paid by the Crown Prosecution Service in England and Wales. Total PPS witness expenses for 2021-22 was £158k, compared with £82k in 2020-21.

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 2021-22 were as follows:

- 87.8% of file receipt notifications issued within 7 days (target 90%);
- 95.9% of decision notifications issued within 7 days (target 90%); and
- 93.7% of notifications of the arraignment date issued within 7 days (target 80%).

The performance of the Unit has recovered strongly during 2021-22, with two of the three targets being met. This comes after a period when the operation of the Unit had been severely affected by the pandemic, for example due to the enforced social distancing measures in place within the VWCU offices (Belfast and Foyle Chambers).

Requests for Review

During 2021-22, 197 requests for review of a prosecution decision were made by victims of crime, 10 of which resulted in the original decision being changed. This compared with 194 reviews in the previous year, 9 of which resulted in a change of decision.



STRATEGIC
PRIORITY

4

STRENGTHENING OUR CAPABILITY BY CONTINUOUSLY
IMPROVING THE WAY WE WORK

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

Tackling Avoidable Delay

Speeding-Up Justice Programme

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

During 2021-22, this work was wide-ranging, involving a number of different strands. In particular, work on the committal reform initiative, which originates from the 2015 Act and sets out significant changes to the committal arrangements in Northern Ireland continued. The arrangements considered include the direct committal from the Magistrates' to the Crown Court of an accused person, charged with specified/relevant offences. Whilst the final target date for direct committal implementation is yet to be finalised it is anticipated to be early 2024. The Criminal Justice (Committal Reform) Act received Royal Assent in March 2022 providing for additional changes, the application to dismiss process, discontinuance powers for the PPS and an expanded cohort of offences eligible for direct committal, now to include all offences triable only on indictment. The DOJ Committal Reform Programme Board has opted to introduce the Abolition of Oral Evidence Project sooner, anticipated to be Autumn 2022. Work is ongoing to include development of a Business Case, operational and IT processes and the development of court rules.

The PPS Committal Reform Project Team continue to engage on the delivery of the committal reform initiative, which originates from the 2015 Act, sets out a number of significant changes to the committal arrangements in Northern Ireland. These include the direct committal from the Magistrates' Court to the Crown Court of an accused person, charged with relevant offences.



The final target date for direct committal implementation is yet to be finalized. The Criminal Justice (Committal Reform) Act 2022 received Royal Assent in March 2022 and project development is ongoing. The Bill provides for a number of additional changes, including the abolition of oral evidence at committal and the application to dismiss process, discontinuance powers for the PPS and an expanded cohort of offences eligible for direct committal, now to include all offences triable only on indictment. A proposed target date for the Abolition of Oral Evidence provisions is September 2022 and the Direct Committal Provisions anticipated to be in early 2024. Work continues to model the impact of Committal Reform on resources and engage with key stakeholders in project development.

Working Together

In November 2015, CJINI released a report on the quality and timeliness of police files. In response to the report, PPS and PSNI formed a joint project team to address the recommendations. The Project Team focused on the following areas:

- The extension of agreed evidential standards to most common indictable offence types;
- A proportionate file build based on the anticipated plea of the defendant;
- Early submission of 28-day charge files by police;
- Early sharing of decision documents with the defence, prior to first appearance in the Magistrates' Courts; and
- Sharing of the Structured Outline of Case with the defence and the court to assist with the taking of instructions and case management.

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

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



Responsibility for the project on the PPS side lies with the Strategic Improvement Team. Following full roll out of the Project, work has been ongoing to monitor and reinforce operational compliance with the Working Together processes and procedures agreed with PSNI. This work has included:

- Quarterly Police Decision Maker / Prosecutor meetings;
- The introduction of a governance structure for the review of Working Together files;
- Expansion of evidential standards to other offence types;
- Joint quality assurance work in respect of domestic violence files;
- Joint quality assurance work in respect of NGAP/GAP files;
- Roll out of the use of Property Evidence Reports to all file types;
- Implementing changes to the SOC, PIF and file builds as required;
- Quality assurance work in respect of the SOC and PIF;
- Scoping new processes to aid recovery work including a review of Outstanding DIRs/PDIRs;
- Scoping the roll out of Working Together principles to summary sexual offences;
- Development of a Service Level Agreement between PSNI and PPS;
- Joint quality assurance on MME/DEMS project;
- Joint quality assurance work on Control Works;
- Scoping an Indictable file build;
- Involvement with the Task and Finish Group/Project Team for IIOC offences;
- Joint Quality Assurance work on case readiness and 28 day charge files;
- Refresher training for all prosecutors on Working Together principles;
- Joint Oversight of PPS and PSNI Committal Reform Project Team; and
- Scoping the viability of clinic model to specific offence types.



Indictable Cases Process

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

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

Responsibility for the initiative on the PPS side lies with the Strategic Improvement Team who had input into an interim DOJ evaluation report.

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

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

This work includes;

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



UK Exit from the EU

The UK left the EU on 31 January 2020. A transition period commenced in February 2020 and expired on 31st December 2020.

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

On 24th December 2020, the UK and EU reached a Trade and Cooperation Agreement; the Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the One Part, and the United Kingdom of Great Britain and Northern Ireland, of the Other Part.

The Agreement contains provision for law enforcement and judicial cooperation, including;

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



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

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

The PPS has not seen a significant impact on resources as a result of the UK's withdrawal from the EU. However, this will continue to be monitored as new arrangements come into operation.

Working Arrangements with Partner Agencies

Participation in CJSNI Working Groups

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

Proceeds of Crime

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

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

During 2021-22 a total of 8 confiscation orders were granted by the courts, with a value of £433K. This compared with the total of 26 orders granted during 2020-21, with a value of £1,254K.



Information and Communications Technology (ICT)

As for many organisations, 2021-22 has been a particularly challenging year for the PPS. The Covid-19 pandemic has forced a paradigm shift in the way the organisation works and in how digital services are delivered.

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

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

The volume of multimedia evidence in criminal cases is increasing steadily. For example, the PSNI have implemented body worn video cameras and this has added to the amount of digital evidence submitted to the PPS. The PPS have worked with PSNI, NICTS and defence to design a digital evidence sharing solution to remove the need to produce, move and store physical DVDs and photo albums. The first phase went live in June 2020 and involves the share between PSNI and PPS to enable a prosecutorial decision to be taken. The second phase, focusing on digital presentation at court went live in September 2021. Design work has also commenced on the third phase which will enable sharing with defence solicitors.

Along with other justice partners the PPS continues to explore ways in which enhanced digital transformation can improve the efficiency and effectiveness of its services. A joint Digital Justice Strategy has been published to cover the period 2020 – 2025. This strategy not only explores emerging technologies and their application to the justice process, but also encourages PPS staff to seek new and better ways of carrying out their core functions.



PPS have also been working to plan, design and deliver a significant project to migrate its entire technology estate to IT Assist, the Northern Ireland Civil Service technology shared service. This work has involved issuing all staff with IT Assist laptops or tablets, migrating all data centre services and applications from PPS servers to the IT Assist private cloud, implementation of new incident and service request processes and decommissioning of the end-of-life PPS equipment. This will ensure that the PPS moves forward with a stable, secure and expandable infrastructure that is strategically aligned with the wider NICS.

Sustainable Development

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

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

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

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

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



**STRATEGIC
PRIORITY**

5

SUPPORTING AND EMPOWERING OUR PEOPLE

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

Staffing levels

The PPS's current full time equivalent (FTE) staff level, as at 31 March 2022, was 430 permanent staff, 89 temporary staff and 7 seconded staff.

Over the year, the PPS Resource Management Team (RMT) has striven to maintain FTE staffing levels against capacity in a challenging environment whilst ensuring that demands for additional temporary cover to assist with Recovery Planning were met. A total of 27 new substantive staff were recruited and 4 were promoted internally within PPS including 2 agency workers retained as substantive staff. A further 5 staff left PPS on promotion to other departments. RMT made use of a combination of internal temporary promotions and agency staff to fill any remaining vacant business critical and recovery related posts within the organisation.

Learning and Development

Additional performance improvement and efficiency savings measures

In addition to generic training delivered by the Centre for Applied Learning (508 training packages), a wide range of specialist training was procured and delivered to staff across the organisation. Due to the impact of Covid-19, training was mostly delivered virtually. RMT ensured that all generic, mandatory and specialist training needs were procured and delivered within the guidelines and to a high standard.

A total of 328 line of business training days and 124 line of business training events were attended by PPS staff.



Investors in People

Following the reaccreditation process in 2021, the PPS was awarded Silver status, which will remain in place until the next reaccreditation date in Autumn 2024. The Report was shared with Senior Management Team and also communicated to staff via the Core Brief. The Director expressed his gratitude to all staff who facilitated the reaccreditation process.

It is intended that the findings of the Report will be examined in detail by the People & Resources Committee, to identify what remedial actions are required, to allocate work to the appropriate strand leads to ensure implementation of the People Plan.

PPS People Plan

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

The PPS is committed to the following priorities: Improved communication internally across the PPS; strengthened strategic workforce planning; a more flexible and innovative way of working; a more effective performance management system; improved physical and mental wellbeing; and enhanced leadership skills.

During the past year continuous progress has been made in terms of the delivery of the six People Priorities as set out in the People Plan through the work undertaken by the various committees.

Respect for Human Rights

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



Health and Safety

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

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

As a result of the Covid-19 pandemic, the health, well-being and safety of staff remains the primary concern of the organisation. Comprehensive risk assessments have been completed in respect of all PPS Properties in conjunction with Trade Union representatives. These risk assessments are kept under review with requisite adjustments being made in response to changing events and circumstances. A range of preventative measures are in place including social distancing, mandatory wearing of face-coverings and widespread availability of hand sanitising solution and wipes. Staff have been advised that they should continue to work remotely whenever possible. Guidance has been provided for staff working remotely, covering specific areas including personal well-being, data security and the use of electronic devices.

Risks Managed by PPS During 2021-22

The Corporate Risk Register is aligned with the five strategic priorities of the PPS. During 2021-22 the Board identified thirteen corporate risks that could, if not managed properly, have reduced the Service's ability to deliver against its strategic priorities



Strategic Priority	Risk Area
Supporting a safer community by providing an effective and high quality prosecution service	Coronavirus (Covid-19) – Impact on PPS Delivery and Performance: Difficulties in terms of operational and staffing planning
	Legacy Arrangements. – PPS are not adequately resourced to deliver acquired responsibilities in respect of Historical Investigations
Building confidence in the independence, fairness and effectiveness of the Service	Disclosure – arrangements for disclosure are not fit for purpose so that PPS is unable to maintain trust and confidence of Criminal Justice stakeholders
	Ineffective Management of Serious and High Profile Cases damages public confidence
	Stakeholder and Public Engagement – missed opportunities result in failure to build political and public confidence
	Information Management and Security do not comply with GDPR requirements / cyber security best practice resulting in data breaches and penalties
Meeting the needs of victims and witnesses	Victim and Witness Services (under Covid-19) standards are not maintained meaning commitments under the Victim and Witness Charters are not met.
	Funding Pressures – insufficient funding negatively impacting service levels and delivery of key initiatives.
	Prosecutor Capacity and Capability – insufficient to respond effectively to new initiatives.
Strengthening our capability by continuously improving the way we work	Delay and Change Management – ineffective management of change to support criminal justice initiatives failing to deliver anticipated improvements.
Supporting and empowering our people	PPS People Plan – failure to deliver against plan has impact on service delivery and staff engagement.
	Coronavirus (Covid-19) – Impact on the Well-being of Staff measures are insufficient to protect health and wellbeing of staff.



Significant Risks Impacting on PPS Performance During 2021-22

The most significant risks relating to the Department's business in 2021-22 are detailed below.

Covid-19

The pandemic continued to have the potential to create severe difficulties in maintaining effective operations and effective workforce planning, which may have had a significant negative impact on organisational performance and service delivery. The PPS 'Gold' Group, headed by Senior Management and supported by business leads as required, continued to oversee our pandemic response and the PPS pandemic Recovery Plan. This was supported by the Organisational Recovery Group focusing on day-to-day operational responses.

Close co-operation with Criminal Justice Partners has been maintained, in relation to various challenges including technical solutions for remote courts, emergency arrangements for expanding court business, development of efficiency proposals and accelerated progression of digital Justice Strategy elements.

Remote access to PPS ICT systems has continued to be enhanced. Migration of the entire PPS technology estate to IT Assist, the NICS technology shared service began during 2021-22. New equipment has been distributed to all staff, and all data centre services and applications from PPS servers have been migrated to the IT Assist private cloud. The PPS can move forward with a stable, secure and expandable infrastructure that is strategically aligned with the wider NICS and enable all staff to perform as effectively as possible under hybrid working arrangements.

The pandemic also raised major challenges in maintaining the physical and mental health of staff, and their general wellbeing. Health and safety remains a corporate priority and this focus has been supported by regular consultation with the NI Health and Safety Executive and Public Health Agency, risk assessments upon any business change or movement of staff, regular assurance statements from all business areas, plus promotion of PPE use and lateral flow testing available to all staff.



There have also been challenges in continuing to provide the standards of service to which victims and witnesses are entitled, and meeting commitments and responsibilities under the Victim and Witness Charters. This has been compounded by physical restrictions at courts and promotion of remote court attendance. The Victim and Witness Care Unit has maintained full operational capacity, and close cooperation with victims' representatives. The PPS has engaged with NICTS to assist managing attendance of victims and witnesses at court, and to facilitate remote evidence-giving where appropriate.

Funding pressures

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

Serious and high-profile cases

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

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



Financial Performance Summary

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

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

	2021-22 £'000	2020-21 £'000
Net Resource Outturn (Estimates)	38,955	36,710
Adjustments:		
Non-Voted Income in the resource account	-	-
Net Operating Costs (Accounts)	38,955	36,710
Adjustments:		
Voted Expenditure outside budget	(605)	(660)
Resource Budget Outturn (Budget)	38,350	36,050
Of which:		
Departmental Expenditure Limits (DEL)	38,360	36,045
Annually Managed Expenditure (AME)	(10)	5

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 £40,438k for 2021-22 (2020-21: £38,405k). Details of the PPS Estimates are available from the DoF website.

The PPS outturn for 2021-22 was £37,666k (2020-21: £1,472k) as shown in the Statement of Assembly Supply which is £1,483k lower than the net resource limit. The Resource DEL easement of £278k (0.72% underspend) was a result of reduced court related expenditure and the Annually Managed Expenditure (AME) easement of £1,094k was in respect of potential budget cover for provisions not subsequently required.



The net cash requirement of the Department, at £37,678k was £1,460k less than the Assembly limit as set out in the Reconciliation of Net Resource Outturn to the Net Cash Requirement (SOAS 3). This was primarily due to changes in working capital and provisions.

Statement of Comprehensive Net Expenditure

The Statement of Comprehensive Net Expenditure represents the total net administrative and programme resources consumed. The net costs during 2021-22 were £38,955k (2020-21: £36,710k) and included income of £259k (2020-21: £177k) 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 £3,488k as at 31 March 2022 (£2,377k as at 31 March 2021). Total assets comprised property, plant and equipment, intangibles and trade receivables of £6,019k (£7,378k, 31 March 2021). The Department had liabilities and provisions of £9,507k (£9,755k, 31 March 2021).

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 2021-22.

Budgeting Framework

The DoF is responsible for management of the NI Executive Budget process in line with a budgetary framework set by Treasury. The total amount a department spends is referred to as the Total Managed Expenditure (TME); which is split into:

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

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



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

DEL budgets are classified into resource and capital.

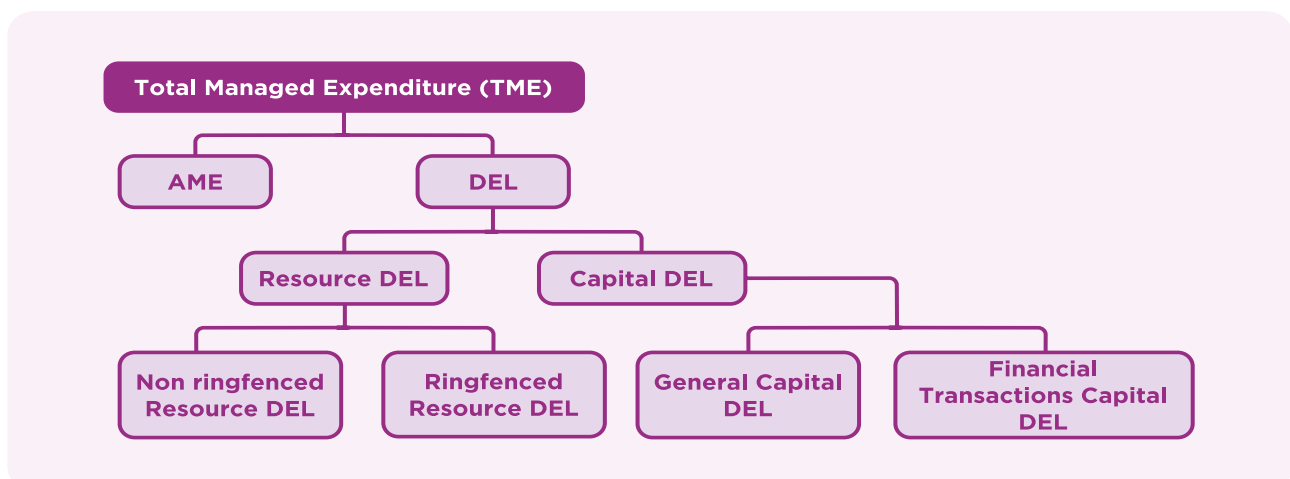
- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and departmental running costs, and separately ringfenced resource that covers non-cash charges for depreciation and impairment of assets.
- Capital DEL is split into ‘financial transactions’ for loans given or shares purchased and ‘general capital’ for spending on all other assets or investments.

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

Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by Treasury -

www.gov.uk/government/publications/consolidated-budgeting-guidance-2021-to-2022.

Budget Structure





Budgetary Performance

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

	Final Plan 2021-22 £000	Provisional Outturn 2021-22 £000	Underspend / (Overspend) £000
Resource DEL	38,638*	38,360	278
Including			
Non-ringfenced	36,873	36,683	190
Ringfenced D/I	1,765	1,677	88
Capital DEL	554	349	205
Including			
General Capital	554	349	205
FTC	-	-	-
Total DEL	39,192	38,709	483
AME	1,084	(10)	1,094
Including			
AME Resource	1,084	(10)	1,094
AME Capital	-	-	-
Total Managed Expenditure	40,276	38,699	1,577

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

Explanation of Variances

Detailed explanations of the main variances are given below:

DEL

Income

Increase in Asset Recovery Incentivisation Scheme (ARIS) receipts of £78k to £248k (2020-21: £170k), coupled with recovery of court costs of £7k to £8k (2020-21: £1k) offset by a reduction in the fees charged to other government departments of £3k to £3k (2020-21: £6k). As court activity increases following lockdown then the associated level of income has started to increase.

Staff costs

Increase in expenditure of £563k to £25,075k (2020-21: £24,512k) is mainly due to NICS pay awards and additional agency staff in respect of Covid recovery.



Fees to Independent Counsel

Increase in expenditure of £2,313k to £5,972k (2020-21: £3,659k) is due to increased court activity following lockdown and the clearance of backlogged cases.

AME

Provisions

Decrease is mainly due to the write-back of the onerous lease provision, dilapidations provisions which have both been offset by an increase in the provision of counsel fees.

Asset Recovery Incentivisation Scheme (ARIS)

The PPS is an approved recipient of incentivisation receipts under the DoJ's ARIS and, as such, eligible for 22.5% of funds recovered from confiscations secured on conviction under the Proceeds of Crime Act 2002. Incentivisation receipts totalled £248k in 2021-22 (2020-21: £170k). The funding received during 2021-22 has contributed to a number of initiatives, including conduct of related proceedings. The realisation of cash has become increasingly difficult in the current economic environment and therefore these amounts are not easy to forecast. Depending on the timing of receipts, these funds can also be difficult to use effectively as they are not subject to automatic End of Year Flexibility.

Future Developments

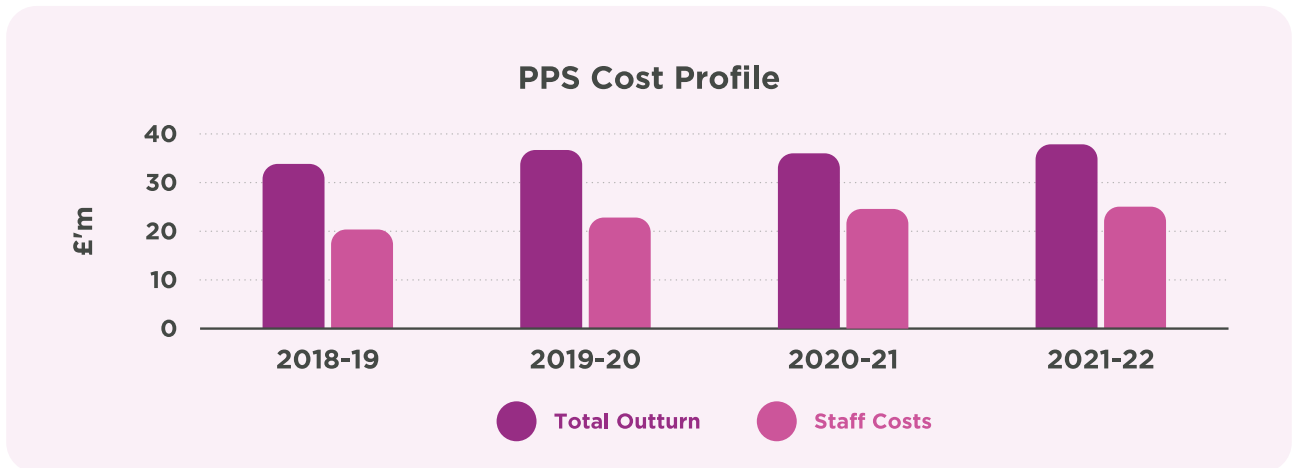
The main factor influencing the future financial performance of the PPS will be the need to achieve a sustainable budget baseline especially in light of potential operational pressures which are driven by a number of factors, outside of our control, including legacy casework, EU Exit, the implementation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

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

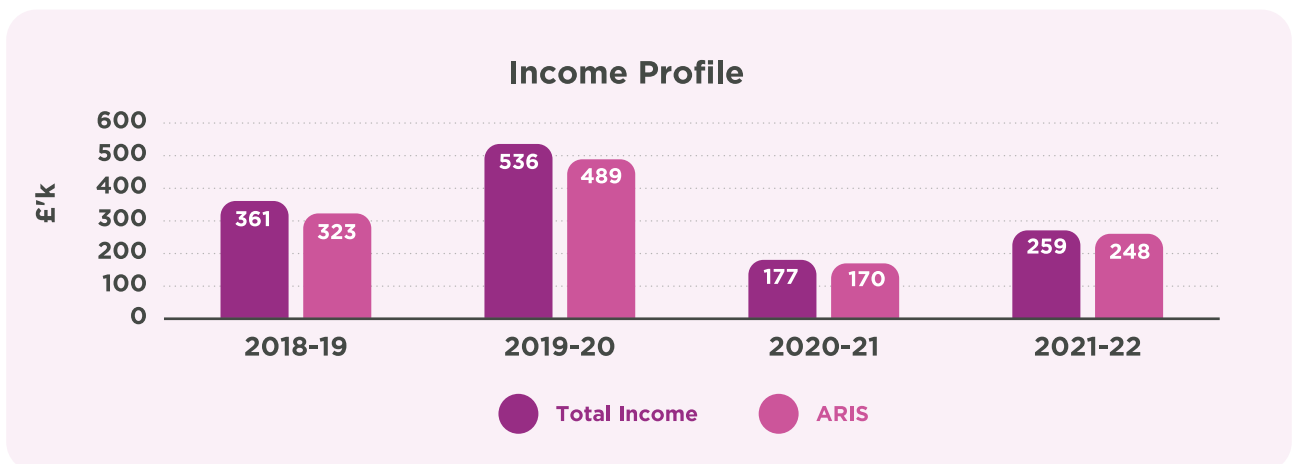


Long-Term Expenditure Trends

An analysis of departmental expenditure for 2021-22 and 3 prior years is shown on page 52. Due to implementation of the transformation programme, reducing office space, staff numbers and other key costs, the total expenditure of PPS has reduced, however in 2019-20 the department was faced with increased pension contributions and agency staff costs that has continued to the present day. While counsel fee and court related costs decreased due to lockdown this was a temporary reduction and costs are beginning to increase once more now that court activity is returning to pre-covid levels.



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





The majority of PPS income is derived from incentivisation funds generated from the realisation of assets confiscated from successful prosecutions under the Proceeds of Crime Act. Income is distributed to eligible parties under ARIS. It is recognised on a receipts basis, so is difficult to forecast and increasingly difficult to realise. ARIS receipts increased in 2021-22 as court activity increased but are expected to increase further in the coming year as the backlog of prosecutions is cleared and activity returns to pre-pandemic levels.



Total Departmental Spending

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

* Value restated to reflect in-year movement of AME

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

Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2022.

S. Herron

Stephen Herron

Accounting Officer

Public Prosecution Service for Northern Ireland

13 October 2022



Accountability Report

Corporate Governance Report

Director's Report

Accountability Arrangements

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

Funding for the PPS is provided by the Northern Ireland Assembly through the Estimate process. The Director and Deputy Director are public appointments and all other members of staff are Northern Ireland Civil Servants. In June 2020 Brenda King was appointed as the interim AGNI, as part of the devolved justice arrangements. The Justice (Northern Ireland) Act 2002 provides for the Director and Attorney General to consult with each other as required on any matter for which the Attorney General is accountable to the Northern Ireland Assembly. At present a number of prosecutorial matters are reserved to Parliament at Westminster. Duties in respect of these matters are performed by the Advocate General for Northern Ireland, The Rt. Hon. Victoria Prentis MP.

Roles and responsibilities

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Department's policies, aims and objectives, whilst safeguarding the public funds and Departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland. The Advocate General for Northern Ireland pursuant to section 42(6) of the Justice (Northern Ireland) Act 2002 must lay before each House of Parliament a copy of the Annual Report and Accounts.



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

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

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

The PPS Corporate Governance Framework

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

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

The Management Board

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



The Management Board’s objectives are to:

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

The Management Board carries out its business according to an agreed operating framework which sets out the Board’s objectives and remit, membership, responsibilities and procedures. This operating framework was last reviewed in April 2020. During 2021-22, the Management Board met on 9 occasions.

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

Attendance at Management Board Meetings during 2021-22

Board member	Number of Meetings Attended ¹
Stephen Herron DPP (Chair of Management Board)	9
Michael Agnew Deputy Director	8
Ian Hearst² SAD Resources and Change (Finance Director)	5
Peter Luney Acting SAD Resources and Change	1
Marianne O’Kane SAD Serious Crime and Regional Prosecutions	9
Glenn Houston Independent Board Member	9
David Best Independent Board Member	9

1 Excludes an additional planning event held on 24 and 25 January 2022.

2 Ian Hearst was unable to attend meetings after Dec 2021 due to a long term absence. PPS agreed a temporary arrangement to provide cover for the SAD Resource and Change Role in March 22.



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 64 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 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 2021-22

Date	Glenn Houston (Chair from December 2021)	David Best (Chair until December 2021)	Majella Meegan
30 June 2021	✓	✓	✓
22 September 2021	✓	✓	✓
6 December 2021	✓	✓	✓
23 March 2022	✓	✓	✓

Committee meetings are also attended by the Northern Ireland Audit Office PPS Audit Manager, Head of DoJ Internal Audit, the PPS Senior Assistant Director for Resources and Change and the Head of PPS Finance. Secretariat support is provided by PPS Policy and Information Unit. During the year, the Committee benefitted from attendance by the Deputy Director, Senior Assistant Director for Regions and SCU and the PPS Data Protection Officer to present quarterly Statements of Assurance and advise the Committee of pertinent matters. The PPS Counsel Fees Manager attended the June 2021 meeting, to provide assurance on the accounting treatment of counsel fees and case allocation systems.



Issues scrutinised by the committee during 2021-22 included:

- The PPS Budget Settlement, in-year allocations and technical transfers;
- The continuing effects of the Covid-19 pandemic on a wide range of PPS functions, management of Covid Recovery planning and preparation for the NICS Hybrid Working Policy;
- Resourcing issues across the PPS;
- Adherence to the General Data Protection Regulations and EU directive 2016/680;
- Regional Caseloads, including pressures arising from additional court listings to address backlogs in the system;
- Counsel expenditure;
- Assurance controls across all parts of the business;
- Regular review of the Corporate Risk Register;
- Internal Audit plans and reports and management responses;
- Annual Report and Financial Statements;
- NIAO plans and reports and management responses; and
- Various policies as required.

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

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



Board Committees

During 2021-22, in addition to the ARC, the Board was supported by six operational committees which played a key role in the governance of the PPS:

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

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

The Senior Management Group

The SMG comprises the Deputy Director (as Chair), the SADs, the Head of Policy and Information and the Head of Resource Management and meets on a monthly basis. SMG's purpose is to ensure effective co-ordination and decision-making in respect of a range of PPS strategic performance, governance and policy issues, as well as effective communication between the Management Board, the PPS senior management team and the Board's Committees. The SMG met on nine occasions during 2021-22.

People and Resources Committee

The People and Resources Committee (PRC) is chaired by the SAD for Resources and Change and considers the key financial and resource issues impacting on the Service. The Committee met on nine occasions during 2021-22 and examined a range of human resource and employee relations issues, and provided oversight in terms of budgetary monitoring, procurement, health and safety and equality and diversity matters.

Membership of the PRC includes the Service's NICS HR Strategic Business Partner who provided the Committee with regular updates on key human resource issues. The Committee also considered the ongoing impact of the Covid-19 pandemic upon the health and wellbeing of staff, the anticipated impact of the NICS New Ways of working initiative and work by the organisation to achieve investors in People reaccreditation.



Performance and Delivery Committee

The Performance and Delivery Committee (PDC), chaired by the SAD for Serious Crime and Regional Prosecutions, supports the SMG in meeting key organisational standards and targets. It is responsible for driving continuous improvement in operational performance and working practices and for identifying strategic and operational issues impacting on delivery. The PDC met on nine occasions during 2021-22. Key discussion points included the analysis of monthly and quarterly performance statistics against standards and targets, consistency of decision making, innovation opportunities, capacity and resource issues, and development of stronger performance management structures under the PPS People Plan.

Policy and Quality Committee

The Policy and Quality Committee (PQC), chaired by the Deputy Director, is responsible for monitoring and considering the key legal policy issues impacting on the organisation and for the setting of priorities for future legal policy development and quality assurance activity. The Committee met on four occasions during 2021-22. Key issues discussed included the drafting of new or revised policy statements, requirements for internal guidance and a range of quality assurance matters.

Strategic Improvement Board

The Strategic Improvement Board (SIB), chaired by the Deputy Director, is responsible for managing initiatives taken forward under the SIIP. The SIIP provides a framework for the oversight and delivery of key operational PPS projects and inter-agency service improvement initiatives, such as the Indictable Cases Process, Committal Reform, Judicial Case Management, the Criminal Justice Digital Strategy and the joint PPS / PSNI Working Together Project. The Committee met on three occasions during 2021-22.

Gold Command

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

Personal Data Incidents

Data security presents operational challenges for PPS and in the processing of over 41,000 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 84 data incidents were reported to the DPO, as summarised below. In 14 cases the investigation revealed that no data had in fact been compromised. In the remaining 14 cases an investigation was carried out and appropriate remedial action taken where required.

Category	Total Reported	Notes
Loss from outside secured government premises	1	In this instance, a case file was lost by a defence representative, but reported to PPS by a third party.
Loss from secured government premises	49	46 instances concern encrypted DVD evidence delivered to PPS premises by PSNI. Electronic evidence-sharing solutions as an alternative to physical disks and training have mitigated the risk of this occurring. 3 instances relate to misplacement of physical files within PPS premises
Unauthorised disclosure	34	The primary cause of loss in 19 instances was incorrect address detail held. In 14 instances investigations concluded that no data had been lost.

None of these incidents were reported to the Information Commissioner's Office (ICO).

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



Non-Executive Board Members' Report

The role of a Non-Executive Board Member (NEBM) on the PPS Management Board is to provide effective, independent challenge whilst supporting the Director and the Senior Management Team in their responsibilities for the strategic oversight of the organisation. NEBMs contribute to the development of PPS, bringing an additional external focus from the perspective of the citizen.

The past year has been challenging in terms of the continued impact of Covid-19 on society and in the workplace. With the progressive lifting of restrictions, the focus has turned to the recovery of public services and the management of delays and backlogs caused by the pandemic. Gold Command, a strategic committee established to manage the direct impact of the pandemic has continued to operate during 2021-22. GOLD meets monthly and now receives update reports from the project team established to manage the practical issues of recovery, including the management of the Covid Recovery Funding secured in year through a successful criminal justice system business case managed centrally by the DoJ.

Funding secured by the recovery project has enabled PPSNI to recruit additional temporary staff, facilitating an increase in the flow of work processed through case preparation and ultimately to the Crown Court. Additional court sittings have resulted in increased workloads allowing improved throughput and reducing overall backlogs in case preparation sections by some 20%.

PPS has successfully implemented contingency working arrangements, including working from home, and workplace measures to facilitate social distancing. These measures have allowed the service to maintain essential core activities whilst conforming to public health advice and guidance regarding the health and well-being of staff. The People Plan 2021-24 sets out six people priorities, agreed in response to staffs' views from the findings in the liP Re-accreditation Report, the findings of the NICS Staff Survey and taking account of views from the People Forum. The priorities for the year ahead include, enabling positive engagement, developing strong leadership, promoting health and wellbeing, and building an inclusive culture that encourages and enables our staff to excel.



The NICS-wide Hybrid Working Policy provides a framework for the PPS Management Board to deliver PPS' core business needs and objectives, while offering flexible working arrangements which many staff have experienced during the pandemic and wish to continue. An Operating Principles document outlines the parameters within which PPS can implement a hybrid working policy. PPS is fully committed to embracing the new opportunities and benefits open to public sector employers while ensuring that business effectiveness is optimised. A PPS pilot is underway, the results of which will be evaluated and considered by the Management Board to inform and influence the expected roll out of the New Ways of Working arrangements in the Autumn of 2022.

PPS has been working to plan, design and deliver a significant project to migrate its entire technology estate to IT Assist, the Northern Ireland Civil Service technology shared service platform. This work has involved issuing staff with IT Assist laptops or tablets, migrating data centre services and applications from PPS servers onto the IT Assist private cloud, implementation of new incident and service request processes and decommissioning end of life equipment. This migration will ensure that the PPS moves forward with a secure and reliable IT infrastructure, strategically aligned with the wider NICS, and facilitating the approach to hybrid working.

Good governance and a strong control environment are essential foundations for any organisation. The NEBMs, along with a third independent member of the Audit and Risk Committee (ARC) have, throughout the year, supported the Board by reviewing a comprehensive range of assurances relating to the critical activities of the PPS, and have continually reviewed the reliability and integrity of these assurances. In addition, the corporate risk register for the PPS is reviewed regularly by the Management Board and provided to ARC for quality assurance and monitoring. The control environment and culture within the PPS is strong. The Management Board and ARC have ensured that the PPS workforce has been fully supported in the challenge of sustaining core services whilst managing the additional pressures and requirements arising from the pandemic.

Effective governance systems and risk management processes will be of critical importance in the months ahead, as the organisation deals with financial constraints for the coming year and addresses the backlog of work arising from Covid-19.



I am assured that the Board and Senior Management Team remain fully committed to meeting the challenges ahead, including the development and support of the workforce.

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



Governance Statement

The PPS Governance Statement has been compiled from work throughout the year to support stewardship, management and control of the Department.

It supplements the annual accounts and explains the framework of governance and risk management operated in support of my role as Departmental Accounting Officer.

As Accounting Officer I am personally responsible and accountable for the effective management and organisation of the Department, the efficient and effective use of its resources and the stewardship of its assets. I am assisted in my role as Accounting Officer by a Departmental Management Board which encompasses the Deputy Director of PPS, the SAD's, along with 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.

The Board is supported in its role by the ARC. Information on Board and Committee structures, attendance and areas of focus for 2021-22, are also highlighted within the Directors' Report.

Board Performance and Effectiveness

Minutes of Board meetings are available at [Management Board Minutes 2021-22 | Public Prosecution Service Northern Ireland \(ppsni.gov.uk\)](#).

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

The Board undertakes an annual review of effectiveness in line with the Corporate Governance Code and its Operating Framework. Annual reviews consider the Operating Framework, the effectiveness of the Board's oversight of the important issues facing the Department and the quality of information available to the Board. Oversight of performance and risk and consideration of Board culture are key, together with the opportunity for Board member self-assessment. The annual review for 2021-22 took place in April 2022 with additional areas for consideration drawn from the new 'HM Government Orange Book: Management of Risk – Principles and Concepts'.



The annual review has confirmed Board effectiveness, compliance with the Board Operating Framework and the mandatory requirements of the Orange Book. Proposals to further enhance Board effectiveness will be progressed during 2022-23.

ARC Review of Effectiveness

The ARC undertakes an annual review of effectiveness in line with recommended best practice. The 2021-22 review was undertaken using the NAO Audit and Risk Assurance Committee Effectiveness Checklist. The Committee met on 6 December 2021 to consider the Checklist, the impact and effectiveness of the Committee and compliance with good practice. The effectiveness discussion was facilitated by PPS Policy and Information Unit in order to strengthen the level of self-assessment and scrutiny with agreed actions identified to re-emphasise the importance of DARAC skills and information requirements.

Risk Management

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

Corporate risks for the year are initially identified at the PPS Annual Planning Event. Once agreed, they are subsequently reviewed monthly by the Senior Management Group (SMG) and Management Board. During 2021-22 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 2021-22, with feedback provided to the Management Board as necessary.



During 2021-22, the risk management framework as outlined has been complemented by a range of other control measures:

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

Declarations of Interest

All Senior Officers (including the Director, Deputy Director, Non-Executive Board Members, 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.

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



The PPS Register of Interests for 2021-22 (and for previous years) may be viewed by clicking on the following link: [PPS Register of Interests](#).

Effectiveness of the PPS Governance Framework

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

Management

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



Policy and Process

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

Independent parties

The Department of Finance

The DoF within the NI Civil Service is the source of key shared services available to PPS such as: Account NI, NICS HR (which provides human resource services and support), HR Connect (which provides transactional HR work and a payroll service for the PPS) and the Central Procurement Directorate. These functions are independently audited and PPS can place reliance on the adequacy of their operation.

The Independent Assessor of Complaints (IAC)

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

In her annual report for 2020-21, published in February 2022 Ms Havlin assessed that the Public Prosecution Service has demonstrated an honest and brave institutional attitude to learning and the organisation promotes a courageous culture in its approach to feedback coming from stakeholders through its complaints system. She also commended the efficacy of the PPS complaint system and the culture of accountability promoted by its organisational leadership, because this demonstrates that the PPS sees its job is not to deny the stories coming through the complaint process, but to recognise opportunity for learning and better engagement with those who would be critical of the service it provides.



Criminal Justice Inspection Northern Ireland (CJINI)

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

- In April 2021, a thematic inspection of the handling of domestic violence and abuse cases by the Criminal Justice System in Northern Ireland; and
- In November 2021, an inspection of how the Criminal Justice System treats Females in Conflict with the Law.

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 2021-22. Four audit reports were received, each resulting in a satisfactory opinion, focusing on the following areas:

- Casework progression / Dip-sampling (May 2021);
- Review Requests (October 2021);
- Prosecutor Activity Sheets (November 2021); and
- Risk Management (February 2022);

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 2021-22 and cumulative assurances derived from internal audit activity during previous years.



For 2021-22, the HIA concluded that a robust and comprehensive framework of assurance exists in the PPS and overall there was a satisfactory system of governance, risk management and control. While the HIA accepted there may be some residual risk identified, they were of the opinion that this should not significantly impact on the achievement of system objectives. There have been no significant issues raised this year.

External Audit

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

PPS Senior Management has reviewed the NIAO 2021-22 Report to those Charged with Governance and there were no significant internal control problems highlighted by the NIAO. The Comptroller and Auditor General's report was unqualified.

Significant Control Issues

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

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



Impact of Covid-19

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

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

The PPS has continued to follow guidelines published by the various government and health bodies in managing the pandemic. The response continues to be led by the Gold Command Team, chaired by the Director and supported by the Senior Management Team and various Heads of Business Areas such as ICT and Property Management, with the authority to take appropriate decisions to ensure business continuity. Front-line operational matters affected by the pandemic have been considered by the Organisational Recovery Group, chaired by an AD and supported by prosecutors, administrative managers and Corporate Services functions.

The health and well-being of staff remains the primary concern of the organisation. Social distancing measures remain in place as is the message that staff that can work remotely should continue to do so. Guidance has been provided for staff working remotely that covered a number of areas including personal well-being, data security and the use of electronic devices.

The PPS has remained engaged in criminal justice recovery planning as court venues start to open again and efforts are made to return to some form of normal working. Inevitably there are backlogs of work and the gradual return of staff to the offices must be done in a controlled and safe manner. The Senior Management Team continue to prioritise and identify work streams through engagement with the Judiciary, NICTS, PSNI, Defence practitioners and other justice partners while ensuring victims and witnesses are communicated with effectively.



The PPS has maintained all strategic communications activity since March 2021. All communications activity has been guided directly by PPS Senior Management as it has continued to move the organisation through recovery. Each plan was drafted as a flexible framework within which activity is continually monitored, evaluated and adjusted to meet all communications requirements as they evolve in the coming months.

Budget Position and Authority

The Assembly passed the Budget Act (Northern Ireland) 2022 in March 2022 which authorised the cash and use of resources for all departments for the 2021-22 year, based on the Executive's final expenditure plans for the year. The Budget Act (Northern Ireland) 2022 also included a Vote on Account which authorised departments' access to cash and use of resources for the early months of the 2022-23 financial year. The cash and resource balance to complete for the remainder of 2022-23 will be authorised by the 2022-23 Main Estimates and the associated Budget Bill based on an agreed 2022-23 Budget. 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.

Prior Year Supply

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

The issue is a technical one and originated when the 2016-17 Report on Excess Votes (NI) was approved by the Public Accounts Committee (PAC) on 08 July 2020¹. These excess votes arose when the Northern Ireland Assembly ('the Assembly') was dissolved on 26th January 2017, meaning that the process of considering and approving revised departmental resource and cash requirements via the 2016-17 Spring Supplementary Estimates (SSE's), and the subsequent Budget Bill, could not take place. As such, the SSE's were not formally ratified by the Assembly, and PPS incurred an excess vote of £1,386,000 in relation to its NCR.

In the Autumn of 2021, Government Accounts Branch (GAB), a unit within DoF, identified that PPS's calculation of the 2016-17 NCR amount, and in turn the excess vote amount, was incorrect by £397,000.

1 This approval regularised the 2016-17 excess votes that arose within the NICS.



They also confirmed that the issue had existed in the accounts since this time, being compounded in 2017-18 by an additional error of £45,000 in the movement in working capital calculation. To partially address, an adjustment of £442,000 has been processed through this year's accounts to recognise the correct amount owing to the Northern Ireland Consolidated Fund. This can be seen in the Statement of Changes in Taxpayer's Equity, the Statement of Financial Position, the Statement of Cash Flows, notes 9 (Receivables) and 10 (Payables) to the financial statements.

It has not been possible to fully resolve the matter in this year's financial statements by simply processing a supply adjustment of £442,000, as:

- previous supply statements are indelible; and
- the departmental estimates (and the subsequent budget bill) have not included provision to regularise the prior period errors.

It is intended however to address these supply errors and fully regularise the position by way of a Statement of Excesses in a future Budget Bill, subject to the recommendation of the Assembly's Public Accounts Committee.

Current Year Supply

The PPS have been unable to complete important supply rule calculations on its 2021-22 financial statement figures, which have highlighted an unexplainable difference of around £50,000. These calculations relate to transactions with the Northern Ireland Consolidated Fund and should normally agree exactly. The PPS have therefore been unable to provide assurance over the amounts showing as owing to, or from the Northern Ireland Consolidated Fund, and in turn evidence outturn against voted control totals in the Statement of Assembly Supply. The Prior Year Supply issue as outlined above may have contributed to this issue. The C&AG has qualified her regularity opinion on the matter.

Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2022 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 2022.

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

Stephen Herron

Accounting Officer

Public Prosecution Service for Northern Ireland

13 October 2022



Statement of the Accounting Officer's Responsibilities

Under the Government Resources and Accounts (Northern Ireland) Act 2001 the DoF has directed the Public Prosecution Service for Northern Ireland (PPS) to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Service during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the PPS, and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The DoF has designated the Director of Public Prosecutions as Accounting Officer of the PPS. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable and for keeping proper records and for safeguarding PPS assets, are set out in Managing Public Money NI issued by the DoF.

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



Remuneration and Staff Report

Remuneration Report (audited information)

Scope of Responsibility

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

The Non-Executive Board Members are remunerated on the basis of the per diem rate. This was uplifted from 1 August 2021 to £545 per day in line with the recommendations of the Senior Salary Review Body, who recommended a further 1% uplift. In addition, the NEBMs are entitled to travel and subsistence expenses at NICS rates incurred while on departmental business. The NEBMs remuneration is paid through the PPS's payroll and Employers National Insurance and PAYE accounted for at source.

Remuneration Policy

The pay remit for the Northern Ireland (NI) public sector, including senior civil servants (SCS) in the NICS, is approved by the Minister of Finance. The Minister set the 2021-22 NI public sector pay policy (March 2021).

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay awards for NICS staff, including SCS, for 2020-21 were paid in June and July 2021. The Pay awards for 2021-22 were paid in September and October 2021.

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 upon performance.

Service Contracts

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



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

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

Employment, Training and Advancement of Disabled Persons

The NICS is committed to working towards creating a truly inclusive workplace where all colleagues feel valued. The NICS has a wide and active network of Diversity Champions. The NICS Disability Champion is supported by the NICS Disability Working Group, a consultative group that works to promote disability equality and inclusion across the NICS.

The NICS applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Mandatory training for recruitment and selection panel members includes raising awareness of unconscious bias. Unconscious bias training is available to all staff.

The NICS undertakes outreach activities to promote career opportunities to the disability sector and offers a Work Experience Scheme for People with Disabilities and participates in the annual International Job Shadow Day. In 2021-22 the NICS offered a number of work experience opportunities under the JobStart Scheme.

In 2021-22, the NICS implemented a Guaranteed Interview Scheme (GIS).

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

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 NICSHR². Training is delivered using a variety of learning delivery channels (including on-line, webinars), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

Talent management is a key theme of the NICS People Strategy and this year the focus continued on promoting the importance of improving the quality of the development conversation between managers and staff, with additional resources being added to the existing talent management toolkit.

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

Employee Consultation and Trade Union Relationships

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

Equality, Diversity and Inclusion

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

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

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

² NICSHR is the NICS' centralised human resources function. It falls under the responsibility of the Department of Finance.



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

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, their terms and conditions, how they are managed and developed, assessed, recognised and rewarded. Further information on the NICS' commitment to equality of opportunity is available in the [Equality, Diversity and Inclusion Policy](#).

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

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

The NICS continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the NICS workforce and the composition of applicants and appointees. In addition, the NICS conducts a similar formal review of the gender profile of its workforce. The findings are published in the [NICS Article 55 and Gender Reviews](#).

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

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



Remuneration and Pension Entitlements

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

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances; and any other allowance to the extent that it is subject to UK taxation and any severance or any ex-gratia payments.

Benefits in Kind

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

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 2021-22 was £190,000 - £195,000 (2020-21: £190,000 - £195,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

Pay Ratios (Audited Information)

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

2020/21	25th percentile	Median	75th percentile
Total remuneration (£)	23,483	26,051	39,909
Pay Ratio	8.20:1	7.39:1	4.82:1

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



For 2021-22, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments. In 2021-22 and 2020-21, no employee received remuneration in excess of the highest-paid director.

Remuneration ranged from £19,717 to £192,500 (2020-21: £19,425 to £192,500) and the median salary has remained steady from last year and represents the top point of the Executive Officer II scale.

The banded remuneration of the highest-paid director in the PPS has remained static, 2021-22 was £190-195k (2020-21: £190-195k), however the workforce has increased over the period by 38.18 FTE's to address the increased workloads generated by legacy issues and the backlog from the Covid lockdown. This has resulted in the reduction of the median from 7.39:1 to 7.24:1.

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:	2021-22 v 2020-21
Average employee salary and allowances	+2.04%
Highest paid director's salary and allowances	0%
Average employee performance pay and bonuses	-100% ³
Highest paid director's performance pay and bonuses	N/A ⁴

³ The Northern Ireland Civil Service special bonus scheme was withdrawn with effect from 31 March 2021.

⁴ No performance pay or bonuses were payable to the highest paid director in these years.



Remuneration (Including Salary) and Pension Entitlements (Audited Information)

	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits* (to nearest £1,000)		Total (£'000)	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Statutory Appointments								
Stephen Herron Director	190-195	190-195	-	-	59,000	91,000	250-255	280-285
Michael Agnew Deputy Director	150-155	150-155	-	-	44,000	67,000	195-200	220-225
Officials								
Ian Hearst SAD of Resource and Change / Finance Director***	105-110	100-105	-	-	41,000	41,000	150 -155	145-150
Peter Luney SAD of Resource and Change (from 21 March 2022)***	0 - 5 (95-100 full year equivalent)	N/A	-	N/A	5,000	N/A	5-10	N/A
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	100-105	95-100	-	-	53,000**	61,000**	150 -155	155-160
Non-Executive Directors								
David Best	5-10	5-10	-	-	-	-	5-10	5-10
Glenn Houston	5-10	5-10	-	-	-	-	5-10	5-10

* The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation and any increase or decrease due to a transfer of pension rights.

** Includes additional voluntary contributions.

*** Peter Luney appointed temporarily in the absence of Ian Hearst who is currently long-term absence.

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



Pension Entitlements (Audited Information)

	Accrued pension at pension age as at 31/03/22 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/22 £'000	CETV at 31/03/21 £'000	Real increase in CETV £'000	Employer contribution to partnership position account Nearest £100
Statutory Appointments						
Stephen Herron Director	60 - 65 Lump Sum 110 - 115	2.5 - 5 Lump Sum 0 - 2.5	1016	932	24	-
Michael Agnew Deputy Director	40 - 45 Lump Sum Nil	2.5 - 5 Lump Sum Nil	684	632	14	-
Officials						
Ian Hearst SAD of Resources and Change / Finance Director	30 - 35 Lump Sum Nil	0 - 2.5 Lump Sum Nil	491	443	27	-
Peter Luney SAD of Resources and Change (from 21 March 2022)**	35 - 40 Lump Sum 70 - 75	0 - 2.5 Lump Sum 0 - 2.5	603	599	4	-
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions	40 - 45 Lump Sum 85 - 90	2.5 - 5 Lump Sum 2.5 - 5	746	665	33	-

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

** Peter Luney appointed temporarily in the absence of Ian Hearst who is currently on long-term absence. Pension and lump sum entitlements are from previous service elsewhere in the NICS.

Northern Ireland Civil Service (NICS) Pension Schemes

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



In 2018, the Court of Appeal found that the protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, the discrimination identified by the Courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g. legacy PCSPS (NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS (NI) to future accrual from 31 March 2022, and all remaining active PCSPS (NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completes Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS (NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022.

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

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

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

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



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

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

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

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The Scheme Pension age is 60 for any pension accrued in the legacy Classic, Premium, and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website www.finance-ni.gov.uk/civilservicepensions-ni.

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.



Employee contribution rates for all members for the period covering 1 April 2022 – 31 March 2023 are as follows:

Annual Rate of Pensionable Earning (Salary Bands)		Contribution Rates – All members
From	To	From 01 April 2022 to 31 March 2023
£0	£24,449.99	4.6%
£24,450.00	£56,399.99	5.45%
£56,400.00	£153,299.99	7.35%
£153,300.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Compensation for loss of office

There was no compensation payment in 2021-22 (2020-21: Nil).



Staff Report

Staff Numbers and Related Costs (audited information)

The PPS's current full time equivalent (FTE) staffing level, as at 31 March 2022, was 430 permanent staff, 89 temporary staff and 7 seconded staff. There were 458 staff permanently employed, which included 160 males and 298 females.

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

Average FTE Staff	2021-22			2020-21
	Permanent Staff	Others	Total	Total
RfR A Objective A	430	96	526	476
Total	430	96	526	476

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

The staff costs reported in the Statement of Comprehensive Net Expenditure for the year ended 2021-22 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 2021-22, £Nil (2020-21: £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 2021-22 is 3.3%, and the general turnover percentage (the people who have left the department and have not gone elsewhere in the NICS) is 1.5%. 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 %
0.033	3.3	0.015	1.5

Notes:

Data includes those who left the NICS while on a career break Based on NICS Staff From 1st April 2021 to 31st March 2022. Data sourced from HR Connect and additional DoJ databases. Includes permanent and temporary staff. For definitions of turnover see cabinet advice here.

Staff Costs (audited information)

	2021-22 £'000			2020-21 £'000
	Permanently employed Staff	Others	Total	Total
Wages and Salaries	15,888	1,949	17,837	17,630
Social Security Costs	1,809	-	1,809	1,714
Other pension costs	5,073	-	5,073	4,902
Sub-Total	22,770	1,949	24,719	24,246
Plus Inward Secondments	425	-	425	344
Less Outward Secondments	(69)	-	(69)	(78)
Total Net Costs	23,126	1,949	25,075	24,512

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,569	23,506	25,075

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

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation. The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.



The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

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

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

For 2021-22, employers' contribution of £5,077,997.49, were payable to the NICS pension arrangements (2020-21: £4,843,332.57) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.



Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contribution of £4,296.93 (2020-21: £5,769) 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% (2020-21: 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 £160.25, 0.5% (2020-21: £262.20, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

No member of staff (2020-21: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2020-21: £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 2022 was £977k (2020-21: £1,003k).

Off payroll Engagements

The PPS did not have any off-payroll engagements during the year 2021-22 (2020-21: Nil).

Consultancy Expenditure

Expenditure on consultancy during 2021-22 was £Nil (2020-21: £Nil).

Civil Service and Other Compensation Schemes - Exit Package

There were no exit packages paid during 2021-22 (2020-21: Nil).



Managing Attendance

The PPS had an overall sickness absence rate of 6.7 days lost per employee in 2020/2021. Annual sickness absence figures can be found in the “Sickness Absence in the Northern Ireland Civil Service 2021/22” report at [Sickness Absence in the Northern Ireland Civil Service 2021/22 | Northern Ireland Statistics and Research Agency \(nisra.gov.uk\)](#). Figures for the 2021/22 financial year will be published by the end of June 2022.



Assembly Accountability and Audit Report

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

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

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

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

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

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

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



Summary table, 2021-22 (all figures presented in £'000)

Type of Spend	Note	Outturn			Estimate			Outturn vs Estimate, saving (excess)	Prior Year Outturn Total, 2020-21
		Gross expenditure	Accruing Resources	Net total	Gross Expenditure	Accruing Resources	Net Total		
Request for Resources									
A	SOAS 1	39,214	(259)	38,955	40,839	(401)	40,438	1,483	36,710
Total Resources		39,214	(259)	38,955	40,839	(401)	40,438	1,483	36,710
Non-operating cost Accruing Resources	SOAS 4	-	-	-	-	-	-	-	-

Net Cash Requirement 2021-22 (all figures presented in £'000)

Net cash Requirement	Note	Outturn	Estimate	Outturn vs Estimate, saving / (excess)	Prior Year Outturn Total, 2020-21
	SOAS 3	37,678	39,138	1,460	35,701

Summary of Income Payable to the Consolidated Fund

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

Total amount payable to the Consolidated Fund	Note	Forecast 2021-22		Outturn 2021-22	
		Income £'000	Receipts £'000	Income £'000	Receipts £'000
	SOAS 4	-	-	(50)	(50)

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

The notes on pages 110 to 131 form part of these accounts.



Notes to the Statement of Outturn against Assembly Supply, 2021-22 (£'000)

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

SOAS note 1. Outturn detail, by Estimate line

	Resource Outturn						Estimate			Outturn vs Estimate (inc virements), savings / (excess)	Prior Year Outturn Total, 2020-21
	Admin	Other Current	Grants	Gross expenditure	Accruing Resource	Net Total	Net total	Virements*	Net Total inc virements		
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:											
	1,738	37,476	-	39,214	(259)	38,955	40,438	-	40,438	1,483	36,710
Departmental Expenditure in (DEL):											
A-1 Public Prosecution and Legal Services											
	1,738	36,881	-	38,619	(259)	38,360	38,638	-	38,638	278	36,045
Annually Managed Expenditure (AME):											
A-2 Public Prosecution and Legal Services											
	-	(10)	-	(10)	-	(10)	1,084	-	1,084	1,094	5
Non-Budget:											
A-3 Notional Charges											
	-	605	-	605	-	605	716	-	716	111	660
Resource Outturn	1,738	37,476	-	39,214	(259)	38,955	40,438	-	40,438	1,483	36,710

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

PPS Net Resource Outturn was £38.96m against a NI Estimate of £40.44m, resulting in an overall easement of £1.48m. The DEL easement of £278k was a result of reduced court related expenditure, the AME easement of £1,094k was in respect of potential budget cover for provisions not subsequently required and the non-budget easement of £111k was due to lower than expected notional charges.

The notes on pages 110 to 131 form part of these accounts.



SOAS note 2. Reconciliation of outturn to net operating expenditure

Net cash Requirement	Note	Outturn	Supply Estimate	Outturn compared with Estimate	Prior Year Outturn Total, 2020-21
Net Resource Outturn	SOAS 1	38,955	40,438	(1,483)	36,710
Prior Year Adjustments		-	-	-	-
Non-supply Income (CFERs)	SOAS 4	-	-	-	-
Net Operating Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	38,955	40,438	(1,483)	36,710

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

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



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

This note mirrors Part II of the estimates: Resource to Cash Reconciliation.

	Note	Outturn total	Estimate Total	Outturn vs Estimate, Saving / (Excess)
Resource Outturn	SOAS 1	38,955	40,438	1,483
Capital:				
Acquisition of Property, Plant and Equipment	5, 6	349	554	205
Non-operating Accruing Resources:				
Net Book Value of assets disposals	5	-	-	-
Accruals to cash adjustment:				
Adjustments to remove non-cash items:				
Depreciation	3	(1,677)	(1,765)	(88)
New provisions, and adjustments to previous provisions	11	(249)	(1,084)	(835)
Other non-cash items	3	(685)	(716)	(31)
<i>Adjustments to reflect movements in working balances:</i>		548	1,535	987
Increase/(decrease) in inventories		-	-	-
Increase/(decrease) in receivables		(148)	-	-
(Increase)/decrease in payables due within one year		696	-	-
Changes in payables falling due after more than one year		-	-	-
Use of provisions	11	437	176	(261)
Excess cash receipts surrenderable to the Consolidated Fund	SOAS 4	-	-	-
Net Cash Requirement		37,678	39,138	1,460

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

The notes on pages 110 to 131 form part of these accounts.



SOAS note 4. Amounts of income to the Consolidated Fund

This note mirrors Part III of the estimates: Extra Receipts Payable to the Consolidated Fund.

SOAS 4.1 Analysis of income payable to the Consolidated Fund

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

Item	Note	Forecast 2021-22		Outturn 2021-22	
		Income	Receipts	Income	Receipts
Operating income and receipts - excess Accruing Resources	SOAS5	-	-	-	-
Other operating income and receipts not classified as Accruing Resources		-	-	-	-
Non-operating income and receipts - excess Accruing Resources	SOAS 6	-	-	50	50
Amounts collected on behalf of the Consolidated Fund	SOAS 4.2	-	-	-	-
Excess cash surrenderable to the Consolidated Fund	SOAS 3	-	-	-	-
Total amount payable to the Consolidated Fund		-	-	50	50

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

	Note	2021-22 £'000	2020-21 £'000
Operating income	4	259	177
Gross income		259	177
Income authorised to be Accruing Resources		(259)	(177)
Operating income payable to the Consolidated Fund	SOAS 4.1	-	-

The notes on pages 110 to 131 form part of these accounts.

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

	Note	2021-22 £'000	2020-21 £'000
Principal repayments of voted loans		-	-
Proceeds on disposal of property, plant and equipment		50	-
Other		-	-
Non-operating income - excess Accruing Resources		50	-

Other Assembly Accountability Disclosures (Audited Information)*i. Losses and special payments*

There were no losses or special payments in excess of £250,000 in either 2021-22 or 2020-21.

ii. Remote Contingent Liabilities

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

Declaration

I confirm that this Accountability Report reflects the position of the PPS for the year ended 31 March 2022.

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
13 October 2022



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

Opinion on financial statements

I certify that I have audited the financial statements of the Public Prosecution Service for Northern Ireland for the year ended 31 March 2022 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation 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 2022 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Qualified opinion on regularity

In my opinion, except for any possible effects of the matters described in the Basis for qualified opinion section of my certificate, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2022 and shows that those totals have not been exceeded; and
- the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for qualified opinion

The Public Prosecution Service for Northern Ireland was unable to complete important supply rule calculations, which highlighted an unexplainable difference of around £50,000. These calculations would normally agree exactly, and are required to prove the amount within the accounts that is shown as owing to, or from, the Northern Ireland Consolidated Fund, as well as evidencing outturn against voted control totals in the Statement of Assembly Supply. Any differences lead to material concerns with regularity and I have therefore qualified my audit opinion on the regularity of transactions with the Northern Ireland Consolidated Fund.

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

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

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

Conclusions relating to going concern

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

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



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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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



Matters on which I report by exception

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

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

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

Responsibilities of the Accounting Officer for the financial statements

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

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



Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

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



- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate, risk assessment of journals and the review of the design of the controls around the calculation of the work in progress figure for Counsel Fees;
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business; and
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. My report on those matters subject to qualification is included below.

I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied



to the purposes intended by Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

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

The Northern Ireland Consolidated Fund is the Executive's current account (operating on a receipts and payments basis). All payments to Northern Ireland Department's out of the Northern Ireland Consolidated Fund must have legislative authority and may either be charged to it directly by statute (known as Standing Services) or voted by the Assembly each year in the Budget Acts (known as 'Supply'). In relation to voted amounts, Northern Ireland Departments account for the resulting outturn through their 'Statement of Assembly Supply'.

The Public Prosecution Service for Northern Ireland is a non-ministerial Department and so is required to complete a 'Statement of Assembly Supply'. The Statement is underpinned by a number of primary 'Supply' rules, which provide assurance over the amounts showing as owing to, or from the Northern Ireland Consolidated Fund, and the Department's outturn against voted control totals. Calculations are performed to evidence these rules have been met which would normally agree exactly, however in 2021-22 the Public Prosecution Service for Northern Ireland were unable to satisfactorily complete these calculations. As a result, there is an unexplained difference of around £50,000 that despite considerable time and effort the Department were unable to resolve. Any difference in these calculations leads to material regularity concerns and I have therefore qualified my audit opinion on the regularity of transactions with the Northern Ireland Consolidated Fund in 2021-22.

It is important that the Department continue to investigate the reason for the differences this year and ensure that there is no continuing impact on future years.

I have no other observations to make on these financial statements.

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

18 October 2022



Financial Statements

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2022

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

	Note	2021-22 £'000	2020-21 £'000
Revenue from contracts with customers	4	-	-
Other operating income	4	(259)	(177)
Total operating income		(259)	(177)
Staff costs	2,3	25,075	24,512
Purchase of goods and services	2,3	10,317	7,643
Depreciation and impairment charges	3	1,704	2,165
Provision expense	3	(10)	5
Other operating expenditure	2,3	2,128	2,562
Total operating expenditure		39,214	36,887
Net Operating Expenditure		38,955	36,710
Finance income		-	-
Finance expense		-	-
Net expenditure for the year		38,955	36,710
Other comprehensive net expenditure			
Items that will not be classified to net operating costs:			
- Net (gain)/loss on revaluation of Property, Plant & Equipment	5	(186)	(123)
- Net (gain)/loss of revaluation of Intangible Assets	6	(63)	(224)
- Actuarial (gain)/loss on pension scheme	11	196	149
Other comprehensive net expenditure		(53)	(198)
Total comprehensive net expenditure for the year		38,902	36,512

All income and expenditure is derived from continuing operations.

The notes on pages 110 to 131 form part of these accounts.



Statement of Financial Position

as at 31 March 2022

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

	Note	2021-22 £'000	2020-21 £'000
Non-current assets			
Property, plant and equipment	5	4,158	5,210
Intangible assets	6	963	1,069
Total non-current assets		5,121	6,279
Current assets			
Trade and other receivables	9	898	1,099
Total current assets		898	1,099
Total assets		6,019	7,378
Current liabilities			
Trade and other payables	10	(4,226)	(4,430)
Cash and cash equivalents	8	(162)	(215)
Provisions	11	(1,676)	(1,729)
Total current liabilities		(6,064)	(6,374)
Total assets less current liabilities		(45)	1,004
Non-current liabilities			
Provisions	11	(3,443)	(3,381)
Other payables			
Total non-current liabilities		(3,443)	(3,381)
Total assets less total liabilities		(3,488)	(2,377)
Taxpayers' equity and other reserves			
General fund		(4,994)	(4,157)
Revaluation reserve		1,506	1,780
Total taxpayers' equity		(3,488)	(2,377)

S. Herron

Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
13 October 2022

The notes on pages 110 to 131 form part of these accounts.



Statement of Cash Flows

for the year ended 31 March 2022

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	2021-22 £'000	2020-21 £'000
Cash flow from operating activities			
Net operating expenditure		(38,955)	(36,710)
Adjustment for non-cash transactions:	3	2,354	2,887
(Increase)/decrease in trade and other receivables	9	201	46
Increase/(decrease) in trade and other payables	10	(204)	(972)
Less movements in receivables relating to items not passing through the SOCNE	9	(53)	(69)
Less movements in payables relating to items not passing through the SOCNE	10	(488)	1,869
New provision provided in year	11	458	667
Use of provisions	11	(689)	(902)
Net cash inflow/(outflow) from operating activities		(37,376)	(33,184)
Cash flows from investing activities			
Proceeds of disposal of non-financial assets		50	-
Purchase of property, plant and equipment	5	(61)	(271)
Purchase of intangible assets	6	(291)	(418)
Net cash inflow/(outflow) from investing activities		(302)	(689)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		37,731	34,100
From the Consolidated Fund (Supply) - prior year		-	284
Settlement of excess sums from 2016-17		-	1,386
Net Financing		37,731	35,770
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for receipts and payments to the Consolidated Fund		53	1,897
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		-	(5)
Payments of amounts due to the Consolidated Fund		-	(1,823)
Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the Consolidated Fund		53	69
Cash and cash equivalents at the beginning of the period	8	(215)	(284)
Cash and cash equivalents at the end of the period	8	(162)	(215)

The notes on pages 110 to 131 form part of these accounts.



Statement of Changes in Taxpayers' Equity for the year ended 31 March 2022

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

	Note	General Fund £'000	Revaluation Reserve £'000	Taxpayers' Equity £'000
Balance at 31 March 2020		(4,362)	2,136	(2,226)
Net Assembly Funding		34,100	-	34,100
Settlement of prior year trade payable / (receivable)		1,386	-	1,386
Supply (payable) / receivable		215	-	215
Net Assembly Funding		35,701	-	35,701
Comprehensive Net Expenditure for the Year		(36,710)	347	(36,363)
Actuarial (loss) / gain on Pension Scheme		(149)	-	(149)
Notional charge	3	618	-	618
Auditor's Remuneration	3	42	-	42
Other reserve movements including transfers		703	(703)	-
Balance at 31 March 2021		(4,157)	1,780	(2,377)
Prior year supply adjustment	1,10,13	(442)	-	(442)
Net Assembly Funding		37,731	-	37,731
Deemed supply		227	-	227
Prior Year Supply payable / (receivable) adjustment		(280)	-	(280)
Excess Accruing Resources	10	(50)	-	(50)
Net Assembly Funding		37,186	-	37,186
Comprehensive Net Expenditure for the Year		(38,955)	249	(38,706)
Actuarial (loss) / gain on Pension Scheme		(196)	-	(196)
Notional charge	3	563	-	563
Auditor's Remuneration	3	42	-	42
Other reserve movements including transfers		523	(523)	-
Balance at 31 March 2022		(4,994)	1,506	(3,488)

A prior year supply adjustment of £442,000 has been included in the General Fund (Note 1.13) in 2021-22 to correct the amount owing to the Northern Ireland Consolidated Fund (Note 10).

The notes on pages 110 to 131 form part of these accounts.



Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared in accordance with the 2021-22 Government Financial Reporting Manual (FReM) issued by the DoF. The accounting policies contained in the FReM apply IFRS as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Public Prosecution Service for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Department are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

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

See IAS 1 and IAS 8 for further guidance.

1.1 Accounting Convention

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

1.2 Non-Current Assets

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

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



Upward revaluations are credited to the Revaluation Reserve and permanent reductions in the value of property, plant and equipment are charged to the Statement of Comprehensive Net Expenditure. Any subsequent revaluation of assets is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses previous revaluation decreases recognised as an expense in the Statement.

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

1.2.1 Property, Plant and Equipment

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

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

1.2.2 Intangible Assets

Intangible assets comprise development expenditure, software licenses and some other information technology.

1.3 Depreciation

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

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

Asset category	Useful Life
Buildings: Fit out Costs	Lease term
Plant and Machinery	10-15 years
Information Technology	5-6 years
Intangible Assets	3-5 years



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

1.4 Income and Expenditure

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

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

1.5 Financing and Operating Income

Financing

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

Operating Income

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

1.6 Pension Costs

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



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

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

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

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

Further details regarding the above schemes are contained in the Staff Report within the Accountability Report and in Notes 2, 3 and 11 of the Accounts.

1.7 Leases

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

1.7.1 Onerous Leases

Where buildings under operational leases are no longer in use by the PPS, the lease commitments have been considered to meet the requirement of IAS 37. The value of the net PPS obligations to lease end were recognised in full as a provision in 2017-18 and the lease payments recognised as a movement against the provision during 2021-22.



1.8 Contingent Liabilities

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

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

1.9 Insurance

PPS in line with wider government policy does not insure but rather meets liabilities as they arise. Notional insurance premiums are not charged to the Statement of

Comprehensive Net Expenditure. Instead, expenditure in connection with uninsured risks is charged as incurred.

1.10 Provisions

PPS provides for legal or constructive obligations which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk- adjusted cash flows are discounted using the rates issued by HM Treasury on PES (2021) 10 dated 13 December 2021.

1.10.1 Costs Awarded Against PPS

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



1.10.2 Accounting for Counsel Fees

Independent counsel are engaged in the prosecution of cases and are paid under the Prosecution Fee Scheme ruling at the point of briefing. The scheme provides a formulaic approach to calculating fees taking into account a range of set cost factors including the number of defendants, type of counsel, volume of evidence, number of witnesses and length of trial. Payment is made at completion of a case on the basis of a detailed record of the work undertaken.

An estimation is made of the value of fees for work in progress on cases at year-end. Actual counsel fees in more complex cases are accrued for on a case by case basis. For other cases, costs will be accrued where an accurate calculation can be made, for example on the basis of post year-end payments. In all other circumstances the PPS estimates outstanding fee commitments on the case of the number of active cases and stage of progress at the 31 March 2022 and reflects this in the accounts as a provision.

1.11 Operating Segments

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

1.12 Impending application of newly issued accounting standards not yet effective

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

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

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

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



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

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

1.12.2 IFRS 16 Leases

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

The PPS currently has 4 buildings and the financial impact on the accounts in 2022- 23 is estimated to be an increase of:

- Capital DEL - £7.756m
- Resource DEL (Depreciation) - £1.330m
- Resource DEL (Interest) - £0.066m

1.12.3 IFRS 17 Insurance Contracts

IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025. IFRS 17 will not impact the presentation of figures in the PPS accounts.

1.13 Prior Period Supply Adjustment

During the year, errors were identified in relation to the supply debtor / creditor figures 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 Northern Ireland Consolidated Fund. This amount consists of the following:

- £397,000 relating to an error in the calculation of the excess vote from 2016-17; and
- £45,000 due to an error in 2017-18.



As these errors have only been identified in the latter part of last year, neither amount has been approved by the Assembly. It is expected that they will be included in a Statement of Excesses in a future Budget Bill and regularised as soon as possible. The reasons behind the errors are discussed further in the Governance Statement.

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

1.14 Discount rate for special damages awards

A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. Previously, the rate in Northern Ireland was set by the Department of Justice in accordance with principles set out by the House of Lords in Wells v Wells, and was changed under that framework (from 2.5%) to -1.75% with effect from 31 May 2021. Following enactment of the Damages (Return on Investment) Act (Northern Ireland) 2022 in February 2022, the rate is now determined by the Government Actuary who completed his first review under the new legislative framework in March 2022, resulting in the rate changing again to -1.5% with effect from 22 March 2022.



2. Other Administrative Expenditure

	Note	2021-22 £'000	2020-21 £'000
Staff costs*			
Wages and salaries		1,123	1,067
Social Security Costs		122	111
Other Pension Costs		324	317
		1,569	1,495
Goods and services			
Property running costs		14	11
Rates		38	38
Other expenditure		22	19
		74	68
Other Operating Expenses			
Hire of plant and machinery		-	-
Other operating leases		95	95
		95	95
Non-cash items			
Non-cash items		-	-
Total		1,738	1,658

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



3. Programme Expenditure

	Note	2021-22 £'000	2020-21 £'000
Staff Costs*			
Wages and Salaries		16,983	16,759
Social Security Costs		1,709	1,622
Other Pension Costs		4,814	4,636
		23,506	23,017
Goods and services			
Fees to independent counsel		5,972	3,659
Court related costs		635	439
Property running costs		1,124	1,117
Rates		552	547
IT and telephone, maintenance and consumables		800	786
Postage, stationery, printing and publications		393	352
Training and professional subscriptions		241	212
Other expenditure		526	531
		10,243	7,643
Other Operating Expenses			
Hire of plant and machinery		34	34
Other operating leases		1,392	1,705
		1,426	1,739
Non-cash items			
Depreciation charges	5 & 6	1,677	2,150
Interest cost on BBA pension scheme liability	11	43	62
Net Impairment Charge		27	15
Auditor's remuneration and expenses		42	42
Notional Charge*		563	618
(Profit)/Loss on disposal of non-current assets		2	-
		2,354	2,887
Increase/(decrease) in provision	11	(53)	(57)
		(53)	(57)
Total		37,476	35,229

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



4. Income

	2021-22 £'000	2020-21 £'000
Other operating income		
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentivisation Scheme	248	170
Recovery of court costs	8	1
Fees and charges to other departments	3	6
Total programme income	259	177
Total Income	259	177

There was £nil income arising from contracts with customers.

5. Property, Plant and Equipment

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

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2022.

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



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

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

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



6. Intangible Assets

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

Note a - Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation by Account NI. Indices were applied in March 2022.

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



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

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

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



7. Capital and Other Commitments

7.1 Capital commitments

	2021-22 £'000	2020-21 £'000
Contracted capital commitments at 31 March not otherwise included in the financial statements		
Property, plant and equipment	-	-
Intangible assets	-	-
Total	-	-

7.2 Commitments under Operating Leases

	2021-22 £'000	2020-21 £'000
Total future minimum payments under operating leases are given below for each of the following periods:		
Buildings:		
Not later than one year	1,366	1,491
Later than one year and not later than five years	5,244	5,375
Later than five years	1,476	2,711
	8,086	9,577
Other:		
Not later than one year	12	16
Later than one year and not later than five years	-	12
Later than five years	-	-
	12	28
Total	8,098	9,605

8. Cash and Cash Equivalents

	2021-22 £'000	2020-21 £'000
Balance at 1 April	(215)	(284)
Net change in cash and cash equivalents balance	53	69
Balance at 31 March	(162)	(215)
The following balance at 31 March is held at: Commercial banks and cash in hand	(162)	(215)
Balance at 31 March	(162)	(215)



9. Trade Receivables, Financial and Other Assets

	2021-22 £'000	2020-21 £'000
Amounts falling due within one year:		
Trade receivables	3	10
Amounts due from the Consolidated Fund in respect of Supply ¹	162	215
Other receivables	367	377
Prepayments and accrued income	366	497
	898	1,099
Amounts falling due after more than one year:		
Other receivables, prepayments and accrued income	-	-
Total	898	1,099

1. Due to errors being identified in relation to the supply debtor / creditor figures reported in past PPS financial statements (note 1.13), the prior year Consolidated Fund supply receivable of £215,000 has not been settled. A £53,000 supply payable in relation to 2021-22 has therefore led to an overall supply receivable at 31 March 2022 of £162,000.

10. Trade Payables, Financial and Other Liabilities

	2021-22 £'000	2020-21 £'000
Amounts falling due within one year:		
Trade payables	-	-
Other payables	142	28
Accruals and deferred income	3,423	4,230
Property, plant and equipment accruals	169	172
Excess non-operating accruing resource	50	-
Contingency Fund Payable: Supply due by not yet recognised	442	-
	4,226	4,430
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	-	-
Total	4,226	4,430



11. Provisions for Liabilities and Charges

	2021-22 £'000 Pension	2021-22 £'000 Counsel Fee	2021-22 £'000 Onerous Lease	2021-22 £'000 Other	2021-22 £'000 Total	2020-21 £'000 Total
Balance at 1 April	3,556	899	189	466	5,110	5,134
Provided in year	-	458	-	-	458	667
Actuarial loss/(gain)	196	-	-	-	196	149
Provisions not required written back	-	-	-	(252)	(252)	(270)
Provisions utilised in year	(178)	-	(189)	(70)	(437)	(632)
Interest cost on BBA pension scheme liability	43	-	-	-	43	62
Balance at 31 March	3,617	1,357	-	144	5,118	5,110

11.1 Analysis of Expected Timing of Discounted Flows

	2021-22 £'000 Pension	2021-22 £'000 Counsel Fee	2021-22 £'000 Onerous Lease	2021-22 £'000 Other	2021-22 £'000 Total	2020-21 £'000 Total
Not later than one year	175	1,357	-	144	1,676	1,729
Later than one year and not later than five years	720	-	-	-	720	715
Later than five years	2,722	-	-	-	2,722	2,666
Balance at 31 March	3,617	1,357	-	144	5,118	5,110

Pension Provision

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

The BBA pension arrangement falls under rules which are broadly by-analogy consistent with the Principal Civil Service Pension Scheme (PCSPS) and is a collection of three separate defined benefit one-person schemes. All benefits accrued up to 31 March 2022 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department (GAD) in March 2022 and amounted to £3.617m at 31 March 2022 (2020-21: £3.556m). 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

	2021-22 £'000	2020-21 £'000
Payments due within one year	175	175
Payments due after one year	3,442	3,381
Total present value of scheme liabilities at 31 March	3,617	3,556

Present Value of Scheme Liabilities

	2021-22 £'000	2020-21 £'000
Liability in respect of active members	-	-
Current scheme members	3,617	3,556
Total present value of scheme liabilities at 31 March	3,617	3,556

Analysis of Movement in Scheme Liability

	2021-22 £'000	2020-21 £'000
Scheme liability at 1 April	3,556	3,523
Movement in the year:		
Interest cost	43	62
Actuarial (gain)/loss	196	149
Provisions not required written back	-	-
Benefits paid	(178)	(178)
Scheme liability at 31 March	3,617	3,556

**Expense to be recognised in the Statement of Comprehensive Net Expenditure**

	2021-22 £'000	2020-21 £'000
Interest cost	43	62
Provisions not required written back	-	-
Total expense/(income)	43	62

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

	2021-22 £'000	2020-21 £'000
Experience (gain)/loss arising on the scheme liabilities	68	(26)
Changes in assumptions underlying the present value of the scheme liabilities	128	175
Total actuarial (gain)/loss	196	149

History of Experience (gains)/losses

Experience (gain)/loss arising on the scheme liabilities:	2021-22	2020-21	2019-20	2018-19	2017-18
Amount (£'000)	68	(26)	(9)	24	(12)
Percentage of scheme liabilities at the end of year	1.88%	(0.73%)	(0.26%)	0.70%	(0.34%)

Assumptions - life expectancy at retirement

	2021-22 Years	2020-21 Years
Current scheme members		
Exact Age		
Female scheme members currently aged 60	28.60	28.60
Female scheme members currently aged 65	23.80	23.70
Male scheme members currently aged 60	27.00	26.90
Male scheme members currently aged 65	22.10	22.00



Sensitivity Analysis

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

- Increasing the discount rate by 0.5% would result in a corresponding decrease in liabilities of approximately £192,000 or 5%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £199,000 or 6%; and
- Increasing assumed life expectancies in retirement by around 1 year would result in a corresponding increase of approximately £134,000 or 4%.

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

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

Covid-19 Implications

The 2021-22 disclosures are being produced when the UK continues to deal with the Covid-19 pandemic. GAD have considered the potential implications of how this pandemic could impact on the actuarial calculations required for these disclosures. The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2021) 10 dated 13 December 2021 and remain unchanged for these disclosures. The PES assumptions reflect market conditions at the previous 30 November and are typically not amended for any changes between November and the accounting date.

The current population mortality projections make no specific allowance for the impact of Covid-19 or any other pandemics. The starting rates of mortality improvement are based on projections of past trends in UK mortality and the effects of past pandemics will already be reflected in these trends. In general, the effects of pandemics on mortality rates are usually expected to be short term, with rates going back to what they would have been before the pandemic after a year or two, unless the pandemic remains over several years.



It is GAD's view that it remains too early to determine whether Covid-19 changes the long-term view of life expectancy in the UK. It is therefore not unreasonable to retain the existing mortality assumptions. A death rate from Covid-19 in excess of that already allowed for in the mortality assumptions would emerge as an experience gain over the next year's disclosures.

Counsel Fee Provision

At the 31 March 2022 there was an element of work in progress (WIP) that has been completed on prosecution cases by counsel but for which no fee request will have been submitted. An estimation has been made on the basis of the number of indictable cases that have had counsel work completed (but have not been accrued or paid) and the stage of progress of the case as at 31 March 2022.

The total carrying amount at year end of counsel fees was; accrual £1,784k and provision £1,357k (2020-21: counsel fee accrual £1,629k and provision £899k).

Other Provisions

Legal Claims

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

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

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

Holiday Pay

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for June 2021 but this has subsequently



been adjourned and re-listed for December 2022. The 2021-22 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020. There are still some very significant elements of uncertainty around this estimate for a number of reasons:

- The appeal to the Supreme Court (as detailed above);
- Lack of accessible data for years previous to 2011;
- Ongoing negotiations with Trade Unions; and
- Obtaining relevant approvals.

12. Contingent Liabilities

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

13. Related party transactions

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

During the year no board member, key manager or other party has undertaken any material transactions with PPS.

14. Events after the Reporting Date

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

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 18 October 2022.



Glossary

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



HIA	Head of Internal Audit
HIU	Historical Investigation Unit
IAC	Independent Assessor of Complaints
IAS	International Accounting Standard
ICO	Information Commissioner's Office
ICP	Indictable Cases Process
ICT	Information and Communications Technology
iIP	Investors In People
IFRS	International Financial Reporting Standard
NEBM	Non-Executive Board Member
NIAO	Northern Ireland Audit Office
NICS	Northern Ireland Civil Service
NICS	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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