

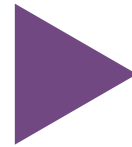


ANNUAL REPORT

& ACCOUNTS
2018-19



ANNUAL REPORT



& ACCOUNTS
2018-19

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

Resource Accounts Presented to Parliament by
Command of her Majesty.

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.

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The Vision, Aim and Values of the Public Prosecution Service

Our Vision

To be recognised as providing a first class prosecution service for the people of Northern Ireland.

Our Aim

To provide the people of Northern Ireland with an independent, fair and effective prosecution service.

Our Values

► Independence and Integrity

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

► Openness and Honesty

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

► Respect

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

► Excellence

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

► Partnership

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

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Glossary

AD	Assistant Director	IAS	International Accounting Standard
AME	Annually Managed Expenditure	ICO	Information Commissioner's Office
AO	Accounting Officer	ICP	Indictable Cases Process
ARC	Audit and Risk Committee	ICT	Information and Communications Technology
ARIS	Asset Recovery Incentivisation Scheme	IIP	Investors In People
BBA	Broadly By Analogy Pension Scheme	NED	Non-Executive Director
CARE	Career Average Revalued Earnings	NIAO	Northern Ireland Audit Office
CETV	Cash Equivalent Transfer Value	NICS	Northern Ireland Civil Service
CJB	Criminal Justice Board	NICTS	Northern Ireland Courts and Tribunals Service
CJINI	Criminal Justice Inspection Northern Ireland	NIPS	Northern Ireland Prison Service
CJPDG	Criminal Justice Programme Delivery Group	NISRA	Northern Ireland Statistics and Research Agency
CJSNI	Criminal Justice System Northern Ireland	PBNI	Probation Board for Northern Ireland
CPI	Consumer Price Index	PCSPS	Principal Civil Service Pension Scheme
CPO	Case Progression Officer	PDC	Performance and Delivery Committee
DEL	Departmental Expenditure Limit	PP	Public Prosecutor
DoF	Department of Finance	PPS	Public Prosecution Service
DoJ	Department of Justice	PQC	Policy and Quality Committee
DPO	Data Protection Officer	PQS	Prosecution Quality Standards
DPP	Director of Public Prosecutions (for Northern Ireland)	PRC	People and Resources Committee
FReM	Government Financial Reporting Manual	PSNI	Police Service of Northern Ireland
FTE	Full Time Equivalent	RI	Registered Intermediaries
GDPR	General Data Protection Regulation	RMT	Resource Management Team
HCA	Higher Court Advocate	SAD	Senior Assistant Director
HCDG	Hate Crime Delivery Group	SCS	Senior Civil Service
HIA	Head of Internal Audit	SMC	Substance Misuse Court
IAC	Independent Assessor of Complaints	SMG	Senior Management Group
IAO	Information Asset Owner	SMT	Senior Management Team
		SPP	Senior Public Prosecutor
		VWCU	Victim and Witness Care Unit

Foreword by the Attorney General for Northern Ireland



It is once again a pleasure to contribute a preface to the annual report of the Public Prosecution Service.

This report shows the volume and complexity of the work undertaken on behalf of the public as well as the commitment of the PPS under the leadership of the Director of Public Prosecutions, Mr Stephen Herron, to continuous improvement. The challenges involved in prosecuting an increasing number of sexual offences are clear. In this regard, I particularly welcome this year's evaluation of the work of the Serious Crime Unit and the contribution to the review conducted by Sir John Gillen.

I very much commend the external engagement and communications work outlined in the report. If we are to build confidence in our justice

system –and we must – that confidence requires a sure foundation. Public understanding of the justice system is part of that foundation to which this report itself contributes.

John F Larkin QC
Attorney General for Northern Ireland

Foreword by the Advocate General for Northern Ireland



On 9 July 2018, I was appointed Attorney General for England and Wales and by virtue of that office also assumed the duties of Advocate General for Northern Ireland. As Advocate General I am the chief legal advisor to the UK Government on matters relating to Northern Ireland and my responsibilities relate to those matters reserved to Westminster under devolution.

This year represents the first year of leadership of the Public Prosecution

Service by the new Director of Public Prosecutions for Northern Ireland, Stephen Herron. As an experienced Prosecutor who has worked in many different roles within the Service, Stephen Herron has shown ambition for effective service improvement, while demonstrating continued sensitivity to the historic difficulties the people of Northern Ireland face.

I am pleased to see an emphasis in this report on public confidence, accountability and strategic working with the courts and others to meet the demands created by an increasingly complex caseload. There are good grounds to believe that plans for the future, outlined in the report, will help to deliver effective and constructive change for the Service.

My Office works closely with those of the Attorney General for Northern Ireland and the Director of Public Prosecutions and I look forward to that continuing over the forthcoming year.

A handwritten signature in black ink, which appears to read 'Geoffrey Cox'.

The Rt. Hon Geoffrey Cox QC MP
Advocate General for Northern Ireland

Report by the Director of Public Prosecutions for Northern Ireland



I am pleased to present the 2018-19 Annual Report and Accounts for the Public Prosecution Service (PPS), reflecting my first full year in office as the Director of Public Prosecutions for Northern Ireland. Full details of our performance over the last year are detailed within this report, but I have chosen to highlight here some key developments, challenges and opportunities.

In response to budgetary pressures, the PPS set out a comprehensive transformation programme in 2014-15. This resulted in office space reductions of 50%, the streamlining of functions at a reduced number of locations (four as against a previous eight) and the permanent suppression of approximately 20% of staff. It is therefore a smaller, leaner PPS that faces the challenges of current and future demands. I therefore want to

acknowledge the first class commitment and hard work of all PPS staff who have continued to provide a high level of service against this constrained financial backdrop.

Increased Complexity of Casework

The criminal landscape is increasingly layered with competing priorities and 2018-19 has seen changes in the mix of cases that have come to PPS for prosecution decisions. While lower level summary work has reduced in recent years, the more complex indictable work has remained steady over time. However within this we have seen a shift in the offence types received, most notably with a 6.3% growth in sexual offences during 2018-19 (38.2% since 2013-14). Such cases present particular prosecutorial issues, such as the complexity and volume of materials to be reviewed (including social media), the particular vulnerability of many of the victims and the low levels of admission of guilt and subsequent early resolution.

PPS, aware of the increasing need for specialism, set up a centralised Serious Crime Unit (SCU) in 2016 to focus on prosecution decisions in sexual offence cases, non-terrorist murders and cases involving human trafficking. This Unit has developed best practice in these cases and refined procedures to better meet the needs of victims and witnesses. An evaluation of the Unit was undertaken during 2018-19 and recommendations will be implemented by PPS during the incoming year.

These cases by their nature are complex and sensitive and a subsequent consequence is the increased need to brief both senior and junior counsel in the conduct of prosecutions. In November 2012 PPS centralised Senior Counsel briefing and strict guidelines are applied to their use. Over the last number of years increased case complexity has steadily expanded the need to engage Senior Counsel in prosecutions and the rate of briefing in 2018-19 rose to a peak of 11.1% of all cases. By comparison, when PPS first started monitoring in 2013-14 this rate was 6.5%.

I am a member of the Criminal Justice Board, which last year initiated an independent review by Sir John Gillen to examine how current criminal justice arrangements for dealing with serious sexual offending could be improved. The final report was published on 9 May 2019 and the Department of Justice is currently reviewing the recommendations and those involving PPS will be carefully considered. I had the pleasure of meeting with Sir John on numerous occasions in the course of and following publication of his review, and I am convinced that his report makes many recommendations that could positively transform how this complex area of criminal justice is dealt with by all agencies concerned.

Working Strategically with Our Partners

The PPS faces a range of potential pressures in the upcoming years driven by a number of factors, including legacy casework, Brexit, the implementation of direct committal to the Crown Court, the demands of digital evidence and the need for effective disclosure processes. As a Service we strive to plan for future demands and the four strategic priorities of PPS for 2019-20 are focused around our core values as an organisation as set out under our Vision and Values. Operationally, my number one priority is significantly reducing avoidable delay in the prosecution process and a series of initiatives within the PPS are directed at tackling causes and working with partners to implement solutions. The effective management of resources will be important in delivering planned improvements and in light of this PPS is restructuring our internal approach to strategic change.

I see significant changes ahead for the Criminal Justice System in terms of how the various stakeholders interact. A cultural change will be required to move to more proportionate case building focused on reasonable lines of enquiry identified through prosecution engagement with police and defence representatives and supported by active case management from the judiciary. The opportunities for digital transformation of justice delivery is also an area requiring a joined up approach between stakeholders. Each of us responsible for delivering criminal justice should focus on twin objectives of increasing effectiveness and ensuring a fair trial.

Maintaining Public Confidence

Although strategic collaboration between criminal justice stakeholders is important to secure better outcomes, the independence of the Public Prosecution Service ensures the integrity of the prosecution process and is vital in maintaining public confidence.

I see increased open and transparent engagement with the victims and witnesses of crime, representative groupings and indeed the wider community, as vital to maintaining confidence in the criminal justice system and in particular in the independence, fairness and effectiveness of the PPS. There are often misconceptions about the role of the PPS and I wish to reach out more to build understanding of the work we do. Explaining our role within the justice system, providing reasons for our decisions and listening to how we can improve our services will be a key focus of our communications.

I hope that we will be seen as an organisation that learns not only from our mistakes, but our successes. As Director I have seen many examples of victims being expertly supported by both PPS staff and Counsel to see criminal proceedings through to conclusion, but much of this work goes unheralded. Our approach to communications will aim to build on much of the good work that the Service undertakes on a daily basis and will involve continued engagement with the media to ensure accurate reporting of prosecutorial matters of interest to the public.

Supporting Our People

Although we are independent and impartial that does not mean that we are isolated or distant, and it takes personal qualities like empathy and sensitivity along with strong professional skills and knowledge to ensure we retain the confidence of those we serve. In this, as in all aspects of our work, our staff remain our greatest asset and I am committed to their continuing development and supporting them fully to do the best they can.

During 2018-19, PPS became the first NI Civil Service Department to achieve accreditation under Investors in People Sixth Generation. Through a series of staff workshops we have developed five priorities within the PPS People Plan. One of the innovative ideas that has emerged is the establishment of a new staff engagement network - the PPS People Forum. Led at Assistant Director level, the Forum includes representatives from across PPS and will play a crucial role in influencing new approaches to staff engagement.

A vital component of development in this area has been, and will continue to be, the investment in staff training. The forthcoming refresh of our prosecution panel of Junior Counsel in July 2019 also provides us with the opportunity for joint training events, so that there continues to be a consistent, professional approach to case handling from receipt of file to disposal at court.

2018-19 has been a period of considerable change for the senior management structure of the PPS. The Deputy Director, Michael Agnew, was permanently appointed in April 2018 and Marianne O’Kane took up the post of Senior Assistant Director of Serious Crime and Regional Prosecutions from January this year. Along with our Senior Assistant Director for Resource and Change, Ian Hearst, I am privileged to be assisted in leading the organisation by such experienced and dedicated colleagues.

Two new Non-Executive Directors (NEDs), David Best and Glenn Houston, joined our Management Board from January 2019. I would like to express my sincere thanks to David Hughes-Hallett and Christopher Welford, our outgoing NEDs, who have provided both excellent support and challenge when required over their term, and leave us on a secure governance footing going forward.

I am delighted to have strong teams in place across every area of our business to proactively face the challenges ahead, and I am confident that we will be able to deliver on an ambitious agenda to improve service delivery.

Stephen Herron
Director of Public Prosecutions
for Northern Ireland

Performance Report

Overview of Performance

► The PPS Year in Summary

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

Strategic Priority 1



43,298

CASES RECEIVED IN 2018/19



50,336

DECISIONS ISSUED



30,613

DEFENDANTS DEALT WITH AT COURT

Building the trust of victims, witnesses and the community we serve

Strategic Priority 2



73%

CONFIDENCE IN THE FAIRNESS AND IMPARTIALITY OF THE PPS



59

COMPLAINTS RECEIVED
2 UPHELD AND 7 PARTIALLY UPHELD



186

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

Strengthening our capability to deliver

Strategic Priority 3



100%

FOI REQUESTS DEALT WITH WITHIN AGREED TIMESCALES



£34.1 million

Total DEL Budget 2018-19



£33.8 million

Net DEL Resource Outturn 2018-19



98.0%

OF INVOICES PAID WITHIN AGREED TIMESCALES

Supporting and empowering our people

Strategic Priority 4



436.6

SUBSTANTIVE FTE AS AT 31 MARCH 2019



93%

OF STAFF WORKING IN FRONTLINE SERVICES



56%

EMPLOYEE ENGAGEMENT - NICS PEOPLE SURVEY

► 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 Structures

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

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

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

The PPS Corporate Services function is responsible for the organisation's support services such as Policy and Information, Finance, Communications, Resource Management, Business Assurance and Information and Communications Technology (ICT), as well as the Victim and Witness Care Unit (VWCU).

Standards Applied

In exercising its functions, the PPS has regard to that it 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 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 for 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 in any case whether criminal proceedings should be brought, what charges should be preferred and how prosecutions should be conducted. It also sets out the standards of conduct that the PPS requires from prosecutors, including external counsel instructed on behalf of the Director.

Conduct of Prosecutions

The majority of prosecutions are heard in the Magistrates' Court. Prosecutions in the Magistrates' and Youth Courts, and appeals to the County Court, are conducted by Public Prosecutors (PP) - in house lawyers with rights of audience in NI Courts.

The most serious offences are heard in the Crown Court. These cases are generally conducted by external counsel who also cover cases at the High Court and the Court of Appeal. This role makes external counsel essential to the effective delivery of PPS services.

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

Working in Partnership: Criminal Justice System Northern Ireland

The PPS works in partnership with the Police Service of Northern Ireland (PSNI), the Northern Ireland Courts and Tribunals Service (NICTS), the Northern Ireland Prison Service (NIPS), the Probation Board for Northern Ireland (PBNI), the Youth Justice Agency and the Department of Justice (DOJ), as part of the Criminal Justice System Northern Ireland (CJSNI).

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

Risk Management

The PPS is committed to high standards in corporate governance. Effective risk management processes have been developed to improve the quality of decision making and the ability to deliver on strategic and operational objectives. The PPS risk management framework complements the current Corporate Plan, Annual Business Plans and financial management arrangements which together provide the systems to manage the Service’s resources.

The Corporate Risk Register is aligned with the four strategic priorities of the PPS. During 2018-19 the Board identified ten corporate risks that could, if not managed properly, have reduced the Service’s ability to deliver against its strategic priorities. These were as follows:

Strategic Priority	Risk Area
Efficiency and Effectiveness	<ul style="list-style-type: none"> • Management of Serious and High Profile Cases • Legacy Casework • Disclosure of Evidence
Building Confidence	<ul style="list-style-type: none"> • Compliance with PPS Victim and Witness Policy • Stakeholder Engagement
Our Capability to deliver	<ul style="list-style-type: none"> • Change Management • Funding • General Data Protection Regulation
Our People	<ul style="list-style-type: none"> • Performance Management • Business Resilience

One new risk was identified for 2018-19. This reflected potential gaps in the Service’s compliance with the duty of disclosure and was highlighted to the Board by failures in cases in England and Wales.

PPS has continued to look at the future operational implications of Brexit and has been allocated additional funding of £350k to manage the consequences of leaving under a deal scenario during 2019-20. There are uncertainties about future processes, case volumes and challenges in the form of judicial reviews, but Brexit has not been raised as a corporate risk at this point.

Corporate Planning in the Public Prosecution Service

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

Performance during 2018-19

Strategic
Priority **1**

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

Objective 1.1:

To reduce avoidable delay and improve our service delivery through stronger partnership working.

Tackling Avoidable Delay

Justice Act

The PPS is participating in the 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. Programme for Government Indicator 38 - to increase the effectiveness of the justice system – is tasked to the DoJ and it has established a delivery group, including PPS representation, to provide oversight for the delivery of the overall Programme.

During 2018-19, this work has been wide-ranging, involving a number of different strands. For example, the committal reform initiative, which originates from the 2015 Act, sets out a number of significant changes to the committal arrangements in Northern Ireland. These include the direct committal from the Magistrates' to the Crown Court of an accused person, charged with specified offences (such as murder or manslaughter) and a mechanism to deal with cases suitable to be tried on indictment where the accused indicates at an early stage that they intend to plead guilty.

The overall aim of the initiative is to speed up conduct of cases, facilitate early and targeted case management and reduce demands on witnesses. The Committal Reform Working Group, which includes PPS membership, has made significant progress in developing the legal framework and technical changes which are needed to support the reform. The final target date for implementation is subject to the passage of the Criminal Justice (Committal Reform) Bill which provides for a number of additional changes, such as the abolition of oral evidence at committal.

Working Together

In November 2015, Criminal Justice Inspection Northern Ireland (CJINI) released a report on the quality and timeliness of police files. In response to the report, PPS and PSNI formed a joint project team to explore the key issues raised. Several methods for improving file quality and reducing delay are being trialled during a pilot exercise based on offences investigated by PSNI's A District (Belfast City).

Phase 1 of the project was conducted between February and December 2017, and successfully introduced agreed evidential standards and proportionate file build specifications for summary offences.

Phase 2 commenced in February 2018 and focused on the following key areas:

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

The approach piloted in Phase 2 resulted in better quality files, improved timeliness, more effective court appearances and a reduced number of court adjournments. Following a full evaluation, conducted in October 2018, it was decided that the Working Together principles would be rolled out for the majority of summary offence types across Northern Ireland.

Indictable Cases Process

The Indictable Cases Process (ICP) roll-out commenced in May 2017. The initiative aims to reduce avoidable delay for certain offences prosecuted in the Crown Court. It seeks to streamline the investigation and prosecution processes by applying agreed evidential standards, embedding the use of proportionate evidence, supporting judicial case management and effective sentencing arrangements.

The focus in 2018-19 remained on identifying and driving cases under this initiative in order to deliver improved timeliness. Whilst the numbers of cases identified as being suitable for treatment via ICP is lower than originally projected (approximately 500 cases by 31 March 2019), PSNI and PPS continue with efforts to raise awareness and to highlight the benefits of the process operationally. There has been a very significant programme of awareness since rollout, including a conference style event hosted by DoJ, attended by the DPP, the Chief Constable and the Presiding District Judge and an awareness session with PPS Panel Counsel. A further programme of awareness raising is currently being arranged with defence practitioners. An interim evaluation will be undertaken by the DOJ during 2019-20.

Problem Solving Justice

Problem Solving Justice (PSJ) is a DOJ led programme which aims to tackle the root causes of offending behaviour and reduce rates of re-offending. In total there are five initiatives under the PSJ umbrella. PPS is closely involved with two of these initiatives – the Domestic Violence Perpetrator Programme (DVPP) in Londonderry Magistrates' Court and the Substance Misuse Court (SMC) in Belfast Magistrates' Court. The DVPP initiative is currently operating on a pilot basis, pending evaluation. The SMC pilot which was due to end on 31 March has now been extended to the end of 2019-20.

Case Progression Officer Pilot

In March 2018 the NI Audit office published their Report 'Speeding up Justice: Avoidable Delay in the Criminal Justice System'. One of the key recommendations in the report highlighted the need for a dedicated resource to assist the Judiciary with case progression. In response to this recommendation DOJ established a new Pilot covering Belfast and Newry / Craigavon Crown Courts, for a period of 12-18 months.

The PPS has now appointed two Case Progression Officers (CPOs) – one for Belfast and one for Newry and Craigavon. The PPS CPOs will work closely with the NICTS CPO staff, who will be directed by the Judiciary - for example to gather information, progress tasks or the service of outstanding material and monitor case progression in order to identify potential blockages. The PPS CPOs will be responsible for submitting regular case progression reports to their respective Regional ADs and Business Managers.

Objective 1.2:

To promote the highest standard of decision-making, case preparation and advocacy, applying our Quality Standards on a fair and consistent basis.

Legal Quality Assurance

A number of thematic reviews were undertaken by the Policy and Information Unit during 2018-19, including a review of the ICP and decision making in drug cases. Members of the Policy team have also quality assured the PSNI's use of Community Resolution Notices. This is carried out monthly 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.

Case Management

A new Case Management Policy was implemented in 2016 to identify risks to a successful outcome in difficult and complex cases at an early stage.

Case management panels were also introduced as part of the new arrangements. The panels serve as a forum for the consideration of selected complex and/or high profile cases. They involve a structured meeting between the prosecutor, the AD and the senior legal team (chaired by the Director) with a view to discussing issues and challenges and providing additional support and guidance as needed. During the year, panels were held in respect of six cases.

Policy Development

A number of new or updated policy statements have been progressed during 2018-19, including the prosecution of road traffic offences. A number of policies were published for consultation including guidelines for the prosecution of young offenders and the use of diversionary disposals. The preparation of the young offenders and road traffic policies were informed by pre-consultation exercises, targeted at specific public bodies and voluntary sector groups.

A number of internal guidance documents have also been published, covering issues such as the preparation of victim impact reports, offences under the Laser Misuse (Vehicles) Act 2018 and the recording of reasons in indictable cases.

Advocacy

Advocacy Standards

Training continues to play an important role in maintaining the quality of our advocacy. During 2018-19, seven PPs attended the Law Society's Advanced Advocacy Course.

Higher Court Advocates

The PPS continues to use three in-house Higher Court Advocates (HCAs) to conduct cases in the Crown Court. For nine months during the year, the HCAs were redirected to assist with backlogs in casework particularly in relation to sexual offences hence there was a significant reduction in the number of Crown Court cases conducted by them during 2018-19 (55), as compared with 2017-18 (210).

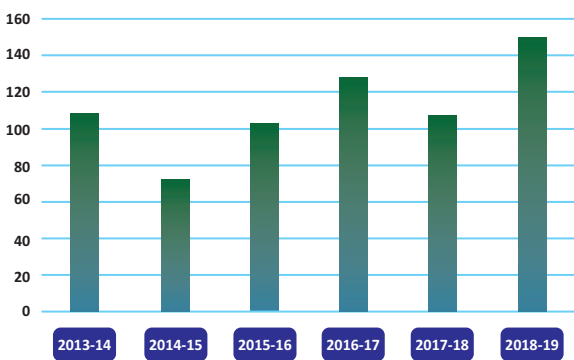
The ongoing monitoring of the HCA scheme has demonstrated a number of benefits, including the cost effectiveness of their usage.

Panel Counsel Scheme

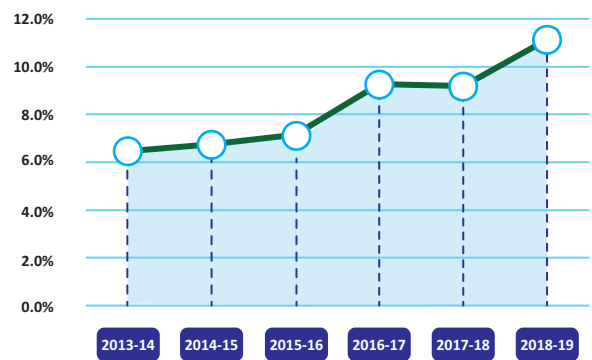
In 2009, the Service established a Panel Scheme for the instruction of external counsel, both junior and senior. A refresh of the junior panel was taken forward in 2015, via an open competition, and a new panel appointed. The senior panel was dispensed with from this date, as small numbers made briefing restrictive. The junior panel continued to operate effectively during 2018-19 and will be refreshed again during the first quarter of 2019-20.

Over the course of the financial year, Senior Counsel was briefed in 11.1% of Crown Court cases; a material increase against the 2017-18 rate of 9.2%. This was largely the result of a 40% increase over this period in the case types where two counsel are required.

Cases numbers briefed to Senior Counsel



% of cases briefed to Senior Counsel



Strategic Priority 2 Building the trust of victims, witnesses and the community we serve

Objective 2.1:

To meet our commitments under the Victim and Witness Charters, providing victims and witnesses with the information and support they need.

Services to Victims and Witnesses

Victim and Witness Care Unit

During 2018-19, the Victim and Witness Care Unit (VWCU) has delivered on its obligations under the Victim and Witness Charters, as well as to front-line service delivery functions within the PPS. The VWCU’s management continue to work with their delivery partner, PSNI, to ensure the Unit is resourced effectively.

During the year PPS has assisted Victim Support NI (VSNI) to deliver training to Court Observers as part of an innovative new project. We have also been working with VSNI to improve court waiting times.

Registered Intermediaries Scheme

The PPS has continued to support the Registered Intermediaries (RI) Scheme and representatives from the PPS attend the RI Users Group. The RI scheme operated in the Crown Court but was extended to the Magistrates' Courts in April 2017. It will be evaluated in early 2019-20 to determine whether any further refinements are needed and to allow decisions to be taken around funding.

Track My Crime

The PPS online victim information portal, known as 'Track My Crime', was launched in November 2016. The system is based on an initiative developed by the Ministry of Justice in England and Wales and is intended to provide victims of crime with access to and information about the progress of their cases, on a 24 hour basis. This information includes updates at key stages of the process, such as when the prosecution decision has been taken or, where applicable, a defendant has pleaded guilty.

Initial usage of the portal was low, however efforts have been made to improve awareness of the facility, and as of 10 April 2019 more than 255 persons had registered on the site.

Victim and Witness Steering Group

The PPS is a member of the interagency Victim and Witness Steering Group (VWSG) which provides a co-ordinating forum to deliver the strategic policy direction given by the CJB. There were a number of meetings of the VWSG during 2018-19 to afford CJSNI partners an opportunity to discuss issues pertaining to implementation of the Victim and Witness Action Plan 2017-20 and how compliance with the Victim Charter can be monitored.

The Gillen Review

In November 2018 the Right Honourable Sir John Gillen published his 'Preliminary Report into the Law and Procedures in Serious Sexual Offences in Northern Ireland' for consultation. This independent review was commissioned by the CJB in April 2018. It formally commenced in May 2018 and focused on the timeframe of an offence, beginning from when it was committed to its eventual disposal in the justice system. The purpose of the Review was to determine whether current arrangements deliver the best outcomes for victims, defendants and justice and to make recommendations for improvements.

The draft report went to consultation and PPS responded prior to the closure date of 13 February. The final report was published on 9 May 2019 and identified 253 final recommendations, the implications of which PPS is currently considering.

Hate Crime

In August 2018, the PPS published detailed statistics in relation to the prosecution of cases involving hate crime during the 2016-17 and 2017-18 financial years. The coverage of these statistics included details of enhanced sentences imposed in cases aggravated by hostility.

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.

G3P Reloaded Programme

Together with DOJ and PSNI, PPS participated in a series of hate crime study visits in Belfast, Helsinki and Turin. The Good Practice Project, entitled 'G3P Reloaded Programme', is funded by the EU and follows on from a previous initiative delivered by the Northern Ireland Council for Ethnic Minorities, in which PPS was also a participant.

The programme was established with the aim of addressing observations expressed in December 2016 by the UN Committee on the Elimination of Racial Discrimination. The first study visit took place in May 2018 in Belfast and included presentations by hate crime representatives from DoJ, PSNI, PBNI and PPS. Subsequent study visits took place in Helsinki (June) and Turin (October). Participation in the visits will inform the ongoing work of the HCDG and enhance future relations between the participating organisations.

No Place for Hate Initiative

PPS has been actively engaged with PSNI as part of their *#noplacforhate* initiative during 2018-19. Other stakeholders include the Rainbow Project, PBNI and local Police Community Safety Partnerships. The initiative has involved attendance and participation at community-based events across the various PSNI districts. Events to date have taken place in Londonderry, Belfast, Portadown, Newtownards and Omagh and further events are planned during 2019-20.

Witness Expenses

Where prosecution witnesses attend court in proceedings to which they have been summoned, PPS is responsible for meeting their expenses. Each witness is allocated a Case Officer from within the VWCU who will assist witnesses with queries, help determine what payments they are entitled to and make travel arrangements on their behalf. The rates of witness expenses payable are equivalent to those paid by the Crown Prosecution Service in England and Wales. Total PPS witness expenses for 2018-19 were £300k, compared with £328k in 2017-18.

Objective 2.2:**To improve public confidence by engaging effectively with stakeholders and the wider community.****Communications Project**

Work on a new PPS Communications Strategy, website and intranet has been ongoing. This work has built on research undertaken to better understand the communication needs of the PPS internally, and of all external stakeholders, including partner agencies and victims and witnesses. A new PPS website will be launched during the summer of 2019.

Outreach Programme

Over the course of 2018-19 a series of interagency 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.
- Representation at the Belfast Pride and Mela Festivals.
- Presentations to voluntary organisations on the role of the PPS.
- Meetings with local elected representatives, including MPs and MLAs.
- Seminars with school and university students, including the Attorney General's 'Living Law' Programme and presentations to law students from Ulster University.
- Media interviews and briefings.
- Participation in Business in the Community initiatives.
- The hosting of foreign delegations. For example in March 2019, the PPS hosted a delegation of senior judges and prosecutors from Japan who were on a fact-finding tour of the UK and Ireland.

Complaint Handling*Complaints dealt with in 2018-19*

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

There is also an Independent Assessor of Complaints (IAC) for the Public Prosecution Service. The role of the IAC is to conduct a review where the complainant is not satisfied with the way in which the PPS has dealt with the matter. The IAC can investigate only after the case has been considered by the PPS, and if the complaint is not primarily prosecutorial in nature. The current post holder, Mr Alan Henry OBE, was appointed in June 2013.

During the year, a total of 59 complaints were received by the PPS, a decrease on 2017-18 (90). Two of these complaints were fully upheld and a further seven upheld in part.

As part of his review of activity for 2018-19, the IAC has carried out an audit of all complaints dealt with by the Service over the year. The IAC's latest annual report will be published on the PPS website which also contains previous reports and further information on the complaint handling process.

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 participated in a Mutual Evaluation of the United Kingdom conducted by the Financial Action Task Force (FATF). The FATF is an international body established in 1989 and its objectives are to set standards and promote effective implementation of legal, regulatory and operational measures for combating money laundering, terrorist financing and other related threats to the integrity of the international financial system.

During 2018-19 a total of 43 confiscation orders were granted by the courts, with a value of £2,088k. This compared with the total of 56 orders granted during 2017-18, with a value of £1,462k.

Strengthening our capability to deliver

Objective 3.1:

To build and maintain a resilient and sustainable business model within the resources available.

Financial Management

Details of the PPS's financial outturn are presented within the Financial Performance Summary. Accounts production is undertaken by PPS retained finance team in conjunction with the shared service, Account NI, which provides an integrated Resource Accounting and Budgeting System for all NICS Departments. PPS joined Account NI in July 2012.

Fraud and Bribery

PPS recognise there is need to maintain the awareness of staff at all levels to safeguard public resources against the risk of fraud and bribery. During the year PPS worked with all business areas to reinforce the need to consider 'fraud proofing' in all policy development.

Review of Financial Services

The Stormont House Agreement agreed by the NI Executive on 22 January 2015, included a commitment to the extension of shared services across the Northern Ireland public sector. This subsequently led to the establishment of the Public Sector Shared Services Programme focused on driving efficiency and economies of scale through common services. The programme is overseen by a cross-sectorial programme board chaired by the Head of the Civil Service. During 2018-19 PPS has continued to support development work to underpin this initiative.

Information and Communications Technology (ICT)

The Service is focused on exploiting the benefits offered by digital working and there is an annual ongoing investment in ICT systems, including the Case Management System (CMS) which supports the PPS's business processes.

The Causeway System already provides for electronic sharing of information between the main criminal justice organisations in Northern Ireland. A new Causeway contract has been awarded and migration to the new service was completed in March 2019. This new contract will be integral to the advancement of digital working across the CJSNI over the next ten years.

A range of CMS and Causeway enhancements have been progressed during the year, including the development of changes to improve indictable case progression and changes to support problem solving courts.

During 2016-17, the PPS piloted the use of a new electronic case file application running on secure tablet devices. These tablets are taken into court by PPS staff and significantly reduce the requirement for paper files. During 2018-19 the tablet devices have been fully implemented across the PPS regions and in all Magistrates' Courts. Work continues to enhance the application and make court processes more effective and efficient.

The implementation of secure remote access facilities has been implemented. This now enables PPS staff to access all of the Service's systems when at court, providing a more agile, flexible way of working.

Over the year a Digital Strategy and Plan was approved to cover the period 2018 – 2022. This introduces a programme of work to increase levels of digital working across the Service and across justice as a whole. In particular it is planned to work with partners to develop linked systems that will enable the digital sharing, reviewing and presentation of video, photographic and audio evidence, to develop systems that will enable digital disclosure of evidence to the defence and to continue the expansion of our electronic case file into the Crown Court.

Sustainable Development

The Service has further promoted recycling within the workplace. Food waste disposal was introduced into all offices in September 2018 and mixed recycling was simplified. Further to this a new contractor was appointed to collect general waste. This has resulted in waste being diverted from landfill, with the majority of general waste converted into a waste derived fuel and sent to purpose built energy facilities. Staff have embraced the new recycling initiatives.

On the 20th anniversary of the NI Environmental Benchmarking Survey, the PPS has, for the third year in a row, moved up a band to achieve a Gold Award. A total of 101 organisations from across Northern Ireland were assessed and the PPS is one of only thirteen organisations that improved environmental performance by over 10%.

The Service's maintenance, procurement and off-site storage contracts continue to be managed centrally through the Central Procurement Directorate within DoF. Sustainable development is factored into the establishment of all contracts

Objective 3.2

To strengthen our accountability as a non-ministerial department by developing and maintaining a transparent and effective governance framework.

Security Policy Framework

Information Assurance

The main focus for the organisation during 2018-19 was the implementation of the General Data Protection Regulation (GDPR) and the related Data Protection Act 2018. In line with the

requirements of the new legislation, the Service has appointed a permanent Data Protection Officer (DPO). The DPO has led compliance implementation, for example developing a suite of privacy notices for PPS data, reviewing all information assurance policies, contracts and Information Sharing Agreements and carrying out staff awareness and training. The DPO has worked closely with colleagues in the wider NICS via the DPO Forum to develop corporate approaches where appropriate.

The DPO has reported regularly to the People and Resources Committee over the course of the year and continues to provide regular updates to the SMT and assists them in responding to data incidents.

Business Resilience

The pressure of work from GDPR meant that a major review of the PPS Corporate Business Continuity Plan was postponed until 2019. Work has now started on a review of the Plan and this will continue in 2019-20. There were no major business continuity incidents during the year.

Disability Action Plan

The Service's Disability Action Plan covered a one year period to 31 March 2019. The plan set out a range of actions through which the Service would seek to implement its disability duties in areas such as victim and witness services, partnership working, communication and staff training. Issues addressed during 2018-19 included the provision of disability awareness e-learning training to staff.

The SAD for Resources and Change, as the PPS Equality Champion, has participated in the regular meetings of the NICS Diversity Champions Network.

Equality Scheme

The Service published a detailed Equality Action Plan for 2018-19. Key objectives achieved during the year included the publication of statistical bulletins on the prosecution of sexual offences and hate crime and the Service's ongoing support of the RI Scheme.

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 sent to the Equality Commission in August 2018.

The Rural Needs Act

The Rural Needs Act (Northern Ireland) 2016 came into operation for public authorities on 1 June 2017. The Act requires policy makers to have due regard to rural needs when developing and implementing policies and when designing and delivering public services. In order to fulfil its obligations under Section 1 of the Act, two Rural Needs Impact Assessments have been completed during 2018-19, in respect of the Guidelines for the Prosecution of Young Offenders and Guidelines for the Use of Diversionary Disposals. No impacts were identified in the consideration of these policies.

**Strategic
Priority 4****Supporting and empowering our people****Objective 4.1**

To deliver the Service's priorities through strong leadership and effective performance management.

Objective 4.2

To provide a supportive environment, enabling our workforce to meet business needs.

Staffing levels

The PPS's current full time equivalent (FTE) staff capacity is 478. As at 31 March 2019, the overall FTE staffing level was 436.6 and there were 468 staff employed. In addition there were 35.8 temporary and seconded staff in post.

Over the year the PPS Resource Management Team (RMT) has striven to maintain FTE staffing levels against capacity. The 2018-19 recruitment programme involved the use of external competitions, including those for SAD, AD, Senior Public Prosecutor (SPP), Principal Public Prosecutor (PPP) and Public Prosecutor (PP) posts, as well as elective transfers. A total of 53 administrative staff were promoted via NICS General Service promotion competitions, most of them leaving the PPS to take up alternative posts elsewhere. This position has also been managed by the RMT.

Learning and Development

The Service's Corporate Training Plan for 2018-19 was built around the training needs identified by senior management in consultation with the RMT. Throughout the year, RMT ensured that generic and mandatory training needs were addressed and delivered to the required standard.

In addition to generic training delivered by the Centre for Applied Learning, a wide range of specialist training was procured and delivered to staff. Staff also made use of the NICS Assistance to Study for Adult Further Education programme which made funding available for continuing applications in 2018-19. A total of 405 training days and 137 training events were attended by PPS staff and six e-learning packages were rolled out to staff.

Investors In People

In October 2017, the PPS Management Board approved a proposal for the organisation to seek Investors In People (IIP) accreditation under the new Sixth Generation Framework. A steering group was formed to assist with preparations for the organisation's assessment against the framework, which took place in September 2018. The final IIP report was presented to the SMT in January 2019, confirming that the PPS had been awarded IIP status until August 2021. The reaccreditation process has also helped to inform the development of the PPS People Plan.

PPS People Plan 2018-21

Whilst the NICS has ownership of the NICS People Strategy, the PPS has responsibility for developing and delivering a department-specific People Plan that clearly aligns with the NICS vision, core messages and intent but which at the same time remains relevant and engaging for the staff in the PPS. PPS is committed to the following principles:

- Encouraging effective management and leadership at every level;
- Providing a role model in good behaviours; and
- Creating better infrastructure to support internal communications.

The PPS People Plan will focus on five priorities identified by PPS staff where realistic ambitions and change would make a positive difference and improve staff engagement.

The People Plan reflects the strategic objectives of the NICS to be well-led, outcome focussed and high performing and places diversity and inclusion at its centre. The PPS embraces the need for a truly inclusive workforce culture that reflects the society we serve.

Working within the NICS

The new centralised NICS Human Resources function, NICS HR, was launched on 3 April 2017. This is being taken forward as part of a three year change programme which will include a focus on enhancing the role of line managers in managing and developing people. Training, support and guidance will be provided to line managers as the changes are implemented.

As a non-ministerial department, PPS is fully engaged with NICS HR through regular meetings with Strategic Business Partners. During the year a senior NICS HR representative has attended all meetings of the PPS People and Resources Committee providing guidance and advice on a range of issues.

Social Responsibility

The PPS continues to work in partnership with Business in the Community to promote and deliver the various challenges and volunteer projects as set out in the PPS Corporate Social Responsibility Action Plan. During 2018-19, PPS staff volunteered to help in a range of organisations including the 'Digital Learning Day' in various libraries across NI, Warren Grange in Newry and Musgrave Park Hospital in Belfast.

PPS has also facilitated 'link and learn' sessions to staff throughout the year. These sessions have included: Introduction to Dementia Awareness, Introduction to Mindfulness, 'Take Ten' Stress Management and Let's Talk about Pancreatic Cancer.

Respect for Human Rights

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

Health and Safety

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

During the course of the year a range of health and safety assessments have been carried out and some minor accidents have been investigated. The PPS Health and Safety Committee meets on a quarterly basis and PPS continue to be represented on the NICS Inter-departmental Health and Safety Committee and the Central Government Fire Safety Committee.

Performance Analysis

► Performance against Key Delivery Targets

The PPS Business Plan for 2018-19 set out how the PPS’s objectives were to be taken forward and included a total of 31 key delivery targets against which the performance of the Service was to be measured. These targets spanned the four PPS strategic priorities for the year.

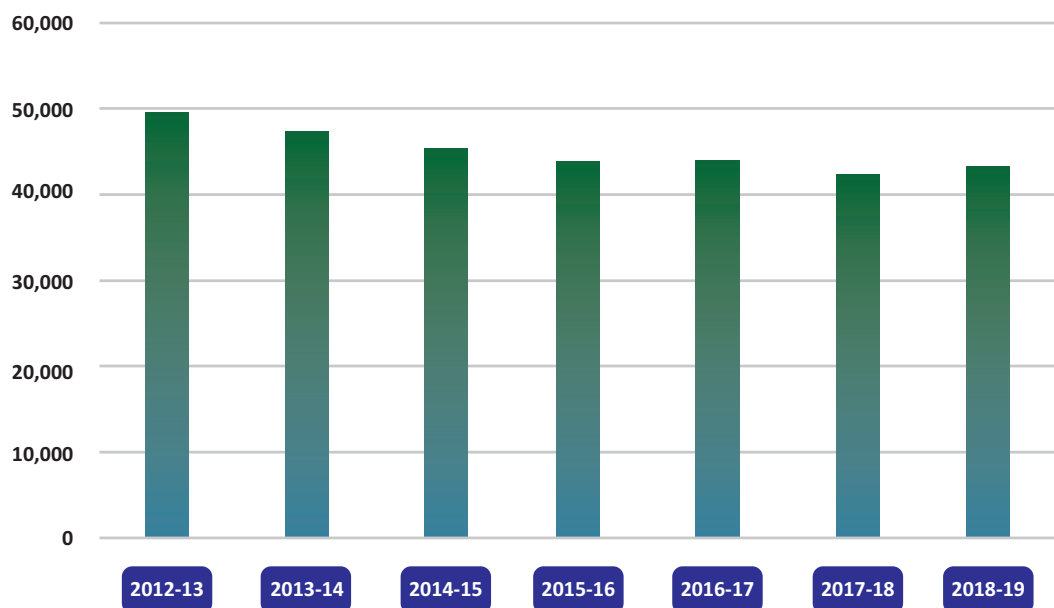
Details of the Service’s caseload and performance for the year are set out below, including information in respect of longer term trends where appropriate. A summary of the Service’s achievement against the agreed key delivery targets has been published on the PPS website at www.ppsni.gov.uk

SP1: Supporting a safer community by providing an effective and high quality prosecution service

Caseloads

In 2018-19 PPS received 43,298 cases, a level similar to that in 2017-18 (42,395). Over previous years, there had been a steady decline in file numbers and the current volume represents a decrease of 12.75% on the 49,628 cases received in 2012-13. This was largely due to reductions in less complex summary cases, for example involving minor disorder and lower value retail theft, many of which are now dealt with directly by PSNI by way of Penalty Notices for Disorder (PND) or Community Resolution disposals.

PPS Caseload 2012-13 to 2018-19



In contrast case numbers in the most serious case categories have remained steady. In 2018-19 4,438 files were received in 'case weight' categories 1 – 4 (including homicide, sexual offences and serious fraud), which are normally dealt with by SPPs. This compared with 4,287 in 2017-18 and 4,132 in 2011-12.

Decisions Issued

A total of 50,336, prosecutorial decisions were issued by the Service during 2018-19, which included 1,697 (2017-18, 1,415) decisions for prosecution on indictment and 29,201 (2017-18, 29,310) for summary prosecution.

The Test for Prosecution was met in the majority of cases considered by prosecutors during 2018-19. Of the 50,336 persons subject to a prosecutorial decision, nearly seven-tenths (69%) were issued with a decision for prosecution or for diversion from the courts. This was a similar outcome to the previous year (69%).

Over the period from 2012-13, the volume of decisions issued has fallen by 18.8% (from 61,955 to 50,336), mirroring the decline in case receipts.

Persons Dealt with at Court

During 2018-19, 1,458 defendants were dealt with in the Crown Court in Northern Ireland. This was a decrease of 3.4% on the previous financial year (1,510).

The overall conviction rate in the Crown Court during 2018-19 remained high at 84.4%. The equivalent figure for 2017-18 was 84.8%.

In the Magistrates' Courts, 29,153 defendants were dealt with during 2018-19, an increase of 3.5% on the previous year (28,066). The conviction rate during 2018-19, at 81.1%, represented a slight increase on 2017-18 (80.0%).

Quality Assurance

Dip Sampling

A key component of the PPS's legal quality assurance arrangements is the dip sampling of cases by ADs against the Service's Prosecution Quality Standards (PQS), introduced in 2015. PQS provide for a number of in-depth reviews to be carried out on a monthly basis, covering a total of 19 questions on topics such as the quality of advice to police, the conduct of disclosure and the standard of services delivered to victims and witnesses. All cases for dip sampling are selected independently by statisticians from the Northern Ireland Statistics and Research Agency.

During the year, 324 cases were dip sampled under the PQS framework. An analysis of the findings has shown that the quality of decision-making remains high, with 97.2% of decisions assessed as in accordance with the Code for Prosecutors (2017-18, 98.1%).

No Bills and Acquittals by Direction

In addition to monthly dip sampling, senior managers review a range of serious cases in the Crown Court where there has been a No Bill or An Acquittal by Direction. During 2018-19, a total of 19 No Bills (all charges) were granted and there were 19 Acquittals by Direction. Both these outcomes exceeded targets set for the year (14 and 17 respectively).

Review of Charges

The PPS target is to review 90% of charge sheets in 28 day charge cases within 3 working days of first appearance at court. Overall performance during 2018-19 was just below the target, at 89.8% (2017-18, 88.8%). The target was met in both the Foyle and Newry regional offices, but not in Belfast. This was largely the result of resource pressures relating to the number of available PPs in the Belfast and Eastern Region.

Timeliness of Decisions

Performance in respect of the timeliness of prosecutorial decisions is monitored by senior management on an ongoing basis. The PPS Business Plan for 2018-19 included 10 timeliness targets, covering the issue of indictable prosecution decisions, summary prosecution decisions, diversionary decisions and no prosecution decisions. Of the 10 targets, 8 were achieved.

The targets not met related to timeframes for indictable prosecution decisions; i.e. to issue 50% and 80% of indictable decisions in 100 and 180 days respectively. Performance against the targets for 2018-19 was 49.3% in 100 days and 70.8% in 180 days. This can be attributed to a number of factors, including shortages against agreed capacity levels within the legal grades. The SCU which deals with all murder, manslaughter and serious sexual offences, has also faced significant pressures as caseloads have escalated to levels higher than originally anticipated when it was established in 2016. SMT continues to monitor performance on an ongoing basis, seeking to address resource pressures as they arise and, where appropriate, reallocating less complex case types to the Regions. A review of the SCU has been conducted by Business Consultancy Services and relevant recommendations are being implemented.

The time taken for responses by police to Decision Information Requests (DIRs) continues to be a key issue in the time taken to issue decisions, particularly in more serious cases. A DIR is issued by PPS to police where the evidence and information contained in an investigation file is incomplete and a further written report or action from the police is required. Over half of the indictable prosecution decisions issued by PPS during 2018-19 required one or more DIRs.

SP2: Building the trust of victims, witnesses and the community we serve

Victim and Witness Care

The performance of the VWCU continues to be reviewed by the VWCU Operations Board on the basis of agreed performance measures. Key outcomes for 2018-19 were as follows:

- 89.9% of file receipt notifications issued within 7 days (target 90%);
- 97.7% of decision notifications issued within 7 days (target 90%); and
- 98.1% of notifications of the arraignment date issued within 7 days (target 80%).

Public Confidence – NI Omnibus Survey

On an annual basis the PPS commissions questions for inclusion in the Northern Ireland Omnibus Survey, which is carried out by NISRA's Central Survey Unit. A total of five questions were included in the 2018 survey to gauge public awareness of the PPS and its role. Key results were as follows:

- Nearly three-quarters (73%) of those who had heard of the PPS were very or fairly confident regarding the fairness and impartiality of the Service. This compared with 76% in 2017 and 71% in 2016.
- Two thirds (67%) of respondents were very or fairly confident that the PPS is effective at prosecuting people accused of committing a crime, compared with 71% in 2017-18.

The results of the survey, which were published in September 2018, have been considered by senior managers and will help to inform the development of PPS policy.

Requests for Review

During 2018-19, 186 requests for review of a prosecution decision were made by victims of crime, nine of which resulted in the original decision being changed. This compared with 157 reviews in the previous year, seven of which resulted in a change of decision.

Complaints

Targets in this area relate to the acknowledgement of complaints (95% within 5 working days) and the completion of the assessment of complaints (95% within 20 working days). In 2018-19, PPS acknowledged 100% of complaints within 5 days however the percentage of complaints completed in 20 days was below target at 86%. The equivalent figures for the previous year were 95% and 95% respectively.

SP3: Strengthening our capability to deliver

Budget Outturn

The total budget of the PPS for 2018-19 was £36.1m of which £34.1m was in respect of Resource DEL. The Net Resource Outturn was £33.5m which reflects a total underspend of £2.6m. Of this £2.3m was of Annually Managed Expenditure (AME) in respect of budgetary cover for provisions not subsequently required and only £264k in respect of Resource DEL. Detailed explanations of the variances are given in the Financial Performance Summary at page 34.

Freedom of Information

During the year, a total of 61 requests were dealt with under the Freedom of Information Act. All requests were dealt with within the required time limit of 20 working days.

Payment of Suppliers

PPS is committed to the prompt payment initiative which sets out a target for Northern Ireland Departments to pay 95% of external supplier invoices within 10 working days of receipt of valid invoices. PPS payment processing is conducted by Account NI and performance is monitored monthly. For the year ended March 2019, PPS was on target paying 98.0% of invoices within 10 working days. The equivalent performance for 2017-18 was 95.9%.

The Service had also set a target for 90% of purchase orders to be compliant with Account NI procurement guidance. The outcome for the year was 99.0% compared to the 2017-18 outturn of 99.3%. This target will be increased to 95% from 2019-20.

SP4: Supporting and empowering our people

The staff report at page 60 provides detail on PPS staffing for 2018-19.

NICS People Survey 2018

The PPS participated in the 2018 NICS People Survey, the fifth time PPS staff have taken part. The response rate for the PPS was 50%; this was slightly lower than for the NICS as a whole (51%).

The questions in the survey were split across nine main categories (for example 'My Work', 'Organisational Objectives and Purpose' etc.). There were a number of positive findings within the survey, particularly in the following areas:

- My Work – PPS had an overall benchmark score of 69% against 65% for the NICS as a whole.
- Organisational Objectives and Purpose – a benchmark of 84% overall in the PPS compared to 70% in the NICS.
- Resources and Workload – a benchmark score of 74% in the PPS compared to 72% for the NICS as a whole.
- Pay and Benefits – a benchmark score of 37% in the PPS compared to 35% in the NICS.
- Leadership and Managing Change – a benchmark of 37% compared to 33% in the NICS.
- The overall Employee Engagement score for the PPS, at 56%, was higher than the score of 51% for the NICS overall.

A number of issues were also highlighted by PPS staff where improvement is needed, including dealing with poor performance and expanding career development opportunities. The results of the survey have been disseminated to staff and have been used to inform the development of the PPS's People Plan.

► 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 and a notional charge from the NICS Welfare Support Service.

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets

	2018-19 £'000	2017-18 £'000
Net Resource Outturn (Estimates)	33,471	35,191
Adjustments:		
Non-Voted Income in the resource account	-	-
Net Operating Costs (Accounts)	33,471	35,191
Adjustments:		
Voted Expenditure outside budget	(56)	(56)
Resource Budget Outturn (Budget)	33,415	35,135
Of which:		
Departmental Expenditure Limits (DEL)	33,809	33,694
Annually Managed Expenditure (AME)	(394)	1,441

Statement of 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 Department of Finance (DoF).

When the NI Assembly is sitting, it votes on the Main and Supplementary Estimates in order to provide approval for the expenditure of all NI Departments, including PPS. In the absence of the Assembly, this vote was taken through the House of Commons on behalf of the Assembly by the Northern Ireland Office. As set out in the Statement of Assembly Supply, the Department was voted a Resource Estimate Provision of £36,071k for 2018-19 (£36,509k for 2017-18). Details of the PPS Estimate are available from the DoF website.

The PPS outturn for 2018-19 was £33,471k (2017-18, £35,191k) as shown in the Statement of Assembly Supply which is £2,600k lower than the net resource limit. The majority of this variance against the Estimate is of an easement of £2,332k under Annually Managed Expenditure (AME) in respect of potential budget cover for provisions not subsequently required. The Resource DEL easement, at only £264k, represented a 0.8% underspend.

The net cash requirement of the Department, at £33,397k was £1,946k 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 2018-19 were £33,471k (2017-18, £35,191k) and included income of £361k (2017-18, £489k) 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 £1,046k at 31 March 2019 (£1,410k as at 31 March 2018). Total assets comprised property, plant and equipment, intangibles, trade receivables and cash of £9,445k (£10,288k, 31 March 2018). The Department had net liabilities and provisions of £10,491k (£11,698k, 31 March 2018).

PPS as a government department is funded by the NI Assembly and despite a negative equity position is not subject to risks in relation to going concern.

Incentivisation

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 £323k in 2018-19 (£425k, 2017-18). The funding received during 2018-19 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 anticipated operational pressures. In the continued absence of an Executive and Assembly in Northern Ireland, the Central Expenditure Directorate within DoF has undertaken detailed discussions and financial modelling with Departments, including PPS, to inform planning.

The departmental budgets for 2019-20 have been the subject of extensive engagement between the NICS Departments, political parties, the Northern Ireland Office and HM Treasury. The subsequent settlements for Departments that the Secretary of State for Northern Ireland, the Rt. Hon. Karen Bradley MP, considered to be the most balanced and appropriate were reflected in her written statement on Northern Ireland Finance laid in the House on Thursday 28th February 2019. This does of course leave it open to a restored Executive to consider and revise the position.

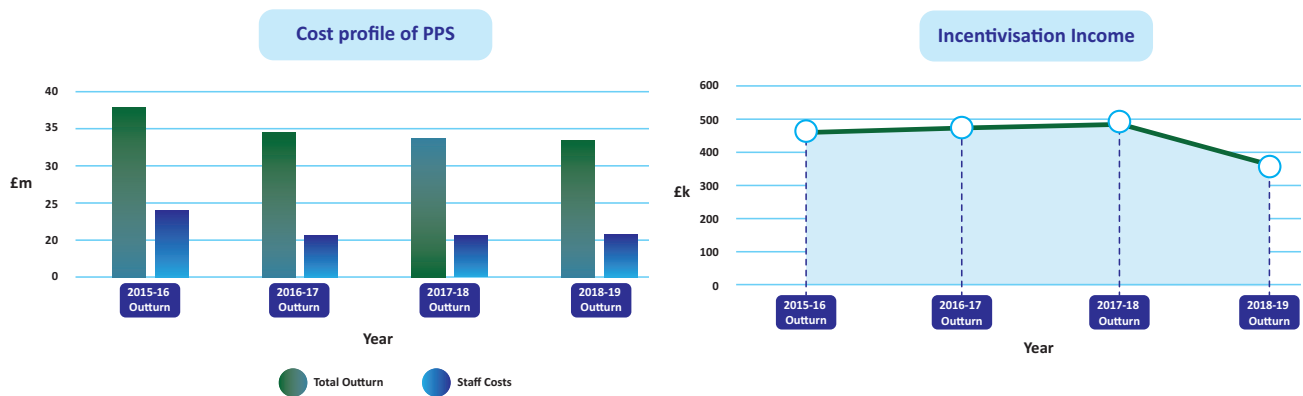
The outcome for the PPS was a non-ring fenced resource DEL allocation of £31.8 million which represents a cash-flat roll forward of the opening baseline for 2018-19. In addition PPS has received a one year allocation of £350k EU exit funding, calculated as a Barnett consequential of the UK-wide implications of Brexit, to provide support in a deal scenario.

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

► Long-Term Expenditure Trends

Expenditure analysis has been provided overleaf for 2018-19 and 3 prior years. The following exceptional items occurred during the 2018-19 year:

- In 2017-18 a provision was made for the costs of vacant elements of leased buildings, on the basis that these could be considered to be onerous under International Accounting Standard (IAS) 37 – Provisions, Contingent Liabilities and Contingent Assets. This was estimated at £1,431k. During 2018-19, £442k of this provision was utilised. No new provisions were made.
- Due to implementation of the transformation programme, reducing office space, staff numbers and other key costs, the total expenditure of PPS has gone down over the last four years. Reduction in staff costs mirror this trend.



- Most PPS expenditure is programme (93%) and 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 on foot of successful prosecutions under the Proceeds of Crime Act. Income is distributed to eligible parties under the ARIS. It is recognised on a receipts basis, is difficult to forecast and increasingly difficult to realise.

Total Departmental Spending

	2015-16 Outturn £'000	2016-17 Outturn £'000	2017-18 Outturn £'000	2018-19 Outturn £'000
Resource DEL				
A-1: Public Prosecution & Legal Services	37,912	34,473	33,694	33,809
Total Resource DEL	37,912	34,473	33,694	33,809
Of Which:				
• Income	(464)	(478)	(489)	(361)
• Staff Costs	23,987	20,611	20,477	20,713
• Including VES Costs of	2,847	-	-	-
• Purchase of Goods and Services	5,598	5,825	6,777	6,084
• Including Counsel fees of	4,777	4,929	5,450	5,195
• Rentals	1,917	1,681	1,538	1,703
• Other Expenditure	5,460	4,899	3,667	3,817
Resource AME				
A-2: Public Prosecution & Legal Services	123	960	1,441	(394)
Total Resource AME	123	960	1,441	(394)
Of Which:				
• Borrowing Costs (unwinding the discount)	123	117	104	88
• Provision for Legal Liability	-	-	-	-
• Provision for Counsel Fees	-	763	584	559
• Provision for Costs Awarded Against PPS	-	80	165	110
• Provision for Onerous Lease	-	-	1,431	1,029
Total Resource Budget	38,035	35,433	35,135	33,415
Of Which:				
• Depreciation	1,411	1,538	1,643	1,853
• Loss on Disposal	590	831	4	(5)
Capital DEL				
• Acquisition of Property, Plant and Equipment	1,171	1,408	891	811
• Including costs for the enhancing of Belfast Chambers of:	864	479	177	154
Total Capital DEL	1,171	1,408	891	811
Total Capital AME	-	-	-	-
Total Capital Budget	1,171	1,408	891	811
Total Departmental Spending	39,206	36,841	36,026	34,226
Of Which:				
• Total DEL	38,083	35,881	34,585	33,809
• Total AME	123	960	1,441	(394)
Administration Costs				
Total Administration Budget	1,856	1,750	1,703	1,848
Of Which:				
• Staff Costs	1,540	1,603	1,577	1,691
• Rentals	147	77	67	94
• Other Administration Costs	172	70	59	63

Declaration

I confirm that this Performance Report reflects the position of the Public Prosecution Service for the year ended 31 March 2019.

S. Herron

Stephen Herron
Accounting Officer
25 June 2019

Accountability Report

Corporate Governance Report

► Non-Executive Director's Report

Risk Management

The criminal justice sector continues to be challenging with cases becoming increasingly complex and greater demands being placed on finite numbers of staff.

Within such an environment risk management is particularly important and the PPS Management Board has focused considerable energy on identifying corporate and reputational risks and the potential mitigating actions that can be taken to minimise residual risk.

The common purpose shared by Police and the PPS drives the way we work together and led to the formation of a joint PPS/PSNI Operational Efficiency Group to improve file quality and manage the risks associated with decision making. The Working Together initiative has also been discussed within the Performance Report as one of the ways in which quality and timeliness targets are being actively addressed. It has delivered detailed guidance on agreed evidential standards and proportionate file builds which have greatly assisted in promoting understanding and improved performance.

In light of the risks associated with funding constraints, the Board recognise the need for change within PPS to meet current and future demands and are considering the better use of proportionality and technology to manage increasing volumes of data and communications.

As the cash requirements of the PPS are met through the Estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. Financial instruments employed relate to contracts for non-financial items in line with the PPS's expected purchase and usage requirements and the Department is therefore exposed to little credit, liquidity or market risk.

Increasingly information security governance is a priority for public bodies and arrangements in the PPS conform to the requirements set out in the Cabinet Office Security Policy Framework and the National Cyber Security Centre recommendations. The SAD for Resources and Change is the Senior Information Risk Owner and additionally all our senior managers have been designated as the Information Asset Owners (IAOs) for their own functional areas, to provide further assurance that information assets are subject to continuous review and management. All IAOs are required to

review information security compliance and to highlight any new assets or risks within their business areas in their quarterly assurance statements, which they are required to submit to the SMT.

The PPS Business Assurance Team has responsibility for all aspects of security within the PPS, including physical and personnel, IT security policy and the accreditation of ICT systems in line with government requirements. They co-ordinate the development of the information assurance framework and data handling and security arrangements across the Service. PPS has appointed a DPO within the team who is also responsible for ensuring the organisations compliance with the General Data Protection Regulation (GDPR) and Data Protection Act (2018).

The PPS is required to ensure that PPS information systems are formally assessed in accordance with HMG Information Assurance Standard Numbers 1 and 2 (Information Risk Management). A review of this document set was completed in March 2019 to take account of the changes in the PPS infrastructure such as the introduction of tablet PCs and the replacement of the Disaster Recovery Suite.

Personal Data Incidents

Data security presents operational challenges for PPS and in the processing of over 40,000 cases per annum there are always risks of human error, leading most frequently to inappropriate disclosure.

The PPS DPO is responsible for managing the response to data incidents. During the reporting period a total of 20 data incidents were reported to the DPO, as summarised below. In two cases the investigation revealed that no data had in fact been compromised. In the remaining 18 cases an investigation was carried out and appropriate remedial action taken where required.

Category	Total Reported	Explanatory Note
Loss of electronic media and paper documents from secured government premises	1	The investigation could not determine if any data had in fact been lost
Loss of electronic media and paper documents from outside secured government premises	2	In one case the data was quickly recovered and in the other, the investigation determined that no data had been lost
Unauthorised disclosure	16	In one instance the investigation revealed that no data had been lost
Lost laptop	1	The item was encrypted to government standards and subsequently recovered

Two of these incidents were reported to the Information Commissioner’s Office (ICO) and in one the ICO response is pending. A summary of these incidents is provided below.

Nature of incident	Nature of data involved	Number of people potentially affected	Notification steps
Unauthorised disclosure due to incorrect name	Defendant Summons	6	Reported to the ICO by DPO. No further action required from ICO.
Unauthorised disclosure due to incorrect name	Defendant Summons	2	Reported to the ICO by DPO and being considered at 31 March 2019.

Information assurance is a standing item on the agenda of the Audit and Risk Committee (ARC), with escalation to the Management Board where necessary.

Role of the Audit and Risk Committee

The remit of the ARC is to provide assurances to the DPP that governance arrangements within the Service are operating effectively. In my role as Chair, I remain confident that the Committee is fulfilling this function, providing independent oversight and challenge on internal control, risk management, governance and accountability.

The ARC functions in accordance with best practice contained in the Audit and Risk Assurance Committee Handbook (NI) (March 2014) and operates under agreed terms of reference which are reviewed annually. Meetings are attended by representatives of the Northern Ireland Audit Office (NIAO) and by the Head of Internal Audit (HIA).

During the financial year, the ARC met on four occasions and dealt with a wide range of issues including the consideration of: corporate and reputational risk; quarterly Statements of Assurance; internal audit work plans and reports; information assurance (including cyber-security incidents and adherence to GDPR); the annual report and resource accounts for 2017-18 and the NI Audit Office’s annual Audit Strategy and Report to Those Charged with Governance. The ARC received regular updates during the period from the HIA and examined progress against previous audit reports to ensure recommendations were being adequately addressed. The HIA has provided overall satisfactory assurance for 2018-19.

The ARC is also briefed on lessons learned from Public Accounts Committee hearings and on new financial policy issued by the DoF and the Finance team sets out action planned to meet any consequential requirements. At each meeting, the ARC considers the incidence of losses, special payments, whistle-blowing and suspected fraud. None arose during 2018-19.

I provided a report on the key issues discussed at the ARC for each Management Board meeting and oversaw completion of the ARC Annual Report for 2018-19, summarising the work of the committee and providing its clean opinion on the comprehensiveness and reliability of the assurances available to support the Board and, specifically, the Director as AO in his accountability obligations. The ARC provided the AO with assurance that all significant risks appear to be

proactively managed by the PPS's SMT, appropriate management controls were in operation and the quality of both internal and external audit work is sufficient to place reliance on their work.

The ARC has also reviewed the 2018-19 Annual Report and Accounts and provided assurance to the AO of their suitability. There are no material events which have occurred since year end that affect the operation of the PPS or the true and fair view presented.

Board Impact and Effectiveness

2018-19 has represented a particular time of change and renewal for PPS. While the permanent head of the Department, the DPP, has been in post throughout the year, much of the Management Board is relatively newly appointed.

An annual evaluation of Board performance was conducted in January 2019 around six key themes: Board size and structure; leadership; decision-making; performance monitoring and financial management; risk management and governance and delegation and communication. All members were satisfied with the overall compliance of the Board in each of these areas.

The evaluation highlighted the need for provision of training to new Board members in areas of corporate governance, risk management and information security. This training has commenced and will be completed during 2019-20. The need for an independent appraisal of the Board's performance to be completed at least every five years was also identified and arrangements for this will be considered during 2019.

The Board is performing effectively and I am confident it has the right mix of skills to support the DPP and SMT. Meetings are well attended and Non-Executive Directors (NEDs) participate in various committees and support other activities, such as key recruitment exercises in order to provide independent assurance.

The Board plans strategically and sets key performance targets by business area, against which results are measured and scrutinised to maintain a high quality service. In the absence of the Northern Ireland Assembly, budgets have been allocated on an annual basis in recent years which limits the time frame over which detailed corporate planning can be made. The Board have identified the risks to succession planning and the use of resources associated with this and PPS has only published annual business plans over this period.

The Management Board normally comprises the Director, Deputy Director, two Grade 3 SADs and two NEDs. This year the Board welcomed two new NEDs, from 1 January, following the retirement of David Hughes-Hallett in September 2018. I agreed to remain in post as a member of the Board and Chair of the ARC until after the completion of the 2018-19 accounts, in order to provide continuity and a suitable hand over.

All members of the Management Board have complied with the requirement to disclose significant interests, or anything, which may conflict with their management responsibilities and a register of interests is maintained by the Board Secretariat. There are no conflicts recorded. Access to the register can be arranged by email request to info@ppsni.gov.uk.

The Board is supported by appropriate and reliable management information which enables it to review both business area and organisational performance in order to identify and drive improvements. Representatives from the relevant business area are requested to attend to support discussions as required. All information is provided by professionally qualified teams and the Board considers it can be assured as to the quality of the data it uses to inform decision making.

I am confident the Board will continue to feel supported and capable of progressing the programme of positive changes already in motion.



Christopher Welford
Non-Executive Director
and Chair of the Audit & Risk Committee

► Statement of the Accounting Officer's Responsibilities

Under the Government Resources and Accounts (Northern Ireland) Act 2001 the Department of Finance has directed the Public Prosecution Service for Northern Ireland (PPS) to prepare for each financial year resource accounts detailing the resources acquired, held or disposed of 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 Department of Finance, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- Prepare the accounts on a going concern basis;
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable; and
- Confirm he takes personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

The Department of Finance 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 Department of Finance.

As 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 the Northern Ireland Audit Office is aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

► Governance Statement

Accountability Arrangements

The PPS was established on 13 June 2005 by the Justice (Northern Ireland) Act 2002 and is headed by the Director of Public Prosecutions 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 May 2010 John Larkin QC was appointed as the Attorney General for Northern Ireland, 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. Geoffrey Cox QC MP, who is the Attorney General for England and Wales.

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) should answer for the department's affairs in the Assembly. However, prior to the dissolution of the NI Executive in January 2017, there had been no agreed nominee. Assembly Questions are therefore dealt with via 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 2018.

During 2018-19, 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 2018-19

Board Member	Number of Meetings Attended ¹
Stephen Herron Director of Public Prosecutions (Chair of Management Board)	9
Michael Agnew Deputy Director	9
Ian Hearst SAD Resources and Change	8
Marianne O'Kane ² SAD Serious Crime and Regional Prosecutions	6
Roger Davison ³ Acting SAD Serious Crime and Regional Prosecutions	3
Christopher Welford Independent Board Member	9
David Hughes Hallett ⁴ Independent Board Member	3
Glenn Houston ⁵ Independent Board Member	3
David Best ⁶ Independent Board Member	3

¹ Excludes an additional planning event held on 24 January 2019.

² 3 meetings attended as Acting SAD until permanent appointment on 1 January 2019.

³ Appointed as Acting SAD from 1 September to 31 December 2018.

⁴ Stepped down as Independent Board Member on 30 September 2018.

⁵ Appointed as Independent Board Member on 1 January 2019

⁶ Appointed as Independent Board Member on 1 January 2019

Board Committees

During 2018-19, in addition to the ARC, the Board was also supported by four 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.

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

The Senior Management Group

The Senior Management Group (SMG) comprises the Deputy Director (as Chair), the SADs, the Head of Policy and Information and the Head of Resource Management, and meets on a monthly basis. SMG's purpose is to ensure there is effective co-ordination and decision-making in respect of a range of PPS strategic performance, governance and policy issues, as well as effective communication between the Management Board, the PPS SMT and the Board's Committees. The SMG met on nine occasions during 2018-19.

People and Resources Committee

The People and Resources (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 eight occasions during 2018-19 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.

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 seven occasions during 2018-19. Key discussion points included the analysis of monthly and quarterly performance statistics against standards and targets, the work of the joint PPS-PSNI Operational Efficiency Group and capacity and resource matters.

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 ten occasions during 2018-19, including a number of extraordinary meetings which were held to consider draft policies and guidance.

Risk Management

During 2018-19, the risk management framework 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;
- The PPS Fraud Working Group which provides a forum for the exchange of information and experience on fraud issues, and building fraud proofing into core policy development;
- 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 updated and 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 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 is maintained covering all staff, further protecting against potential conflicts of interest.

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
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*

Where a complainant does not feel their issue has been resolved satisfactorily through internal PPS mechanisms, their complaint can be referred to the IAC, Mr Alan Henry OBE. Mr Henry's annual report for 2017-18 (published in August 2018) noted that the overall excellent standard of complaints handling by the PPS had continued and improved over the year. He highlighted strong performance against targets for the acknowledgement and completion of complaints and against various qualitative measures such as the extent and thoroughness of investigations and the clarity and openness of communications with complainants.

- *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 provide an independent assessment of business efficiency and effectiveness through a programme of thematic reviews.

During the year, CJINI published the results of a number of inspections and follow-up reports, including:

- Equality and Diversity within the Criminal Justice System - An Inspection on the Implementation of Section 75(1) of the Northern Ireland Act 1998 (September 2018).
- Without Witness, Public Protection Inspection 1 - A Thematic Inspection of the Handling of Sexual Violence and Abuse Cases by the Criminal Justice System in NI (November 2018).

CJINI has also commenced a number of other inspections, focusing on the Criminal Justice System's approach to domestic violence and abuse, the care and treatment of victims and witnesses and child sexual exploitation. PPS has engaged with inspectors during the course of all reviews and responded to 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 Audit and Risk Committee. 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 2018-19. Five audit reports were completed, each resulting in a satisfactory opinion, focusing on the following areas:

- Corporate Governance (April 2018).
- Casework Progression and Dip Sampling (May 2018).
- Procedures for Handling Review Requests (July 2018).
- Use and Design of Prosecutor Activity Sheets (November 2018).
- Risk Management (based on 2018-19 but final report May 2019).

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 2018-19 and cumulative assurances derived from internal audit activity during the previous two years. For 2018-19, 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 this should not significantly impact on the achievement of system objectives. There have been no significant issues raised this year.

External Audit

The Northern Ireland Audit Office (NIAO) are responsible for the audit of the PPS Annual Report and Accounts and their head 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.

The PPS Senior Management has reviewed The Northern Ireland Audit Office 2018-19 Report to those Charged with Governance wherein the following significant issue was raised:

A sum of £5k in respect of the profit on disposal of fixed assets received by PPS had not been included separately in the cashflow statement nor classified as non-operating accruing resources in the financial statements. As a result there was no Estimate cover for the non-operating accruing resources, and the income was not classified as a Consolidated Fund Extra Receipt and included within the Statement of Assembly Supply. PPS accepted the finding and will implement further review in respect of the nature of income in future.

Beyond the matter outlined above, no significant internal control problems were highlighted by the NIAO. The Comptroller and Auditor General's report was unqualified.

Significant Control Issues

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

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

Conclusion

The governance framework as outlined has been in place in the PPS throughout the year ended 31 March 2019 and up to the date of approval of the Annual Report and Resource Accounts.

As Accounting Officer for the Service, I am responsible for reviewing the effectiveness of governance and control systems within the PPS and ensuring that the public monies and other resources for which I am accountable are deployed effectively and appropriately.

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

Remuneration and Staff Report

► Remuneration Report (audited information)

Scope of Responsibility

The salaries of the Director of Public Prosecutions and the Deputy Director are set in line with the Judicial Appointments Scale as determined by the Department of Finance.

The Non-Executive Directors (NEDs) are remunerated on the basis of the per diem rate. This was uplifted from 1 August 2018 to £530 per day in line with the recommendations of the Senior Salary Review body, who have also recommended a further 1% uplift per annum on 1 August each year up to 2020-21. In addition the NEDs are entitled to travel and subsistence expenses at NICS rates incurred while on departmental business.

The NED's 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), is normally approved by the Minister of Finance. In the absence of an Executive, the Department of Finance's Permanent Secretary has set the 2018-19 NI public sector pay policy in line with the overarching HMT parameter and in a manner consistent with the approach taken by the previous Finance Minister. The pay award for SCS staff for 2018-19 has been finalised but not yet paid.

The pay of SCS is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance.

Service Contracts

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

Mr Michael Agnew was appointed as a Deputy Director of Public Prosecutions from 9 April 2018; he held the post under temporary promotion from 2 January 2018. The post he vacated was the subject of a recruitment competition and resulted in the appointment of Ms Marianne O'Kane AD as SAD of Serious Crime and Regional Prosecutions on 7 January 2019. Given some delay in the

scheduling of the competition, the post was covered in the interim by rotated temporary promotion of internal staff at Grade 5. The post was alternately held by Ciaran McQuillan from 2 January to 31 March 2018, Marianne O’Kane from 1 April to 30 June 2018, and Roger Davison from 1 July 2018 to 1 January 2019. Marianne O’Kane then held the post temporarily from 2 January 2019 until her appointment.

Unless otherwise stated, the officials covered by the 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 Northern Ireland Civil Service (NICS) applies the recruitment principles set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland, appointing candidates based on merit through fair and open competition. Recruitment and selection training, which includes raising awareness of unconscious bias, is offered to all chairs of NICS recruitment panels. The NICS also has mandatory unconscious bias training for all staff.

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

The NICS has an active network of Diversity Champions and has appointed one of its Deputy Secretaries as the NICS Diversity Lead for Disability. The NICS has an active Disability Working Group and is a lead partner with Employers for Disability Northern Ireland. Through this collaboration the NICS is working towards creating a truly inclusive workplace where all staff feel valued. The NICS promotes a number of schemes for disabled staff, including a successful Work Experience Scheme for People with Disabilities.

Other Employee Matters

The 2018-21 NICS People Strategy sets out the shared view of the people priorities across the NICS under the following themes:

- A well-led NICS
- High performing NICS
- Outcome-focused NICS
- An inclusive NICS in which diversity is truly valued – a great place to work.

Equality, Diversity and Inclusion

The NICS People Strategy 2018-21 places diversity and inclusion at its centre and includes a range of actions that will help accelerate the NICS's ambition to be a service that reflects the society we serve.

The NICS continues to carry out its statutory obligations under fair employment legislation, including the annual return to the Equality Commission for NI. The NICS publishes a wide range of NICS human resource statistics.

Learning and Development

The NICS recognises the importance of having skilled and engaged employees and continues to invest in learning and development.

The NICS Centre for Applied Learning is responsible for development and delivery of all generic staff training. It offers a variety of learning delivery channels to enable flexible access to learning, blending different solutions into coherent learning pathways that are aligned to both corporate needs and the NICS Competency Framework.

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.

Talent management is a key theme of the NICS People Strategy and work is underway to develop a more corporate approach to managing talent across the NICS.

Employee Consultation and Trade Union Relationships

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

Salary and Pension Entitlements

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

Salary

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

Benefits in Kind

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

Pay Multiples

The PPS, in line with all government bodies, is required to disclose the relationship between the remuneration of the highest paid director in their organisation and the median remuneration of the organisation's workforce.

The banded annualised remuneration of the highest-paid director in PPS in the financial year 2018-19 was £180-185k (2017-18, £180-185k). This was 7.2 times (2017-18, 7.3 times) the median remuneration of the workforce, which was £25,175 (2017-18, £24,975). The median salary has remained steady from last year and represents the top point of the Executive Officer II scale.

The range of staff remuneration is from £17,796 to £181,566 (2017-18, £7,244 to £181,566). Total remuneration for this purpose includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include employer pension contributions and the cash equivalent transfer value of pension.

Remuneration (Including Salary) and Pension Entitlements

	2018-19				2017-18			
	Salary £'000	Benefits in Kind (to nearest £100)	Pension Benefits** (to nearest £1,000)	Total £'000	Salary £'000	Benefits in Kind (to nearest £100)	Pension Benefits** (to nearest £1,000)	Total £'000
Statutory Appointments								
Mr Barra McGroary Director (Resigned 1 January 2018)	-	-	-	-	135-140	-	53,000	185-190
Mr Stephen Herron Director (Appointed 2 January 2018)	180-185	-	219,000	400-405	145-150	-	358,000*	505-510
Mr Michael Agnew Deputy Director (appointed 9 April 2018)	145-150	-	186,000	330-335	100-105	-	135,000*	235-240
Officials								
Ian Hearst SAD of Resources and Change	90-95	-	51,000	140-145	90-95	-	36,000	125-130
Marianne O'Kane SAD of Serious Crime and Regional Prosecutions (appointed 7 January 2019; temporarily promoted from 1 April to 30 June 2018 and 2-6 January 2019)	80-85	-	***82,000	160-165	70-75	-	-	70-75
Ciaran McQuillan SAD of Regional Prosecutions (Temporarily promoted from 2 January to 31 March 2018)	70-75	-	-	70-75	70-75	-	9,000	80-85
Roger Davison SAD of Regional Prosecutions (Temporarily promoted from 1 July to 1 January 2019)	80-85	-	58,000	140-145	70-75	-	-	70-75
Non-Executive Directors								
Christopher Welford	5-10	-	-	5-10	10-15	-	-	10-15
David Hughes Hallett (resigned 30 September 2018)	0-5	-	-	0-5	5-10	-	-	5-10
David Best (appointed 9 January 2019)	0-5	-	-	0-5	-	-	-	-
Glen Houston (appointed 9 January 2019)	0-5	-	-	0-5	-	-	-	-
Band of Highest Paid Director's Total Remuneration £'000	180-185				180-185			
Median Total	25,175				24,975			
Ratio	7.2				7.3			

* Values restated for 2017-18 during 2018-19.

** 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 contribution.

Pension Benefits

All members of the SMT are now members of the alpha pension scheme.

Pension Entitlements

	Accrued pension at pension age as at 31/03/19 and related sum £'000	Real increase in pension and related sum at pension age £'000	CETV at 31/3/19 £'000	CETV at 31/3/18 £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Statutory Appointments						
Mr Stephen Herron Director	50-55 Lump Sum 115-120	10-12.5 Lump Sum 17.5-20	837	599	144	-
Mr Michael Agnew Deputy Director (appointed 9 April 2018, acting appointment 2 January 2018)	35-40 Lump Sum nil	7.5-10 Lump Sum nil	503	328	110	-
Officials						
Ian Hearst SAD of Resources and Change Management	20-25 Lump Sum nil	2.5-5 Lump Sum nil	346	284	32	-
Marianne O'Kane SAD of Regional Prosecutions (appointed 7 January 2019; temporarily promoted from 1 April to 30 June 2018 and 2-6 January 2019)	25-30 Lump Sum 65-70	2.5-5 Lump Sum 5-7.5	498	384	55	-
Roger Davison SAD of Regional Prosecutions (Temporarily promoted from 1 July 2018 to 1 January 2019)	30-35 Lump Sum 100-105	2.5-5 Lump Sum 7.5-10	800	708	58	-

Northern Ireland Civil Service (NICS) Pension Arrangements

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

The alpha pension scheme was introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of existing members of the classic, premium, classic plus and nuvos pension arrangements also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha and those who were within 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age. Alpha is a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The rate is 2.32%.

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

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

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

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 2018 was 2.4% and HM Treasury has announced that public service pensions will be increased accordingly from April 2019.

Employee contribution rates for all members for the period covering 1 April 2019 – 31 March 2020 are as follows:

Scheme Year 1 April 2019 to 31 March 2020

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – All members
From	To	From 01 April 2019 to 31 March 2020
£0	£23,500.99	4.6%
£23,501.00	£54,500.99	5.45%
£54,501.00	£150,000.99	7.35%
£150,001.00 and above		8.05%

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).

The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Scheme Pension age is 60 for members of classic, premium, and classic plus and 65 for members of nuvos. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website <https://www.finance-ni.gov.uk/topics/working-northern-ireland-civil-service/civil-service-pensions-ni>

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.

► Staff Report

Staff Numbers and Related Costs

The agreed full time equivalent (FTE) capacity of the PPS is 478. The full time equivalent staffing of the PPS at 31 March 2019 was 436.6 permanent staff and 35.8 temporary and seconded staff.

There were 468 staff permanently employed. The staff complement of 468 included 159 males and 309 females.

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

Average FTE staff	2018-19			2017-18
	Permanent Staff	Others	Total	Total
RfR A				
Objective A	447.4	23.7	471.11	470
Total	447.4	23.7	471.11	470

The ten senior management positions within PPS are the Director, Deputy Director, two Grade 3 Senior Assistant Directors and six Grade 5 Assistant Directors. 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 2018-19 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 total staff costs nil (2017-18 £nil) has been charged to capital.

Staff Costs

	2018-19 £'000			2017-18 £'000
	Permanent Staff	Others	Total	Total
Wages and Salaries	14,948	478	15,426	15,465
Social Security Costs	1,608	-	1,608	1,490
Other Pension Costs	3,513	-	3,513	3,406
Sub-Total	20,069	478	20,547	20,362
Plus Inward Secondments	166	-	166	115
	-	-	-	-
Total Net Costs	20,235	478	20,713	20,477

Of which:

	Charged to Administration	Charged to Programme	Total
Total Net Costs	1,691	19,022	20,713

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 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 2012 scheme was completed by GAD in February 2015. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2015 to 31 March 2019.

For 2018-19, employers contribution of £3,476,560.99 were payable to the NICS pension arrangements (2017-18 £3,417,194.78) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands.

Work was completed on the 2016 valuation, based on the position as at 31 March 2016. The outcome of this scheme valuation informed employer contribution rates for 2019-20. Employer contribution rates payable will range from 28.7% to 34.2% of pensionable pay, based on salary bands. This change is primarily due to the reduction in the SCAPE discount rate (as announced at Budget 2018) to 2.4% pa above CPI. The contribution rates are set to meet cost of the benefits accruing during 2019-20 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contribution of £5,098 (£4,408, 2017-18) 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% (2017-18, 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 £231.61, 0.5% (2017-18 £200.40, 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.

Contributions due to the partnership pension providers at the reporting period date were nil. Contributions prepaid at that date were nil.

No one (2017-18: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to nil (2017-18: nil).

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 2019 was £683k (2018-19, £580k).

The PPS did not have any off payroll engagements during the year 2018-19 nor were there any such arrangements during 2017-18.

Expenditure on consultancy during 2018-19 was £61,905 (2017-18, £28,656), which was allocated to capital as it was in respect of system development.

Civil Service and Other Compensation Schemes - Exit Package

There was one exit package during 2018-19 at cost of £16k.

Managing Attendance

Sickness absence in the Northern Ireland Civil Service is measured and reported on annually by the Northern Ireland Statistics and Research Agency. The Minister of Finance sets targets for all NICS Departments. The PPS target for sickness absence was 7.5 working days lost per full time equivalent member of staff (2017-18, 7.5 days). PPS actual performance for 2018-19 (based on estimated NICS data) was an average of 14.3 working days lost per whole time equivalent member of staff (2017-18, 11.7 days).

The PPS target for long-term absence was a frequency rate of 7.6% (2017-18, 7.6%) but the actual performance for 2018-19 (based on estimated NICS data) was 15.6% (2017-18, 12.3%).

Assembly Accountability and Audit Report

► Statement of Assembly Supply (audited information)

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FRM) requires the Public Prosecution Service to prepare a Statement of Assembly (SOAS) and supporting notes to show resource outturn against the Supply Estimate presented to the Assembly.

Summary of Resource Outturn 2018-19

Request for Resources	Note	Estimate			Outturn			2018-19 £'000	2017-18 £'000
		Gross Expenditure	Accruing Resources	Net Total	Gross Expenditure	Accruing Resources	Net Total	Net total Outturn compared with Estimate: saving/(excess)	Net Total Outturn
A	SOAS 1	36,652	(581)	36,071	33,832	(361)	33,471	2,600	35,191
Total Resources		36,652	(581)	36,071	33,832	(361)	33,471	2,600	35,191
Non-operating cost Accruing Resources	SOAS 4	-	-	-	-	(5)	(5)	(5)	-

Net Cash Requirement 2018-19

Net Cash Requirement	Note	Estimate	Outturn	2018-19 £'000	2017-18 £'000
				Net Total Outturn Compared with Estimate: saving/(excess)	Outturn
	SOAS 3	35,343	33,397	1,946	31,649

Summary of Income Payable to the Consolidated Fund

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

	Note	Income	2018-19 Forecast £'000 <i>Receipts</i>	Income	2017-18 Outturn £'000 <i>Receipts</i>
Total	SOAS 4	(5)	-	-	-

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

SOAS 1 Analysis of Net Resource Outturn by Function

	2018-19 £'000 Outturn						2018-19 £'000 Estimate			2017-18 £'000
	Admin	Other Current	Grants	Gross resource expenditure	Accruing Resource	Net Total	Estimate Net Total	Net Total compared with Estimate	Net Total outturn compared with Estimate, adjusted for virements	Prior year outturn
RfR A: Increasing public confidence in the criminal justice system through independent, fair and effective prosecutions:										
	1,848	31,984	-	33,832	(361)	33,471	36,071	2,600	2,600	35,191
Departmental Expenditure in (DEL):										
A-1 Public Prosecution and Legal Services										
	1,848	32,322	-	34,170	(361)	33,809	34,073	264	264	33,694
Annually Managed Expenditure (AME):										
A-2 Public Prosecution and Legal Services										
	-	(394)	-	(394)	-	(394)	1,938	2,332	2,332	1,441
Non-Budget:										
A-3 Notional Charges										
	-	56	-	56	-	56	60	4	4	56
Resource Outturn	1,848	31,984	-	33,832	(361)	33,471	36,071	2,600	2,600	35,191

PPS Net Resource Outturn was £33.471m against a NI Estimate of £36.071m. £2.3m of the total underspend of £2.6m was Annually Managed Expenditure in respect of budgetary cover for provisions not subsequently required.

Detailed explanations of the variances are given in the Performance Summary at page 34.

SOAS 2 Reconciliation of Outturn to Net Operating Expenditure

	Note	Outturn	Supply Estimate	2018-19 £'000 Outturn compared with Estimate: savings/(excess)	2017-18 £'000 Outturn
Net Resource Outturn	SOAS 1	33,471	36,071	(2,600)	35,191
Prior Year Adjustments		-	-	-	-
Non-supply Income		-	-	-	-
Net Operating Cost in Statement of Comprehensive Net Expenditure		-	-	-	-
		33,471	36,071	(2,600)	35,191

SOAS 3 Reconciliation of Net Resource Outturn to Net Cash Requirement

	Note	Estimate £'000	Outturn £'000	Net total outturn Compared with Estimate; saving/ (excess) £'000
Resource Outturn	SOAS 1	36,071	33,471	2,600
Capital				
Acquisition of Property, Plant and Equipment	5, 6	900	811	89
Non-operating Accruing Resources				
Proceeds of asset disposals	5, 6	-	-	-
Accruals to cash adjustment:				
Adjustments to remove non-cash items:				
Depreciation	3	(1,740)	(1,853)	113
New provisions, and adjustments to previous provisions	11	(1,938)	(73)	(1,865)
Other non-cash items	3	(60)	(56)	(4)
Changes to working capital other than cash		1,926	465	1,461
Changes in payables falling due after more than one year		-	-	-
Use of provision	11	184	637	(453)
Excess cash receipts surrenderable to the Consolidated Fund	SOAS 4	-	5	5
Net Cash Requirement		35,343	33,397	1,946

SOAS 4 Income Payable to the Consolidated Fund

In addition to Accruing Resources, the following income relates to the departments and is payable to the Consolidated Fund (cash receipts being shown in italics).

	Note	Forecast 2018-19		Outturn 2018-19	
		£'000 Income	£'000 <i>Receipts</i>	£'000 Income	£'000 <i>Receipts</i>
Operating income – excess Accruing Resources	SOAS 5	-	-	-	-
Non-operating income – excess Accruing Resources	SOAS 6	(5)	-	-	-
Excess cash surrenderable to the Consolidated Fund	SOAS 3	-	-	-	-
Total income payable to the Consolidated Fund		(5)	-	-	-

SOAS 5 Reconciliation of Income recorded within the Statement of Comprehensive Net Expenditure to Operating Income Payable to the Consolidated Fund

	Note	2018-19 £'000	2017-18 £'000
Operating income	4	361	489
Gross income		361	489
Income authorised to be Accruing Resources		(361)	(489)
Operating income payable to the Consolidated Fund	SOAS 4	-	-

SOAS 6 Non-operating income – Excess Accruing Resources

	Note	2018-19 £'000	2017-18 £'000
Principal repayments of voted loans		-	-
Proceeds on disposal of property, plant and equipment	3	(5)	-
Other		-	-
Non-operating income – excess Accruing Resources		(5)	-

**Other Assembly Accountability Disclosures
(audited information)**

i. Losses and special payments

There was no losses or special payments in excess of £250,000 in either 2018-19 or 2017-18.

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 2019.



Stephen Herron
Accounting Officer
Public Prosecution Service for Northern Ireland
25 June 2019

► 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 2019 under the Government Resources and Accounts Act (Northern Ireland) 2001. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. These financial statements have been prepared under the accounting policies set out within them.

I have also audited the Statement of 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 Public Prosecution Service for Northern Ireland affairs as at 31 March 2019 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2019 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 of opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of this certificate. My staff and I are independent of the Public Prosecution Service for Northern Ireland in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016, 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.

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

Other Information

The Accounting Officer is responsible for the 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 the report as having been audited, and my audit certificate and report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, 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, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion:

- the 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.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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 evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. 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.

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

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 Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. I am also required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

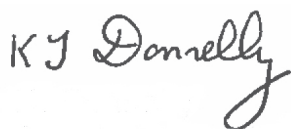
Matters on which I report by exception

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
- 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.

Report

I have no observations to make on these financial statements.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

26 June 2019

Financial Statements

► Financial Statements

Statement of Comprehensive Net Expenditure

For the Year ended 31 March 2019

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	2018-19 £'000	2017-18 £'000
Revenue from contracts with customers	4	-	-
Other operating income	4	(361)	(489)
Total operating income		(361)	(489)
Staff costs	2,3	20,713	20,477
Purchase of goods and services	3	9,843	10,381
Depreciation and impairment charges	3	1,853	1,643
Provision expense	3	(394)	1,521
Other operating expenditure	2,3	1,817	1,658
Total operating expenditure		33,832	35,680
Net operating expenditure		33,471	35,191
Finance income		-	-
Finance expense		-	-
Net expenditure for the year		33,471	35,191
Other comprehensive net expenditure			
Items that will not be classified to net operating costs:			
-Net (gain)/loss on revaluation of property, plant & equipment	5	(287)	(717)
-Net (gain)/loss of revaluation of intangible assets	6	(83)	(79)
-Actuarial (gain)/loss on pension scheme	11	(16)	(197)
Other comprehensive net expenditure		(386)	(993)
Total comprehensive net expenditure for the year ended 31 March 2019		33,085	34,198

All income and expenditure is derived from continuing operations.

Statement of Financial Position

as at 31 March 2019

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	2018-19	2017-18
Non-current assets			
Property, plant and equipment	5	7,340	8,080
Intangible assets	6	1,057	989
Total non-current assets		8,397	9,069
Current assets			
Trade and other receivables	9	1,048	1,219
Cash and cash equivalents	8	-	-
Total current assets		1,048	1,219
Total Assets		9,445	10,288
Current liabilities			
Trade and other payables	10	(5,162)	(5,715)
Cash and cash equivalents	8	(201)	(275)
Provisions	11	(1,278)	(1,340)
Total current liabilities		(6,641)	(7,330)
Non-current assets plus/less net current assets/liabilities		2,804	2,958
Non-current liabilities			
Provisions	11	(3,850)	(4,368)
Other payables		-	-
Total non-current liabilities		(3,850)	(4,368)
Total assets less liabilities		(1,046)	(1,410)
Taxpayers' equity and other reserves			
General fund		(3,326)	(3,915)
Revaluation reserve		2,280	2,505
Total taxpayers' equity		(1,046)	(1,410)


Accounting Officer**25 June 2019**

Statement of Cash Flows for the year ended 31 March 2019

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	2018-19 £'000	2017-18 £'000
Cash flow from operating activities			
Net operating cost		(33,471)	(35,191)
Adjustment for non-cash transactions	3	1,991	1,807
(Increase)/decrease in trade and other receivables	9	171	(371)
Increase/(decrease) in trade payables	10	(553)	1,510
Less movements in receivables relating to items not passing through the SCNE	9	(113)	315
Less movements in payables relating to items not passing through the SCNE	10	43	(65)
New provision provided in year	11	15	1,937
Use of provisions	11	(667)	(766)
Net cash outflow from operating activities		(32,584)	(30,824)
Cash flows from investing activities			
Proceeds of disposal of non-financial assets		5	-
Proceeds of disposal of financial assets		-	-
Purchase of non-financial assets	5,6	(853)	(826)
Purchase of financial assets		-	-
Net cash outflow from investing activities		(848)	(826)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		33,196	31,335
From the Consolidated Fund (Supply) – prior year		315	-
From the Consolidated Fund (non-supply)			-
Net Financing		33,511	31,335
Net increase/(decrease) in cash and cash equivalents in the period before adjustments for receipts and payments to the Consolidated Fund		79	(315)
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		-	-
Payments of amounts due to the Consolidated Fund		(5)	-
Net increase/(decrease) in cash and cash equivalents in the period after adjustments for receipts and payments to the Consolidated Fund		74	(315)
Cash and cash equivalents at the beginning of the period	8	(275)	40
Cash and cash equivalents at the end of the period	8	(201)	(275)

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2019

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) and the Revaluation Reserve, reflecting the changes 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 2017		(1,155)	2,238	1,083
Net Assembly Funding		31,335	-	31,335
Supply receivable		275	-	275
Additional supply receivable		40	-	40
Comprehensive expenditure for the year		(35,191)	796	(34,395)
Revaluation gain		197	-	197
Notional charge	3	19	-	19
Auditors remuneration	3	36	-	36
Transfers between reserves		529	(529)	-
Balance at 31 March 2018		(3,915)	2,505	(1,410)
Net Assembly Funding		33,196	-	33,196
Payable to Consolidated Fund		(5)	-	(5)
Supply receivable		201	-	201
Comprehensive expenditure for the year		(33,471)	371	(33,100)
Revaluation gain		16	-	16
Notional charge	3	18	-	18
Auditors remuneration	3	38	-	38
Transfers between reserves		596	(596)	-
Balance at 31 March 2019		(3,326)	2,280	(1,046)

► Notes to the Financial Statements

Statement of Accounting Policies

The financial statements have been prepared on a going concern basis and in accordance with International Financial Reporting Standards as adapted or interpreted for the public sector context within 2018-19 Government Financial Reporting Manual (FReM) issued by the DoF. Where FReM permits choice of accounting policy, that which is judged to be most appropriate to the particular circumstances of the PPS, for the purpose of giving a true and fair view, has been selected.

The particular policies adopted by PPS 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 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 revenue.

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 of Public Prosecution. 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 Government Actuary's Department and Civil Service Pensions (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 leases end were recognised in full as a provision in 2017-18 and the lease payments recognised as a movement against the provision during 2018-19.

1.8 Contingent Liabilities

Contingent liabilities are disclosed in accordance with IAS 37, Provisions, Contingent Liabilities and Contingent Assets as required. In addition, 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

The 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 real rate set by HM Treasury (currently 3.5%).

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 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 2019 and reflects this in the accounts as a provision.

1.1 Operating Segments

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

2. Other Administration Costs

	Note	2018-19 £'000	2017-18 £'000
Staff costs*			
Wages and salaries		1,264	1,192
Social security costs		134	121
Other pension costs		293	264
		1,691	1,577
Rentals under operating leases			
Hire of plant and machinery		-	-
Other operating leases		94	67
Property running costs		10	10
Rates		29	28
Other expenditure		24	21
		157	126
Total		1,848	1,703

* Further analysis of staff costs is provided in the Staff Report on page 60 of the Accountability section.

3. Programme Costs

	Note	2018-19 £'000	2017-18 £'000
Staff Costs*			
Wages and salaries		14,299	14,361
Social security costs		1,482	1,378
Other pension costs		3,241	3,161
		19,022	18,900
Goods and services			
Fees to independent counsel		5,195	5,450
Court related costs		889	1,327
Property running costs		1,073	1,090
Rates		509	469
IT and telephone maintenance and consumables		771	715
Postage, stationery, printing and publications		413	386
Training and professional subscriptions		232	227
Other expenditure		761	717
		9,843	10,381
Non-cash items			
Depreciation charges		1,853	1,643
Increase/(decrease) in provision	11	(482)	1,417
Interest cost on BBA pension scheme liability	11	88	104
Net impairment charge		-	-
		1,459	3,164
Other Operating Expenses			
Hire of plant and machines		15	103
Other operating leases		1,594	1,368
Profit/loss on disposal of non-current assets		(5)	4
Auditor's remuneration and expenses		38	36
Notional Charge		18	19
		1,660	1,530
Total		31,984	33,975

* Further analysis of staff costs is provided in the Staff Report on page 60 of the Accountability section.

4. Income

	2018-19 £'000	2017-18 £'000
Programme Income (RfR A):		
Other income	-	-
Receipts from the Asset Recovery Incentive scheme	323	425
Recovery of court costs	5	22
Fees and charges to other departments	33	42
Total programme income	361	489
Total Income	361	489

5. Property, Plant and Equipment

2018-19	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2018	16,167	482	2,933	19,582
Additions	154	-	237	391
Disposals	-	(21)	(410)	(431)
Transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	464	-	22	486
Revaluation (Note b)	-	-	-	-
At 31 March 2019	16,785	461	2,782	20,028
Depreciation at 1 April 2018	(9,331)	(313)	(1,858)	(11,502)
Charged in year	(948)	(38)	(432)	(1,418)
Disposals	-	21	410	431
Transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	(298)	-	(14)	(312)
Revaluation (Note b)	4	15	94	113
At 31 March 2019	(10,573)	(315)	(1,800)	(12,688)
Carrying amount at 31 March 2019	6,212	146	982	7,340
Carrying amount at 31 March 2018	6,836	169	1,075	8,080
Asset Financing:				
Owned	6,212	146	982	7,340
Carrying amount at 31 March 2019	6,212	146	982	7,340

Note a Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in January 2019.

Note b Revaluation arose due to the re-lifing of assets during the financial year.

5. Property, Plant and Equipment

2017-18	Buildings £'000	Plant & Machinery £'000	Information Technology £'000	Total £'000
Cost or valuation at 1 April 2017	14,892	546	2,600	18,038
Additions	177	-	311	488
Disposals	(31)	(65)	(60)	(156)
Transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	1,129	1	82	1,212
Revaluation (Note b)	-	-	-	-
At 31 March 2018	16,167	482	2,933	19,582
Depreciation at 1 April 2017	(7,829)	(418)	(1,568)	(9,815)
Charged in year	(870)	(60)	(415)	(1,345)
Disposals	30	63	60	153
Transfers	-	-	-	-
Impairments	-	-	-	-
Indexation (Note a)	(662)	(1)	(54)	(717)
Revaluation (Note b)	-	103	119	222
At 31 March 2018	(9,331)	(313)	(1,858)	(11,502)
Carrying amount at 31 March 2018	6,836	169	1,075	8,080
Carrying amount at 31 March 2017	7,063	128	1,032	8,223
Asset Financing:				
Owned	6,836	169	1,075	8,080
Carrying amount at 31 March 2018	6,836	169	1,075	8,080

Note a Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in January 2018.

Note b Revaluation arose due to the re-lifing of assets during the financial year.

6. Intangible Assets

2018-19	Development Expenditure £'000	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2018	912	1,104	284	2,300
Additions	-	337	83	420
Disposals	-	-	-	-
Reclassifications	(48)	48		-
Indexation (Note a)	24	39	10	73
Revaluation (Note b)	-	-	-	-
At 31 March 2019	888	1,528	377	2,793
Amortisation at 1 April 2018	(719)	(445)	(147)	(1,311)
Charged in year	(94)	(225)	(116)	(435)
Disposals	-	-	-	-
Reclassifications	8	(8)	-	-
Indexation (Note a)	(21)	(18)	(7)	(46)
Revaluation (Note b)	28	23	5	56
At 31 March 2019	(798)	(673)	(265)	(1,736)
Carrying amount at 31 March 2019	90	855	112	1,057
Carrying amount at 31 March 2018	193	659	137	989
Asset Financing:				
Owned	90	855	112	1,057
Carrying amount at 31 March 2018	90	855	112	1,057

Note a Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in January 2019.

Note b Revaluation arose due to the re-lifing of assets during the financial year.

6. Intangible Assets

2017-18	Development Expenditure £'000	Information Technology £'000	Software Licenses £'000	Total £'000
Cost or valuation at 1 April 2017	830	764	216	1,810
Additions	48	297	57	402
Disposals	-	-	-	-
Reclassifications	-	-	-	-
Indexation (Note a)	34	43	11	88
Revaluation (Note b)	-	-	-	-
At 31 March 2018	912	1,104	284	2,300
Amortisation at 1 April 2017	(605)	(304)	(95)	(1,004)
Charged in year	(106)	(142)	(50)	(298)
Disposals	-	-	-	-
Reclassifications	-	-	-	-
Indexation (Note a)	(28)	(18)	(5)	(51)
Revaluation (Note b)	20	19	3	42
At 31 March 2018	(719)	(445)	(147)	(1,311)
Carrying amount at 31 March 2018	193	659	137	989
Carrying amount at 31 March 2017	225	460	121	806
Asset Financing:				
Owned	193	659	137	989
Carrying amount at 31 March 2018	193	659	137	989

Note a Indexation relates to the changes in cost and the associated depreciation as a result of the application of indexation. Indices were applied in January 2018.

Note b Revaluation arose due to the re-living of assets during the financial year.

7. Capital and Other Commitments

7.1 Capital commitments

	2018-19	2017-18
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant and equipment	-	-
Intangible assets	-	-
Total	-	-

7.2 Commitments under Operating Leases

	2018-19 £'000	2017-18 £'000
Total future minimum payments under operating leases are given below for each of the following periods:		
Buildings:		
Not later than one year	1,702	1,421
Later than one year and not later than five years	5,654	4,908
Later than five years	5,106	4,746
	12,462	11,075
Other:		
Not later than one year	16	16
Later than one year and not later than five years	44	60
Later than five years	-	-
	60	76
Total	12,522	11,151

Note

The PPS continues to hold leases in respect of premises in Ballymena and Lisburn which it has vacated but partially sublet. An onerous lease provision has been made in respect of the future costs at 31 March 2019 but PPS is actively marketing these premises and further subletting may reduce the costs to lease end; further information is provided in Note 11.

8. Cash and Cash Equivalents

	2018-19 £'000	2017-18 £'000
Balance at 1 April	(275)	40
Net change in cash and cash equivalents balance	74	(315)
Balance at 31 March	(201)	(275)
The following balance at 31 March are held at: Commercial banks and cash in hand	(201)	(275)
Balance at 31 March	(201)	(275)

9. Trade Receivables, Financial and Other Current Assets

	2018-19 £'000	2017-18 £'000
Amounts falling due within one year:		
Trade receivables	166	125
Amounts due from the Consolidated Fund in respect of Supply	201	275
Additional Supply Receivable	-	40
Other receivables	318	328
Prepayments and accrued income	363	451
	1,048	1,219
Amounts falling due after more than one year:		
Other receivables, prepayments and accrued income	-	-
Total	1,048	1,219

10. Trade Payables, Financial and Other Current Liabilities

	2018-19 £'000	2017-18 £'000
Amounts falling due within one year:		
Trade payables	-	-
Other payables	43	38
Accruals and deferred income	2,912	3,432
Property, plant and equipment accruals	379	422
Consolidated Fund Extra Receipts to be paid to the Consolidated Fund:		
Received	397	397
Excess Accruing Resources	5	-
Contingency Fund Payable	1,426	1,426
Amounts issued from Consolidated Fund but not spent at year end	-	-
	5,162	5,715
Amounts falling due after more than one year:		
Other payables, accruals and deferred income	-	-
Total	5,162	5,715

Within payables, amounts in respect of the Consolidated Fund Extra Receipts (£397k) and Contingency Fund (£1,426k) arose due to the absence of a Spring Supplementary Estimate in 2016-17. These are not ultimately repayable but will be regularised via a Statement of Excess and in the Estimate respectively.

11. Provisions for Liabilities and Charges

	2018-19 £'000 Pension	2018-19 £'000 Counsel Fee	2018-19 £'000 Onerous Lease	2018-19 £'000 Other	2018-19 £'000 Total	2017-18 £'000 Total
Balance at 1 April	3,528	584	1,431	165	5,708	4,630
Provided in year	-	(25)	40	-	15	1,937
Actuarial loss/(gain)	(16)	-	-	-	(16)	(197)
Provisions not required written back	-	-	-	(30)	(30)	(601)
Provisions utilised in year	(170)	-	(442)	(25)	(637)	(165)
Interest cost on BBA pension scheme liability	88	-	-	-	88	104
Balance at 31 March	3,430	559	1,029	110	5,128	5,708

11.1 Analysis of Expected Timing of Discounted Flows

	2018-19 £'000 Pension	2018-19 £'000 Counsel Fee	2018-19 £'000 Onerous Lease	2018-19 £'000 Other	2018-19 £'000 Total	2017-18 £'000 Total
Not later than one year	170	559	439	110	1,278	1,340
Later than one year and not later than five years	681	-	590	-	1,271	4,368
Later than five years	2,579	-	-	-	2,579	-
Balance at 31 March	3,430	559	1,029	110	5,128	5,708

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 2019 have been included in the assessment. The scheme liabilities were calculated by the Government Actuary's Department in April 2019 and amount to £3.430m at 31 March 2019 (2017-18, £3.528m). 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 schemes 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

	2018-19 £'000	2017-18 £'000
Payments due within one year	170	165
Payments due after one year	3,260	3,363
Total present value of scheme liabilities at 31 March	3,430	3,528

Present Value of Scheme Liabilities

	2018-19 £'000	2017-18 £'000
Liability in respect of active members	-	-
Current pensioners	3,430	3,528
Total present value of scheme liabilities at 31 March	3,430	3,528

Analysis of Movement in Scheme Liability

	2018-19 £'000	2017-18 £'000
Scheme liability at 1 April	3,528	3,786
Movement in the year:		
Interest cost	88	104
Actuarial (gain)/loss	(16)	(197)
Provisions not required written back	-	-
Benefits paid	(170)	(165)
Scheme liability at 31 March	3,430	3,528

Expense to be recognised in the Statement of Comprehensive Net Expenditure

	2018-19 £'000	2017-18 £'000
Interest cost	88	104
Provisions not required written back	-	-
Total expense/(income)	88	104

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

	2018-19 £'000	2017-18 £'000
Experience (gain)/loss arising on the scheme liabilities	24	(12)
Changes in assumptions underlying the present value of the scheme liabilities	(40)	(185)
Total actuarial (gain)/loss	(16)	(197)

History of experience (gains)/losses

	2018-19	2017-18	2016-17	2015-16	2014-15
Experience (gain)/loss arising on the scheme liabilities:					
Amount (£'000)	24	(12)	(18)	(58)	(26)
Percentage of scheme liabilities at the end of year	0.7%	(0.34%)	(0.01%)	(1.7%)	(0.7%)

Assumptions – life expectancy at retirement

	2018-19 Years	2017-18 Years
Current pensioners		
Exact Age		
Female officers currently aged 60	29.30	29.20
Female officers currently aged 65	24.30	24.20
Male officers currently aged 60	27.60	27.50
Male officers currently aged 65	22.70	22.60

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 £207,000 or 6%;
- Increasing the CPI inflation assumption by 0.5% would result in a corresponding increase in liabilities of approximately £211,000 or 6%;
- Increasing assumed life expectancies in retirement by around 1 year would result in corresponding increase of approximately £112,000 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.

Counsel Fee Provision

At the 31 March 2019 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 to the finance department. 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 indicted by court listing dates.

The total carrying amount at year end of counsel fees were: accrual £1,219k and provision £559k (2017-18, counsel fee accrual £1,301k and provision £584k).

Onerous Leases

As at 31 March 2019 a proportion of the PPS premises in Lisburn and Ballymena had not been sublet. While these are still being actively marketed, the PPS has provided for the net financial obligations to the end of the lease, estimated at £1,029k (2017-18, £1,431k).

Other Provision

The £110k (2017-18, £165k) in other provisions is for costs awarded against the PPS primarily in respect of proceedings in the Court of Appeal. Due to uncertainty regarding both timing and the amount of the liability, a provision has been made.

12. Contingent Liabilities

There may be dilapidation expenses which fall to PPS at the end of the leases of the Ballymena and Lisburn offices, which are no longer occupied by PPS and for which an onerous lease provision had been made. These would be payable at the point of cessation of the leases which will occur during 2020-21 but will be negotiated with the landlord and hence their value cannot be estimated at this point.

PPS has one ongoing personnel case at 31 March 2019 which the Department will be defending. This has not been recognised as a provision because its existence will only be confirmed by the occurrence of one or more uncertain events, none of which are wholly within the Department's control. The settlement date and value are currently unknown.

On 17th June 2019 the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. It is recognised that the final detail remains to be determined by the Industrial Tribunal who will be guided by the Court of Appeal's Judgement.

This is an extremely rare and complex case with a significant number of issues that still need to be resolved, including further legal advice with regards to the Judgement; the scope; timescales; process of appeals and engagement with Trade Unions. The legal issues arising from this judgment and the implications for the Northern Ireland Civil Service (NICS) and wider public sector will need further consideration. The Department of Finance (DoF) is leading a piece of work across the NICS, reviewing the implications for each of the major staffing groups across the public sector.

Until there is further clarity when this work has concluded, and based on the inherent uncertainties in the final decision that will be made, a reliable estimate cannot be provided at this stage.

13. Related-party Transactions

The PPS has had a number of materials transactions with other government bodies. Most of these transactions have been with the Department of Finance.

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 occurring after the reporting date that require disclosure.

Date Authorised for Issue

The Accounting Officer authorised these financial statements for issue on 26 June 2019.



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ASSOCIATION OF
PROSECUTORS



INVESTORS
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