

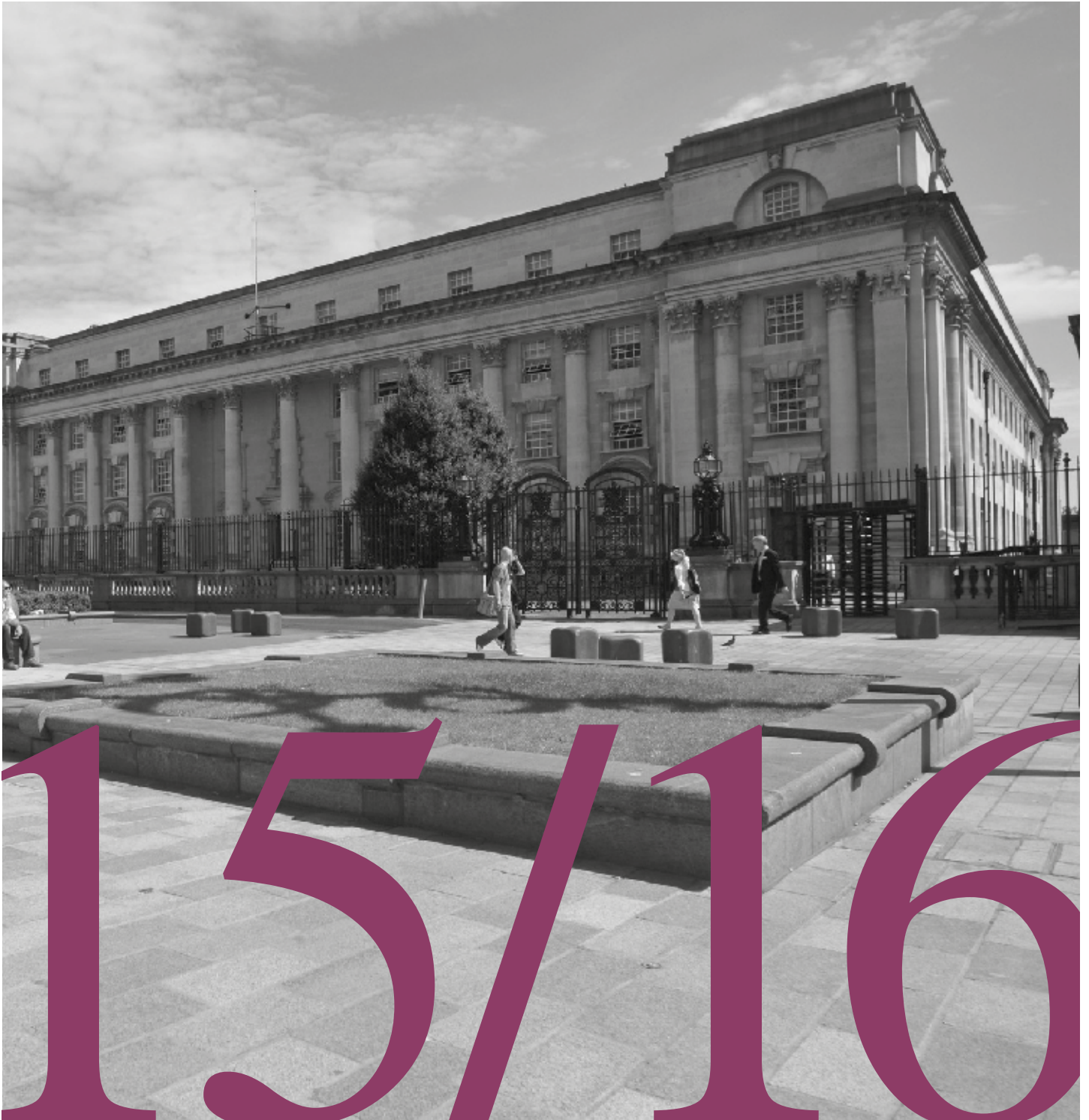


Northern Ireland

Courts and
Tribunals Service

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Annual Report and Accounts



serving the community through the administration of justice

**Northern Ireland Courts and
Tribunals Service**

**Annual Report and Accounts
for the year ended
31 March 2016**

Laid before the Northern Ireland Assembly under section 11(3) (c)
of the Government Resources and Accounts Act (Northern Ireland)
2001 by the Department of Justice on
30 June 2016



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PART 1 PERFORMANCE REPORT

OVERVIEW

FOREWORD BY THE CHIEF EXECUTIVE

In presenting this my second Annual Report and Accounts as Chief Executive of the Northern Ireland Courts and Tribunals Service (NICTS), I would wish to begin by paying tribute to our committed and hard-working staff. 2015-16 has been a challenging year as we have sought to serve the community against a backdrop of diminishing resources. Despite the challenges we have faced, staff across the organisation have remained customer focused delivering a high quality service.

Over the past two years our net non-ring fenced resource budget has reduced, in real terms, by 19.5% or £8.1m. This, coupled with a reduction in our staffing complement of 88 posts or 11.7%, has meant that we have been required to deliver a major change programme in addition to processing our normal workload. Our Modernisation Programme comprises five projects, namely:

- Rationalisation of the Court Estate;
- Service Delivery;
- Income Generation;
- Court Funds Office Reform; and
- Workforce Planning.

Although significant progress has been made in each of the five areas, it has been our plans to rationalise the court estate that have attracted most attention. In February 2016, following an extensive public consultation, the then Justice Minister, David Ford MLA, announced the closure of four courthouses; namely Armagh, Ballymena, Lisburn, and Strabane and ratified his earlier decision taken in 2012 to close two Hearing Centres, Limavady and Magherafelt. In addition he indicated that Enniskillen courthouse would be designated as a Hearing Centre. The Minister told the Assembly that his decision was based on “significant budget reductions”, falling business volumes, the underuse of courthouses and diminishing staff levels. These closures are now subject to Judicial Review proceedings.

During the year we have continued to prepare for the transfer of the administrative support function for the Planning Appeals Commission and the Water Appeals Commission (PACWAC) from The Executive Office (TEO) (formerly the Office of the First Minister and Deputy First Minister) to NICTS in May 2016 and for the establishment of the new Fine Enforcement and Collection Service in January 2017. In addition NICTS is also working to ensure the transfer for responsibility for The Appeals Service from the Department for Communities (DfC) (formerly the Department for Social Development) in April 2017.

When NICTS assume responsibility for these new functions our staffing complement will increase by around 25%.

Looking into the 2016-2020 Assembly mandate and notwithstanding our challenging financial position, NICTS is committed to do everything we can to deliver better outcomes for citizens. Working with our justice partners we will focus on areas such as problem solving justice and digital justice as we seek to drive continuous improvement and efficiency through innovation and reform. The recently published Access to Justice Review, along with the outcome of anticipated Review of Civil and Family Justice undertaken by Lord Justice Gillen, provide platforms upon which NICTS can further enhance the service we provide.

In closing I would wish to thank the members of the NICTS Agency Board for their help, support and cooperation over the past year. In particular I would wish to acknowledge the service provided by PJ Fitzpatrick who retired as a non-Executive member of the Agency Board in March 2016. During his time with us PJ served as Chairman of our Audit and Risk Committee; in this role and as a member of the Agency Board he used his extensive expertise for the benefit of the Agency.

A handwritten signature in black ink, reading "Ronnie Armour", is enclosed in a thin black rectangular border.

RONNIE ARMOUR
Chief Executive

STATEMENT OF PURPOSE AND ACTIVITIES

This is the Annual Report and Accounts for NICTS ("the Agency") for the financial year ended 31 March 2016. These Statements have been prepared in accordance with directions given by the Department of Finance (DoF) (formerly the Department of Finance and Personnel) in pursuance of the Government Resources and Accounts Act (Northern Ireland) 2001.

Who we are

The Agency is an Executive Agency of Department of Justice (DOJ) of Northern Ireland. We are accountable to the Northern Ireland Assembly through the Minister of Justice. David Ford MLA was Minister of Justice until 5 May 2016. Claire Sugden MLA was appointed Minister of Justice on 25 May 2016.

The role of the Agency is to:

- provide administrative support for Northern Ireland's courts, tribunals and Parole Commissioners Northern Ireland (PCNI);
- support an independent Judiciary;
- provide advice to the Minister on matters relating to the operation of the courts, tribunals, Enforcement of Judgments Office (EJO) and (PCNI);
- enforce civil court judgments through EJO;
- manage funds held in court on behalf of minors and patients;
- provide high quality courthouses and tribunal hearing centres; and
- act as the Central Authority under certain international conventions.

Corporate Aims and Values

Our corporate aim is: **"Serving the community through the administration of justice"**

Corporate Values

We aim, at all times, to demonstrate the following corporate values:

- | | |
|------------------------|--|
| Integrity | to interact with our customers with the highest degree of integrity, promoting an atmosphere of honesty and trust; |
| Openness | to undertake our work in an open and transparent manner; |
| Professionalism | to conduct our business to the highest standard; |
| Accountability | to be responsible for delivering a high quality service to the public; and |
| Fairness | to treat everyone fairly. |

How we are structured

There are 18 courthouses and a number of tribunal hearing centres across Northern Ireland, the largest being Laganside Courts and the Royal Courts of Justice (RCJ) in Belfast. Further information on our structure is included in the appendices to this Report:

- Appendix 1** Court Divisions and Map;
- Appendix 2** Northern Ireland Courts and Tribunals Service Structure; and
- Appendix 3** Judicial Complement in Northern Ireland.

The Agency **Framework Document** sets out the arrangements for the effective governance, financing and operation of the Agency. The Framework Document was last updated in November 2013 and the current version is available on our website (www.courtsni.gov.uk).

Support for the Northern Ireland Judiciary

NICTS is responsible for providing administrative support to the Northern Ireland Judiciary. There are 70 full-time and two part-time judicial office holders, 62 deputy court judicial officers, 149 Lay Magistrates, 37 Parole Commissioners and 349 tribunal members.

The Lord Chief Justice of Northern Ireland is head of the Judiciary and President of the Courts of Northern Ireland. In addition, he is responsible for:

- assigning the Judiciary to the courts, listing business with the courts and determining sitting times;
- dealing with complaints against members of the Judiciary. The Code of Practice on Complaints and Protocol on Judicial Discipline are published on the NICTS website (www.courtsni.gov.uk);
- maintaining arrangements for the welfare, training and guidance of the Judiciary; and
- representing the views of the Northern Ireland Judiciary to Parliament and to the Northern Ireland Assembly.

The Lord Chief Justice, the Rt Hon Sir Declan Morgan, is supported by the Presiding Coroner (The Hon. Mr Justice Colton), the Presiding County Court Judge (His Honour Judge McFarland, Recorder of Belfast), the Presiding District Judge (Magistrates' Courts) (Mrs Fiona Bagnall), the Presiding District Judge (Ms Isobel Brownlie), the Presiding Master (Mr Cathal McCorry) and the Presiding Lay Magistrate (Mr David Moore until 30 April 2016. This position is currently vacant).

Further information on the judicial complement can be found in **Appendix 3**.

Principal Risks and Uncertainties

Risk management is integrated into the activities of NICTS by linking risk directly to the achievement of objectives. NICTS implements effective risk management arrangements, which are detailed in a Risk Management Policy Statement. These include developing, monitoring and reviewing an Agency Risk Register which identifies the key risks, those responsible for ensuring that the risks are managed, and the action that will be taken to manage them.

Senior management are responsible for the day to day management of risk, with the Agency Board owning the overall risk management framework. Divisional Heads are responsible for ensuring the management systems in their area are robust in respect of accountability, critical challenge and oversight of risk. Risk management is taken forward as an integral part of the business planning process and is monitored on a quarterly basis by the Audit and Risk Committee.

There are seven risks appearing on the Corporate Risk Register relating to the 2015-16 Business Plan:

Risk 1: Finance – known and unexpected pressures alongside the potential for further budget reductions

Risk 2: The Trust Statement remains qualified resulting in accountability issues

Risk 3: Legacy inquests fail to progress

Risk 4: Disruption to the CFO computer system

Risk 5: Northern Ireland Civil Service (NICS) / Departmental & Agency restructuring initiatives resulting in workforce planning risks

Risk 6: Management of caseload in the Official Solicitor's Office (OSO)

Risk 7: Transfer of PACWAC

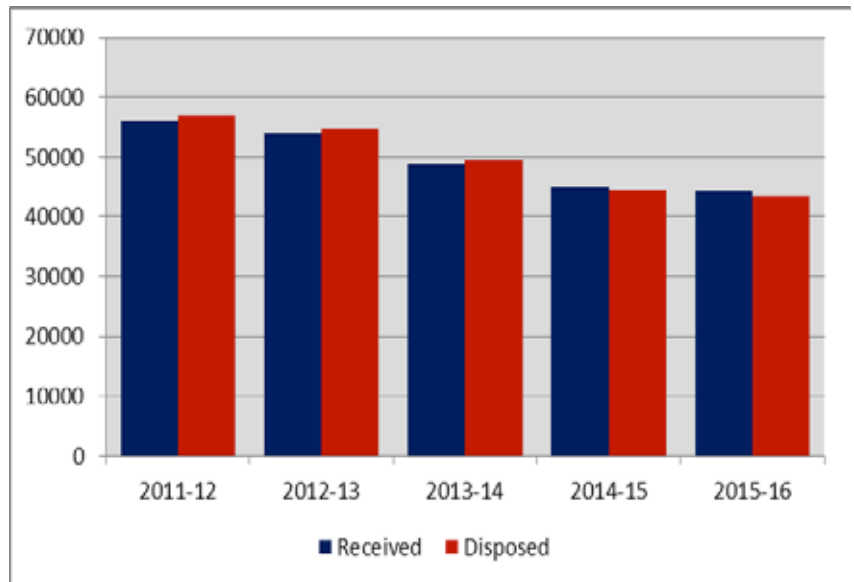
2015-16 PERFORMANCE SUMMARY

Deliver efficient and effective Court, Tribunal and Enforcement services

Criminal Court Business

- The Crown Court received 1,453 and disposed of 864 cases, a decrease of 5% and 43% respectively from the previous year.
- The number of adult defendants received and disposed in the Magistrates' Courts both decreased by less than 1% to 41,239 and 40,877 respectively.
- There has been a 15% decrease in the number of Youth Court defendants received to 1,669, while the number disposed of decreased by 8% to 1,766.
- The total volumes of criminal court business received and disposed decreased by 1% and 2% respectively compared to 2014-15.

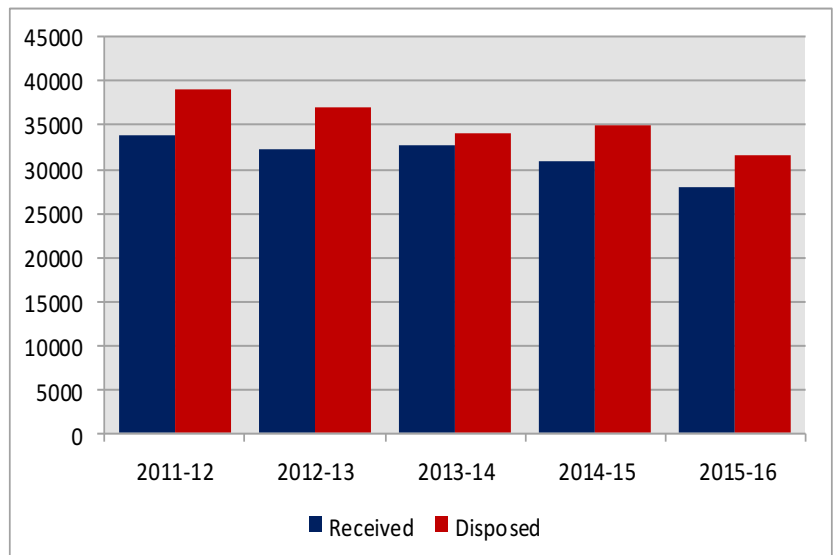
Criminal Court Business Cases Receipts and Disposals 2011-12 to 2015-16



Civil Court Business

- The volume of civil court business received and disposed both decreased by 10%.

Civil Court Business Cases Receipts and Disposals 2011-12 to 2015-16



Family Court Business

- The volume of family court business received and disposed increased by 25% and 26% respectively.
- There has been a 7% decrease in the number of Children Order applications received and an 11% decrease in the number of those disposed of.
- The number of divorces received increased by 12% with disposals increasing by 28%.

Court Funds Office (CFO)

- The number of minor and patient cases with funds in court decreased from 13,023 at 31 March 2015 to 12,892 at 31 March 2016. During the year, a total of 1,819 cases were paid out in full with funds received for 1,688 new cases.
- The value of funds under the management of CFO decreased from £309m to £291m. Net payments and transfers out of court totalled almost £20m during the year.

Tribunal Business

- 16,986 cases were received in 2015-16, an increase of 12% on the previous year's total of 15,183.
- 16,865 cases were disposed of during 2015-16, a decrease of 3% on the previous year's total of 17,429.

Parole Commissioners Secretariat

- A total of 642 referrals were received and 846 decisions and recommendations were issued during 2015-16. This represents an increase of 4% in referrals and a decrease of 5% in decisions and recommendations compared to the previous year.

Enforcement of Judgments Office (EJO)

- EJO processed 7,797 notices of intention and 5,647 applications to enforce civil court judgments.
- EJO received 1,100 applications for repossession and completed 622.
- £8.40m of debt was recovered for creditors during 2015-16 which represents a decrease of 16% on the previous year.
- The Taxing Office received 1,296 applications for taxation, completed taxation on 1,347 cases and issued 1,351 taxing certificates.

Deliver high quality services that support an independent Judiciary and meet the needs of our customers

- The consultation on rationalisation of the court estate and proposals to reconfigure court boundaries and introduce dedicated civil and family centres with the co-location of criminal business at certain court venues was completed. A detailed response and recommendations document was published in November 2015. The Minister announced his final decision to the Assembly on 8 February 2016 to close four courthouses and to ratify his earlier decision in 2012 to close two hearing centres and retain Enniskillen Courthouse as a hearing centre. A phased closure programme is now under development but has been suspended pending the outcome of Judicial Review proceedings.
- In partnership with the Public Prosecution Service (PPS), progress has been made on the agreement of a witness waiting times protocol, developed by Judge Bagnall, with stakeholders who will ensure that all possible measures are taken to allow witnesses to give their evidence with as little delay as possible. In addition work continued with criminal justice partners, Victim Support and the National Society for the Prevention of Cruelty to Children (NSPCC) to optimise the use of remote links for vulnerable witnesses.
- The Care Proceedings Pilot was launched in December 2015 in conjunction with the Department of Health (DoH) (formerly the Department of Health, Social Services and Public Safety) and the Guardian Ad Litem Agency. The aim of the 12 month pilot is to promote good decision making and minimise unnecessary delay for children and young people subject to public law proceedings, specifically Article 50 Care Order and Supervision Order applications, thereby improving outcomes for children by achieving permanence for them at the earliest point.
- Under the Modernisation Programme an extensive Service Delivery Review was completed. The review produced a number of recommendations to improve and streamline administrative processes at both a corporate and operational level to deliver an enhanced, integrated and affordable service delivery model for court users. An implementation working group has been created to oversee the implementation of the recommendations commencing in year and extending into 2016-17.
- Interpreting and translation services were delivered across all court and tribunal venues in compliance with EU Directive 2010/64.
- NICTS worked in partnership with the Police Service of Northern Ireland (PSNI) to deliver streamlined, consistent and secure arrangements for the service of domestic violence orders.
- Additional information sharing security protocols were developed so that both family and probation reports can be sent electronically and NICTS continue to outreach to other customers to maximise the use of online services.

- Work to develop a separate Youth Court facility has been completed on Level 1 in Laganside Courts. The unit comprises a Youth Court Guidelines compliant courtroom with direct access to the custodial suite, consultation rooms, video link facilities and separate accommodation for Youth Justice Agency (YJA), NSPCC Young Witness Service and vulnerable witnesses. This became fully operational on 29 February 2016.
- NICTS has been working closely with PSNI to develop and deliver a replacement IT system for processing and reconciling fixed penalty payments in Northern Ireland. The new system will be introduced in the Fixed Penalty Office, Laganside Courts, in summer 2016.
- NICTS worked with TEO to prepare for the transfer of PACWAC to NICTS as part of the restructuring of Government Departments in May 2016.
- Following a high level review of leased accommodation within the court estate the NICTS Strategic Planning Group (SPG) sought to rationalise the number of leased buildings to ensure better value for money. As a result PCNI relocated from Linum Chambers in Bedford Street to the 1st floor Mezzanine in Laganside Courts in July 2015. The Coroners Service for Northern Ireland (CSNI) relocated from Mays Chambers to Laganside House and the Taxing Master relocated to RCJ in January 2016.
- EJO continues to liaise closely with advice bodies such as the Housing Rights Service, Advice NI, Christians Against Poverty and with creditors' representatives to encourage early and better engagement between creditors and debtors. A number of EJO User Forum meetings (chaired by the Chief Enforcement Officer) were also held throughout the year.
- EJO has worked hard at enhancing the relationship with PSNI in respect of their statutory role to assist EJO in their work and it has modernised electronic acceptance of business from Land and Property Services (LPS) through the development of an IT interface.

Develop and lead our people to achieve our business objectives

- A corporate training plan for 2015-16 was agreed and delivered which increased effectiveness and better supported the delivery of the business objectives.
- NICTS worked in partnership with Autism NI to provide Autism Awareness training to front line staff across the Agency.
- A series of Mental Health resilience workshops were delivered to managers to increase their understanding of mental health issues and how best to deal with them.

Deliver a controlled financial and commercial environment achieving value for money

- Overall expenditure was contained within the total budget set by DOJ, however there was an overspend of £69k in non-ring fenced Departmental Expenditure Limits (DEL).
- NICTS met all statutory financial reporting deadlines.
- NICTS successfully migrated all its desktop and infrastructure services from Fujitsu to IT Assist by 31 December 2015. This involved rolling out 1060 PCs, 194 laptops, migrating 112 servers, 3.5m records and over 900 Outlook accounts against very tight timescales. As a consequence NICTS achieved significant financial savings whilst modernising all its technology. This will create a sound basis for the delivery of future services.
- Efficiency savings in accommodation costs were realised with the relocation of PCNI from Linum Chambers to Laganside Courts complex in July 2015, CSNI and the Taxing Master Office from Mays Chambers to Laganside House and RCJ respectively in January 2016.

2016-17 FORWARD LOOK

Within the next financial year, NICTS are aiming to:

- Establish a Fine Collection and Enforcement Service provided for in the Justice Act (NI) 2016;
- Support the development of an implementation plan for the Mental Capacity Act including provision for an Office of Public Guardian;
- Support the development of problem solving justice initiatives as one of the pathfinder projects in the 'Programme for Government';
- Provide administrative support and bid for resources to effectively deliver legacy inquests and any associated reform proposals under 'Fresh Start' including operational arrangements to support the management and progression of legacy cases, subject to provision of adequate resources;
- Continue to implement the plans for Court Rationalisation as announced by the Minister in February 2016;
- Meet the non-ring fenced Resource DEL budget allocation of £36.2m for the financial year, minimising the impact of a number of forecast pressures;
- Assume responsibility for PACWAC in May 2016, under the NICS Reform Programme;
- Work in partnership with DfC and the Social Security Agency (SSA) to develop and deliver the change programme for the statutory transfer of The Appeal Service

(TAS) to NICTS and implement the agreed TAS reform recommendations to improve service delivery;

- Continue to implement the proposed blanket increase to court fees and, commence a more fundamental review of fees across NICTS; and
- Implement a fee charging mechanism within the CFO to enable 100% recovery of running costs from October 2016.

PERFORMANCE ANALYSIS

The NICTS Business Plan for 2015-16 contained the following strategic objectives:

- to deliver efficient and effective Court, Tribunal and Enforcement services;
- to deliver high quality services that support an independent Judiciary and meet the needs of our customers;
- to develop and lead our people to achieve our business objectives; and
- to deliver a controlled financial and commercial environment achieving value for money.

NICTS published a number of performance targets in its Business Plan in support of these strategic aims. The following commentary explains what was done during 2015-16 to achieve these strategic objectives.

Deliver efficient and effective Court, Tribunal and Enforcement services

Business volumes during 2015-16 were as follows:

	Cases Received	Cases Disposed of
Criminal	44,361	43,507
Civil	27,918	31,546
Family	9,902	9,633
Tribunals	16,986	16,865
Parole Commissioners	642	590 ¹

Criminal Business

Criminal business includes criminal cases dealt with in the Crown Court and in Magistrates' Courts.

¹ based on an offender going through the totality of the processes available in his/her particular circumstances

The Crown Court hears all offences charged on indictment. Offences tried on indictment are the more serious offences. Most Crown Court trials will be heard by a jury although, in certain circumstances, a judge sitting alone may determine a case.

The majority of criminal cases are dealt with by Magistrates' Courts. These will generally be less serious offences. In addition, Youth Courts are specially constituted Magistrates' Courts where the District Judge will usually sit with two Lay Magistrates to deal with criminal matters in relation to children.

During 2015-16 there was a 1% decrease in the number of criminal cases received to 44,361 (2014-15: 44,869). The number of criminal cases disposed of also decreased by 2% to 43,507 (2014-15: 44,412).

Civil Business

Civil court business is dealt with in the High Court and the County Court.

During 2015-16 there was a 10% decrease in civil business received to 27,918 (2014-15: 30,920). During 2015-16, the volume of civil business disposed decreased by 10% to 31,546 (2014-15: 34,971).

Family Business

Family business is dealt with in the High Court, County Courts (Family Care Centres) and Magistrates' Courts (Family Proceedings Courts). This area of business includes divorces and proceedings under the Children (Northern Ireland) Order 1995 in relation to the care or welfare of children.

During 2015-16 overall family business received increased by 25% to 9,902 (2014-15: 7,898). Business disposed of during 2015-16 increased by 27% to 9,633 (2014-15: 7,613).

Coroners Service for Northern Ireland (CSNI)

CSNI inquire into deaths reported to them that appear to be unexpected or unexplained. The Coroner will seek to establish the cause of death and will make whatever inquiries are necessary to do this.

During 2015-16 the number of deaths reported to the Coroner decreased by 3% to 3,895 (2014-15: 4,006). There was a 26% decrease in the number of inquests heard to 85 (2014-15: 115); a 5% increase in the number of post-mortems held to 1,149 (2014-15: 1,092); a 3% increase in the number of cases that did not require a post-mortem to 2,083 (2014-15: 2,014) and an 18% decrease in other disposals to 564 (2014-15: 691).

Court Funds Office (CFO)

CFO is the Office of the Accountant General for the Court of Judicature of Northern Ireland. It administers and manages funds brought under the control of the civil courts in Northern Ireland from three main sources:

- damages awarded to children (minors) as a result of civil legal action, held until the child reaches 18 years of age;
- assets belonging to people who are deemed by the court to be unable to manage their own financial affairs;
- Money held in court pending settlement of civil court action; monetary bails received by the courts, or where the Court of Judicature acts as a receiver of last resort for assets of individuals, partnerships or companies.

During the year, CFO held funds on behalf of approximately 13,000 individuals. At 31 March 2016, CFO held funds totalling just over £291m.

Tribunals

Northern Ireland Valuation Tribunal (NIVT)

NIVT hears appeals by home owners against their domestic rates. NIVT also hears appeals from decisions relating to rating rebates. During 2015-16 there was a decrease of 22% in the number of appeals received, 46 compared to 59 in 2014-15.

Social Security and Child Support Commissioners

The Social Security and Child Support Commissioners determine appeals on points of law from the Appeals Tribunal under the Social Security and Child Support legislation. During 2015-16 there was a decrease of 22% in the number of applications and appeals received, to 212 (2014-15: 273).

Pensions Appeal Tribunal (PAT)

PAT hears appeals from ex-servicemen or women who have had their claims for a War Pension rejected by the Secretary of State for Defence. During 2015-16 there was an increase of 6% in the number of appeals received to 146 (2014-15: 138).

Northern Ireland Traffic Penalty Tribunal (NITPT)

NITPT hears appeals from Penalty Charge Notices (PCNs) issued by or on behalf of the Roads Service. During 2015-16 there was a decrease of 13% to 500 (2014-15: 574).

Criminal Injuries Compensation Appeals Panel Northern Ireland (CICAPNI)

The purpose of CICAPNI is to support the victims of violent crime by determining appeals from decisions made by the Compensation Service in respect of entitlement to criminal injury payments. During 2015-16 there was a decrease of 20% in the number of appeals received to 400 (2015-16: 502).

Special Educational Needs and Disability Tribunal (SENDIST)

SENDIST considers parents' appeals from the decisions of Education and Library Boards (the "Board") about children's special educational needs, where the parents cannot reach agreement with the Board. It also deals with claims of disability discrimination in relation to children at school. During 2015-16 there were 145 appeals received, an increase of 20% on the 121 received in the previous year.

Mental Health Review Tribunal (MHRT)

MHRT reviews the cases of patients who are compulsorily detained or are subject to guardianship under the Mental Health (Northern Ireland) Order 1986. MHRT's function is to provide mental health patients with a safeguard against unjustified detention in hospital or control under guardianship. During 2015-16 there was a decrease of 5% in the number of applications and referrals to 297 (2014-15: 311).

Northern Ireland Charity Tribunal (NICT)

NICT was established on 1 April 2010 to hear appeals from decisions made by the Charity Commission in respect of the registration of an organisation as a charity. During 2015-16 there was a decrease of 38% in appeals received to 10 (2014-15: 16).

Care Tribunal

The Care Tribunal hears appeals from decisions prohibiting or restricting the employment of individuals teaching or working with children, working with vulnerable adults, or decisions concerning the registration of social workers. The Tribunal also hears appeals from decisions relating to the regulation of residential care homes, nursing homes, children's homes, nursing agencies and independent health care providers. During 2015-16 there was a 40% reduction in the number of appeals received compared to 2014-15 (6 in 2015-16 compared to 10 in 2014-15).

Lands Tribunal

The Lands Tribunal hears cases concerning the value of land and buildings and about their occupation, use or development. In 2015-16 there was a decrease of 7% in the number of cases received to 140 (2014-15: 150).

Northern Ireland Health and Safety Tribunal (NIHST)

NIHST was established on 1 April 2010 and adjudicates on appeals from decisions made in relation to asbestos or petroleum-spirit licences. During 2015-16 the Tribunal received one appeal, compared to none the previous year.

Health and Personal Social Services Disqualification Tribunal

The Tribunal enquires into cases where it is represented that continued inclusion of any person in any list of practitioners prepared under Part VI of the Health and Personal Services (Northern Ireland) Order 1972 for the provision of general medical, dental,

ophthalmic or pharmaceutical services would be prejudicial to the efficiency of the services. During 2015-16 the Tribunal did not receive any appeals, as was also the case in 2014-15.

Parole Commissioners Secretariat

Over the past year, the number of cases referred to the Parole Commissioners for review, recommendation and consultation has continued to increase although, like last year, at a much slower rate (4%). The Chief Commissioner publishes an Annual Report on the work of the Parole Commissioners.

Department for Communities (DfC) Tribunals

The Appeals Service (TAS)

NICTS currently administers TAS on behalf of DfC under a Service Level Agreement. DfC retains statutory and financial responsibility for TAS.

TAS administers welfare benefit appeals from decisions of the SSA, Child Maintenance Service, HM Revenue and Customs (HMRC), Northern Ireland Housing Executive (NIHE) and LPS. In 2015-16 there was an increase of 16% in the number of appeals received to 15,073 (2014-15: 13,016).

Rent Assessment Panel (RAP)

NICTS currently administers RAP on behalf of DfC under a Service Level Agreement. DfC retains statutory and financial responsibility for RAP through TAS.

RAP through the rent assessment committees, consider, at the request of a landlord or tenant, if the rent determined by the rent officer is appropriate. During 2015-16 there was a decrease of 23% in the number of appeals received to 10 (2014-15: 13).

Enforcement of Judgments Office (EJO)

EJO provides a centralised enforcement service for civil court judgments relating to the recovery of money, goods and property.

In 2015-16 receipts of the initiating document, Notice of Intention to Enforce a Judgment, decreased considerably by 58% to 7,797 (compared to 18,583 in 2014-15). The number of applications to enforce has also decreased by 55% to 5,647 (compared to 12,417 in 2014-15). The reduction in business levels appears to be as a result of EJO's largest customer, LPS, introducing changes to their business model and also customers being more selective about the debts they pursue. However, enforcement activity has continued to see a large amount of debt recovered in 2015-16 (£8.40m) to that recovered during 2014-15 (£10.0m).

A range of external factors have seen the number of repossession cases lodged for enforcement decrease by 38% in 2015-16 (726) to that lodged during 2014-15 (1,168). The fall in the number of repossession cases lodged has therefore impacted on the

number of repossessions completed, which decreased by 48% in 2015-16 (479) compared to 924 in 2014-2015. EJO Enforcement Officers continue to work closely with PSNI to ensure that judgments are executed fully and to effectively manage and mitigate any risks to those involved in the repossession process.

Supporting an independent Judiciary

NICTS works in partnership with the Judiciary on a wide range of issues which impact on the courts and the tribunals, including the achievement of the performance standards set by the Lord Chief Justice (the 2015-16 performance standards can be found at **Annex D**).

Speeding up Justice

Throughout 2015-16 NICTS continued to work with DOJ colleagues on a number of legislative changes being brought forward through the Justice Act (Northern Ireland 2015). These include reform of the committal process and new arrangements for statutory case management.

Following a joint DOH/ DOJ scoping exercise looking at the operation of the family justice system which highlighted delay as a key issue in terms of the length of time taken to complete some care proceedings and the detrimental impact delay can have on the children involved, both Ministers agreed to a staged approach to the reform of the family justice system. This included the establishment of a Care Proceedings Pilot.

The aim of the Care Proceedings Pilot is to promote good decision making and minimise unnecessary delay for children and young people subject to public law proceedings, specifically Article 50 Care Order and Supervision Order applications, thereby improving outcomes for children by achieving permanence for them at the earliest point. NICTS statistics indicate that the duration of care order proceedings are taking an average 45.9 weeks to conclude in the Family Proceedings Court (FPC), 57.2 weeks in the Family CareCentre (FCC) and 83.3 weeks in the High Court.

The objectives of the Care Proceedings Pilot are to:

- Identify the barriers to successful implementation; and
- Develop solutions to address the barriers identified.

The pilot validation phase will run for 12 months from January to December 2016 and includes all care order applications lodged by Western and South Eastern Health and Social Care Trusts at the Londonderry and Newtownards FPC. It is anticipated that a formal evaluation report will be produced by DOJ Analytical Services Group by May 2017.

From January 2015 NICTS participated in a 12 month pilot in the Division of Ards to evaluate new arrangements to tackle delay in the investigation and prosecution of indictable (Crown Court) cases. The pilot arrangements were developed in partnership with other criminal justice organisations, and sought to improve the quality and timeliness of the investigative stages with enhanced engagement between PPS and PSNI at key points. The process also contains measures to maximise the opportunities for early guilty

pleas and, in addition, has specific interventions in relation to the preparation and management of contested cases. It is intended that following the pilot some of the Ards principles will be applied to certain categories of cases, still to be determined .

Court and Tribunal Orders

NICTS is committed to ensuring that court orders are recorded and prepared accurately and issued in a timely way. Internal Audit carry out periodic independent, unannounced reviews of court orders as part of their inspection programme. NICTS continues to review its checking mechanisms and introduced a new single control document to assist staff in this important area.

In Tribunals and EJO, robust quality control procedures are in place to ensure administrative and information assurance processes are effective and tribunal decisions and performance standards are recorded accurately.

The preparatory work to publish future and historical decisions of SENDIST has been completed and decisions will be posted on the NICTS website in the new financial year along with an explanatory guide to assist tribunal users.

Administrators have continued to work in close collaboration with Tribunal Judiciary throughout the year. The Chief Commissioner has provided bespoke benchcraft training to newly appointed tribunal panel members while a number of tribunals benefited from group training events led by tribunal Presidents and Chairpersons. Additionally a training event dedicated to raising awareness of Autism was delivered to tribunal members and staff. The relocation of the Tribunals Hearing Centre from Bedford House to a dedicated suite within RCJ in April 2015 generated considerable efficiency savings for NICTS. The consultation and advice from judiciary and stakeholders proved extremely valuable in enabling NICTS to identify ways to continue to provide as positive an experience as possible for tribunal users. Careful consideration was given to the design of the new dedicated suite to maximise its potential and retain the high standard of service previously provided. This included an appropriate degree of separation from daily court business within a dignified yet informal setting for tribunal hearings.

NICTS continues to support and maintain Her Majesty's Courts and Tribunals Service (HMCTS) under the current Service Level Agreement. There continues to be significant demand by the UK Tribunal Service for sitting days, particularly in respect of the Immigration and Asylum Tribunal and First Tier Tax Chambers, which provides a significant income stream for the Tribunals Hearing Centre.

Business Processing

NICTS undertook an extensive consultation on the rationalisation of the court estate which closed formally in May 2015. The consultation in addition to seeking views on proposals to rationalise the court estate sought views on:

- A reconfiguration of the existing court boundaries to take account of changes to Local Government Districts in Northern Ireland; and

- The concept of dedicated civil and family centres and the brigading of criminal business at certain court venues.

Public meetings were held at seven venues to allow local stakeholders and those likely to be impacted by the proposed closures the opportunity to express their views directly to senior NICTS officials. NICTS received 97 responses to the consultation; 10 of which either supported the proposals or were neutral; while 87 opposed some or all of the proposals. Some respondents, particularly criminal justice partners, provided wide ranging commentary which generally supported the proposals. NICTS conducted an in depth analysis of the comments and views submitted by respondents, following which a detailed response and recommendations document was published in November 2015. As the recommendation in relation to Lisburn courthouse diverged from the original proposal outlined within the consultation document a short targeted consultation with those who had responded to the original Lisburn proposal was launched to provide an opportunity for respondents put forward their views on the new recommendation that Lisburn close and business transfer into Laganside Courts. This closed on 1 February 2016.

NICTS officials gave evidence to the Justice Committee in November 2015 and having taken the views of the Committee and those expressed by consultees into consideration the Minister announced his final decisions to the Assembly on 8 February. He announced the closure of courthouses in Armagh, Ballymena, Lisburn, and Strabane and ratified his earlier decision of 2012 to close hearing centres in Limavady and Magherafelt. Old Town Hall courthouse in Belfast is to remain closed for the foreseeable future and Enniskillen Courthouse will become a hearing centre. The courthouse in Newtownards will be retained at this time. A phased closure programme for the courthouses is under development but has been suspended pending the Judicial Review proceedings.

Under the Modernisation Programme an extensive Service Delivery Review was completed and a series of priority based recommendations designed to deliver an enhanced, integrated and affordable service delivery model for court users was accepted by the Project Board. An implementation working group was created to oversee implementation of the recommendations beginning in year. Progress has been secured in the delivery of on line services with Family Orders being available on line in full PDF format and consultation with the Law Society on expanded the use of ICOS Case Tracking on line. This new service went live in April 2016.

On 30 September 2015 the Probate Office in RCJ assumed responsibility for managing all probate applications in Northern Ireland. While there is continuing provision to lodge applications in the District Probate Office in Londonderry, for the estates of those who had a fixed place of abode in Counties Fermanagh, Londonderry or Tyrone, applications are transferred to RCJ for processing. This arrangement has helped NICTS to maximise resources and deliver savings.

Coroners Service for Northern Ireland (CSNI)

Building on an internal review of the CSNI carried out during 2014-15, a further review was commissioned by the Chief Executive in May 2015 and he appointed a senior member of staff to lead the review and to head up the administration of CSNI to provide more effective leadership and direction to the business. The review addressed concerns from CSNI judicial and administrative personnel regarding current and potential future resourcing pressures. It also took account of implementation of a key priority included in The Stormont House Agreement of December 2014 to ensure *“Processes dealing with the past should be victim-centred. Legacy inquests will continue as a separate process to the Historical Inquiry Unit. Recent domestic and European judgments have demonstrated that the legacy inquest process is not providing access to a sufficiently effective investigation within an acceptable timeframe. In light of this, the Executive will take appropriate steps to improve the way the legacy inquest function is conducted to comply with the European Court of Human Rights (ECHR) Article 2 requirements”*.

The review made 13 recommendations to improve case progression, address the problems of delay in inquest proceedings and to improve the inquest function. Good progress was made on improving routine business, supported by the appointment of the Lord Chief Justice as President of the Coroners Courts from 1 November 2015 with responsibility for providing leadership to the judicial officers who act as coroners. Since his appointment a number of steps have been taken to ensure the coronial complement of three full-time coroners. He appointed a Presiding Judge for the Coroners Service on 8 February 2016. A new coroner was sworn-in on 8 February 2016 and a further full-time coroner was appointed on 4 April 2016. In addition, one of the Northern Ireland High Court Judges and a county court judge have been providing support to progress more complex inquests.

Recruitment of one investigative support staff to support the work of the CSNI was successfully completed. New Counsel to the Panel of Counsel who provide advice to the Coroners and present evidence at inquests were appointed in November 2015.

At 31 March 2016 there are 55 legacy cases outstanding. Following extensive consultation the Lord Chief Justice indicated that he could progress outstanding legacy cases within a five year timeframe subject to the provision of appropriate funding. NICTS is continuing to work with DOJ to secure the required funding under the terms of the Stormont House Agreement and the Fresh Start Agreement.

A review of the CSNI legislation is also underway with a view to identifying areas for modernisation.

Progress on other structural and system measures has also been made including a reduction in the number of adjournments/cancellations of inquests, development and implementation of revised case allocation, management and on-call arrangements so that the workload is evenly spread amongst the full Coroner complement and a more consistent service is delivered to bereaved families. The listing processes for inquests have also been reviewed and revised to ensure investigations are completed and witness

statements provided on a timelier basis to allow inquests to be held more expeditiously. The new processes have been implemented from 1 April 2016 and a monitoring mechanism put in place to evidence progress.

CSNI have introduced a Coroners User Group involving all key stakeholders and agencies engaged in coronial work with defined Terms of Reference. The aim of the Group is to engage all service providers and professionals in the planning, monitoring, development and delivery of coronial services to continually improve the quality and responsiveness of all services and ensure value for money. Two meetings have been held since the group's inception and future meetings will be held every six months. Sub-groups have also been established focussing on addressing key issues e.g. health, legal and operational matters.

Fine Collection and Enforcement

NICTS has supported the development of provisions in the Justice Act (NI) 2016 which will establish a Fine Collection and Enforcement Service. Under the new arrangements there will be a much broader range of collection methods available, including deduction from benefits and attachment of earnings. Where payment is not made there will also be a broader range of default options, including supervised activity orders, bank account freezing orders and vehicle seizure. It is anticipated that the new arrangements will significantly reduce the number of cases which require to go to a default hearing and will greatly reduce the reliance on committal to deal with non-payment. In the meantime, NICTS continues to operate transitional enforcement arrangements to deal with fine default which require a fine default hearing before a Judge who will determine what enforcement action should be taken.

Criminal Justice Inspection Northern Ireland (CJINI) Engagement

In July 2015 CJINI reported that NICTS has made significant progress since the original inspection on the adequacy of the Courts Estate. In particular the Strategic Investment Board (SIB) had been engaged to carry out a wider DOJ Estates Strategy integrating the NICTS estate with the potential to share facilities across the criminal justice sector.

The 2012 inspection report had concluded that NICTS could no longer meet user demands and comply with statutory requirements at every court venue and should have an Estate Strategy based on user needs rather than legacy assets.

The follow-up inspection highlighted that the cost of maintenance and the need to upgrade facilities to modern standards is beyond the resources available to NICTS and consequently retaining the current estate infrastructure is not an option. NICTS will continue to monitor all CJINI recommendations from previous inspections to ensure they are addressed and that agreed recommendations are implemented at the earliest possible date.

Interpreter Services

NICTS arrange interpreter services for court and tribunal users who do not have English as their first language. The main languages requested in 2015-16 were Polish, Lithuanian, Mandarin and Romanian. In total, there were 3,535 (2014-15: 3,461, an increase of 2%) requests for language interpretation in courts and 493 (2014-15: 335, an increase of 47%) requests for the translation of documents. NICTS also has arrangements in place to allow for telephone interpretation across all court locations. During 2015-16 this was used on 19 occasions (28 occasions in 2014-15).

Deliver high quality services that support an independent Judiciary and meet the needs of our customers

Business Improvement

A Review of Civil and Family Justice commenced in September 2015, led by Lord Justice Gillen at the request of the Lord Chief Justice, with a view to improving access to justice; achieving better outcomes for court users; creating a more responsive and proportionate system; and making better use of available resources.

A new community disposal known as an Enhanced Combination Order was piloted from 1st October in the Divisions of Newry & South Down and Ards by the Probation Board for Northern Ireland (PBNI).

Throughout the year the Agency has sought to improve the quality, accessibility and delivery of services to all our customers and continue to build closer liaisons with a wide range of stakeholders and delivery partners. Court Operations staff regularly engage on a formal basis with the Judiciary, representatives from the Law Society, Bar Council, PSNI and voluntary sector via court user groups and Liaison Committees. These meetings facilitate discussion on a range of customer issues; forthcoming changes to legislation and business processes and performance data.

NICTS has well established links with customer representative groups and the community and voluntary sector to inform customer insight, service delivery and communication. During the year, NICTS continued productive engagement with Housing Rights. This organisation provides a free onsite court representation service at the High Court and County Court venues for people who are facing repossession or ejection proceedings and have no legal representation. Funding for the scheme is provided by the Legal Services Agency Northern Ireland (LSANI).

NICTS has continued to engage with the DfC and other key stakeholders to support delivery of the recommendations emerging from the final report published by the Housing Repossessions Taskforce in February 2015. The final report highlighted the low levels of engagement from households at risk of losing their home.

NICTS' work with partner organisations throughout the year has led to wider awareness of the Office of Care and Protection (OCP) and the work it does. OCP staff have participated in a number of stakeholder events including delivering presentations at various locations as part of the Alzheimer's Society Dementia Information Programme. A representative from OCP also delivered the keynote speech at the Alzheimer's Society Annual Conference.

Training and information sessions have been organised with staff from the Health and Social Care Trusts with over 250 Social Workers attending various events in Newry, Banbridge, Ballymena, Ballynahinch and Belfast.

OCP has also committed to deliver four presentations during 2016 for Solicitor's Associations in Omagh, Newry, Londonderry and Belfast as part of the Law Society's Continuing Professional Development Programme.

The Lord Chief Justice General Visitors completed 102 visits during the year, supporting OCP and the Official Solicitor's supervision and investigations activity.

Belfast City Council introduced a free public Wi-Fi network in RCJ and Laganside courts in 2015-16 as part of their 'Super Connected Belfast' scheme.

NICTS Estate

During the year the main focus, due to financial pressures, was the continued rationalisation of the court estate to enable efficiency savings in accommodation costs. The key priorities were the relocation of the PCNI Office from Linum Chambers to Laganside Courts complex in July 2015, CSNI and the Taxing Master Office from Mays Chambers to Laganside House and RCJ respectively in December 2015. The key focus of the capital investment programme was to improve the security and heating systems throughout the estate.

Improved Services for Victims and Witnesses

NICTS has continued to support the listing arrangement for victims of domestic violence in Londonderry Magistrates' Court. Further enhancements to the listing arrangement were announced by the Justice Minister, accompanied by the Lord Chief Justice in March 2016. These improvements include the use of body worn video evidence cameras by PSNI response officers, the possible introduction of a second remote link for the most vulnerable witnesses to give evidence away from the main courtroom, and improved access for victims to appropriate support services.

NICTS continues to support the use of Registered Intermediaries in Crown Courts (and associated committal proceedings in Magistrates' Courts) in respect of offences that are triable only on indictment. Intermediaries are communication specialists, such as speech and language therapists and social workers, who assist vulnerable victims, witnesses, suspects and defendants with significant communication deficits to communicate their answers more effectively during police interview and when giving evidence at trial.

NICTS has been involved in plans to run a pilot in respect of video-recorded cross examinations for vulnerable witnesses. This special measure would allow cross examinations to be held before the trial commences and under strict conditions agreed by the court. To help inform plans for this pilot NICTS has viewed this in operation in Liverpool.

Work continues with criminal justice partners and Judiciary to tackle the issue of witness waiting times at court and to ensure they are provided with timely updates while they wait at court. NICTS has contributed to ongoing discussions with a broad range of interested parties to agree the best way of implementing agreed practical improvements.

The Victim Charter, which includes NICTS as a provider of services to victims, was laid before the Northern Ireland Assembly under the Justice (Northern Ireland) Act 2015 in September 2015. NICTS is represented on various cross-agency working groups to improve services for victims and witnesses including those affected by hate crime and domestic violence.

Children and Young People

A new youth court, compliant with Youth Court Guidelines, has been created on Level 1 in Laganside Courts. The new youth court provides a dedicated facility for youth court practitioners and users including improved public waiting areas, consultation rooms and a witness link room with an adjacent spacious witness waiting room. New accommodation has also been created for YJA and NSPCC on the same floor.

NICTS has led on the provision of remote live links for young and vulnerable witnesses including the new link in PPS Chambers in Belfast and it NICTS continues to monitor compliance with the Youth Court Guidelines across all youth courts.

Business Continuity

The Agency has in place business continuity plans to ensure that critical business functions can be maintained. These plans are continually reviewed and updated and are available to staff on the NICTS intranet.

IT Assist provide and host all NICTS information systems. They provide a high resilient solution, based on high availability, redundancy and mirrored data centres. Although a formal disaster recovery test has not taken place since NICTS moved to IT Assist on 1 January 2016, it is planned to do an ICOS disaster recovery test in 2016 to test its new infrastructure.

Outreach

NICTS continues to promote knowledge and understanding of the justice system through its Community Outreach Programme by facilitating community groups and University visits and by supporting a work placement programme. Laganside Courts hosted the National Magistrates' Mock Trial Competition for the 10th successful year which encourages local students to gain further insight in the legal system by encouraging active participation. In

addition, Downpatrick and Armagh Courthouses participated in the European Heritage Open Day attracting over 400 visitors.

During the summer 2015, two law students from Fordham University, New York, completed a 6 week internship in the Office of the Lord Chief Justice (OLCJ). In September 2015, one second-year law student participated in the three-week OLCJ annual Internship scheme. During each of the internship programmes, the interns observed court proceedings, engaged with judges and members of the legal profession, met other justice stakeholders and undertook specific administrative duties. Feedback from the interns showed that the internships were a worthwhile and enjoyable experience which potentially enhanced their career prospects and which they would recommend to anyone interested in a legal career.

Develop and lead our people to achieve our business objectives

The Learning and Development Committee continued their oversight of the corporate training plan and emerging development needs. NICTS is committed to ensuring that learning and development is planned, relevant, timely, affordable and aligned to support the delivery of business objectives.

In addition to the generic training delivered to staff through the Agency's Corporate Learning Plan, a number of NICTS managers and staff participated in DOJ's Mentoring Programme. This method of staff development is both innovative and resource efficient.

NICTS is committed to improving the health, safety and welfare of its employees and acknowledges the importance of addressing mental wellbeing in the workplace and is using the Health and Safety Executive's (HSE) management standards approach to this.

Following the NICS Wellbeing at Work Survey, NICTS commissioned the HSE to independently carry out a series of focus groups which is the next stage of the management standards process. Staff were invited to give feedback on the pressures of their work and the outcomes will inform an action plan to address areas for improvement.

A series of training courses, 'Understanding Mental Health for Managers', delivered by the Police Rehabilitation and Retraining Trust, was rolled out to 120 managers to give greater understanding of mental health issues and develop the necessary skills to manage staff and help them to be more resilient when facing pressures at work.

In line with the NICS Autism Strategy, Autism NI delivered a further ten half-day sessions to 170 NICTS staff on 'Autism Spectrum Disorder and the Criminal Justice System'. A further series of Autism awareness sessions were delivered to staff in Laganside Courts.

Deliver a controlled financial and commercial environment achieving value for money

Accounting Boundary

The accounting boundary specifically excludes the funds invested by CFO and third party monies. CFO publishes separate audited financial statements.

Details of income (fines, confiscation orders, fixed penalties and other monetary penalties) collected as an agent for the Northern Ireland Consolidated Fund (NICF) will be disclosed in the Agency's Trust Statement, in accordance with the Accounts Direction Dear Accounting Officer (DAO) (DFP) 03/13. The Trust Statement is published separately from these accounts.

Net Expenditure Review

In 2015-16 net expenditure of £52.4m was £1.1m less than the net budget allocation of £53.5m. The capital spend of £1.9m was £0.3m less than the budget allocation of £2.2m. The summary position is presented within the table below.

	2015-16 Actual £'000	2015-16 Budget £'000	Variance £'000
Net Expenditure	52,394*	53,474**	(1,080)
Capital Expenditure	1,891	2,185	(294)
Overall total expenditure	54,285	55,659	(1,374)

* Includes £1,482k non-budgetary notional charges

** Includes £1,589k non-budgetary notional charges

The main expenditure areas contributing to the £1.1m underspend (excluding capital) were:

- staff costs were over budget by £0.3m mainly due to the Voluntary Exit Scheme (VES) costing more than expected;
- expenditure on non-staff costs was under budget by £1.0m;
- income was under recovered by £0.8m due to lower receipts in Taxing Office fees, Magistrates' Court fees and County Court fees; and
- expenditure on non-cash costs was under budget by £1.2m.

Non-Current Assets

Non-current asset expenditure movements are detailed in the notes to the financial statements. Capital additions in 2015-16 totalled £1,891k (2014-15: £1,273k) which included expenditure on the IT Transition project (moving to IT Assist), building improvements and improvements to the CFO and EJO computer systems.

Financial Position

The total net assets of the Agency at 31 March 2016 were £160,621k (2014-15: £153,005k). This is the value of all assets, less the liabilities of the Agency as at the year end.

Cash Flow

As detailed in the notes to the Accounts, NICTS' Net Assembly draw down in 2015-16 was £36,334k (2014-15: £32,326k) and the net decrease in cash and cash equivalents in the year is £170k (2014-15: increase of £196k).

Payment of suppliers

NICTS' policy is to pay bills in accordance with contractual conditions or, where no such conditions exist, within ten days of receipt of a properly rendered invoice, whichever is earlier. During the financial year, NICTS achieved an average 92.0% (2014-15: 89.3%) of invoices paid within ten working days on receipt of the invoice. NICTS achieved an average of 97.2% (2014-15: 95.1%) of invoices paid to suppliers within 30 calendar days of receipt of invoice.

Auditors

The financial statements of NICTS are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001.

The audit of the financial statements for 2015-16 resulted in a notional audit fee of £102k (2014-15: £106k), £45k of which relates to the year-end audit of NICTS (2014-15: £51k), £33.5k (2014-15: £32k) relates to the audit of the Trust Statement, £12k (2014-15: £12k) relates to the year-end audit of CFO, £9.5k (2014-15: £9k) relates to the audit of Investment Accounts and the remaining £2k (2014-15: £2k) relates to Land Purchase Accounts.

Financial Risk

For 2015-16, NICTS relied primarily on DOJ for funding, and the risk to funding is low. The Agency accounts for all transactions in sterling and has no borrowings. As such, the Agency is not exposed to any exchange rate or liquidity risk.

Sustainability Reporting

NICTS has been participating with other agencies and NICS Departments since August 2009 on sustainability matters. NICTS continues to participate in the DOJ Sustainability Working Group as part of the Public Sector Energy Campaign and is aligned to the Office of the First Minister and Deputy First Minister Implementation Plan containing high level strategic targets, covering all of the NICS Departments, which impact on business supported by DOJ. The Agency is committed to achieving annual targets under the Carbon Reduction Commitment (CRC) Scheme and associated accreditation and strives

in its day to day activities towards maintaining the best possible environmental performance. Based on the figures supplied for 2015-16 it is estimated that NICTS apportionment will remain comparative to the 2014-15 costs of £43k, based on NICTS paying £16.10 per tonne of actual carbon used.

Environmental Issues

NICTS continues to explore areas that will provide energy efficiency savings and remains committed to the principles of sustainable development and to the integration of environmental consideration into its policies and the everyday operational aspects of estate management and procurement.



Ronnie Armour
Accounting Officer
22 June 2016

PART 2 ACCOUNTABILITY REPORT

CORPORATE GOVERNANCE REPORT

DIRECTORS' REPORT

Agency Board

The work of the Agency is coordinated and monitored by the NICTS Agency Board (the Board). The role of the Board is to provide direction to the Agency in the discharge of its responsibilities.

The Chief Executive, **Ronnie Armour**, is the Board Chair and the Agency's Accounting Officer. He is supported by the Heads of Court Operations, Tribunals and Enforcement, Corporate Services, two independent Board members, a Departmental representative and four judicial attendees.

Membership of the Board is shown below – members were in post for the period covered by these accounts unless otherwise stated:

- Chief Executive, **Ronnie Armour**, who chairs the Board;
- Head of Court Operations, **Peter Luney**;
- Acting Head of Tribunals and Enforcement, **Mandy McKay** (01/04/15 – 31/08/15);
- Head of Tribunals and Enforcement, **Elaine Topping** (01/09/15 – 31/03/16);
- Head of Corporate Services, **Sharon Hetherington**;
- a DOJ representative, **Mr David A Lavery CB**; and
- two independent members, **PJ Fitzpatrick** and **Colm McKenna**.

Mr PJ Fitzpatrick was appointed in April 2009 and re-appointed on 1 April 2013 until 31 March 2016. Mr Fitzpatrick chaired the Agency Audit and Risk Committee. A New Non-Executive member will be appointed during 2016-17 to replace Mr Fitzpatrick.

Mr Colm McKenna joined the Board in May 2011, with his contract extended in April 2014 to run until 31 March 2016. A further one year extension has been granted to Mr McKenna's contract to run until 31 March 2017. Mr McKenna is a member of the Agency's Finance Committee and the CFO Judicial Liaison Committee, he will also Chair the Audit and Risk Committee in 2016-17 following Mr Fitzpatrick's departure until a new non-executive member is appointed.

The **Judicial Representatives** are nominated by the Lord Chief Justice and keep the Board informed of the views of the Judiciary on NICTS and its operations. The Judicial Representatives are:

The Honourable Mr Justice Deeny;

His Honour Judge McFarland, Recorder of Belfast and Presiding County Court Judge;

District Judge Bagnall, Presiding District Judge (Magistrates' Courts); and

Mr John Duffy, President of the Appeals Tribunal.

The Board meets quarterly and is responsible for oversight of NICTS performance. It has specific functions in relation to finance, planning and performance which are set out in the Agency Framework Document.

Other Committees

The work of the Board is supported by a Finance Committee and the Audit and Risk Committee.

The Chief Executive is supported by three Grade 6 staff who are responsible for the following business areas:

Court Operations (Peter Luney)

Court Operations is responsible for providing administrative support for criminal, civil and family court business and CSNI. The courts deal with approximately 85,000 criminal, civil and family cases each year. Coroners deal with around 3,900 deaths reported to them and hold around 85 inquests per year.

Tribunals and Enforcement (Mandy McKay/Elaine Topping)

Tribunals and Enforcement Division is responsible for providing the administrative support for the majority of Northern Ireland's tribunals² and PCNI. It is also responsible for EJO, which incorporates the Court of Judicature Northern Ireland Taxing Office.

Tribunals and PCNI hear around 18,000 cases each year. EJO receives approximately 8,000 notices of intent to enforce a judgment and 7,000 applications to enforce judgments are lodged with EJO annually. The Taxing Office receives 1,400 applications for taxation of legal costs in respect of civil cases and appeals to the court of appeal.

NICTS also provides administrative support for a number of UK-wide tribunals sitting in Northern Ireland, including Tax Tribunal, Immigration and Asylum Tribunal, Information Tribunal and the Upper Tribunal (Administrative Appeals Chamber).

² Including the Appeals Tribunal and Rent Assessment Tribunal, under the terms of an Agency Agreement with DfC

Corporate Services (Sharon Hetherington)

Corporate Services support NICTS to make efficient use of resources and to deliver open and transparent accounting practices. The Division's remit includes management of NICTS finances, estate maintenance and security, procurement, contract management, the operation of CFO and information assurance.

Register of Interests

A register of interests is maintained by NICTS and details of any significant interests which may conflict with Board Members management responsibilities can be found in Note 22 to the accounts.

Information Assurance

Information assurance incidents have reduced from 13 in 2014-15 to eight in 2015-16. Of these incidents, three related to human error. Four related to a loss of data, of which three were a physical loss and one was an electronic loss. One incident related to an information breach whereby data was accessed. One incident was notified to the Information Commissioner's Office during this period. Further detail on information assurance can be found in the Governance Statement.

Reporting of Complaints

The Agency's complaints procedure is designed to address complaints regarding the quality of service provided by its officials. NICTS publish a set of Customer Service Standards that outline the minimum standard of service that could be expected.

Complaints are handled in the Agency's Central Management Unit and can be made:

- via the online complaints form at www.courtsni.gov.uk;
- in writing to:

*Communications Group
Northern Ireland Courts and Tribunals Service
Laganside House
23-27 Oxford Street
Belfast
BT1 3LA*

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Government Resources and Accounts Act (Northern Ireland) 2001, DoF has directed NICTS to prepare for each financial year, a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NICTS and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

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

- observe the Accounts Direction issued by DoF, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the accounts; and
- prepare the accounts on a going concern basis.

The Accounting Officer of DOJ has designated the Chief Executive of NICTS as the Accounting Officer of NICTS. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, (keeping proper records and for safeguarding the Agency's assets), are set out in the Accounting Officers' Memorandum in 'Managing Public Money in Northern Ireland' (MPMNI) issued by DoF.

The Chief Executive of NICTS is responsible for the maintenance and integrity of the information on the NICTS website.

The Accounting Officer is required to confirm that the annual report and accounts as a whole is fair, balanced and understandable and that he takes personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

So far as the Accounting Officer of NICTS is aware, there is no relevant information of which the Agency's auditors are unaware. The Accounting Officer has taken all the steps that ought to have been taken to be aware of any relevant audit information and to establish that the auditors are aware of that information.

NICTS GOVERNANCE STATEMENT 2015-16

SCOPE OF RESPONSIBILITY

NICTS is an executive Agency of DOJ sponsored by the Access to Justice Directorate. As an Agency of DOJ, NICTS operates under a Framework Document that has been agreed by DOJ and DoF. The Agency Framework Document sets out the arrangements for the effective governance, financing and operation of NICTS.

As Chief Executive I am responsible for the day-to-day operation and administration of NICTS and the leadership and management of its staff. I am accountable, through the Director of Access to Justice, to the DOJ Permanent Secretary and ultimately to the Assembly, working under the direction of the Justice Minister and in accordance with the Framework Document. I am also accountable for the NICTS budget and the efficient and effective delivery of NICTS business.

The role of NICTS is to:

- provide administrative support for Northern Ireland's courts, tribunals and PCNI;
- support an independent Judiciary;
- provide advice to the Minister on matters relating to the operation of the courts, tribunals, EJO and PCNI;
- enforce civil court judgments through EJO;
- manage funds held in court on behalf of minors and patients;
- provide high quality courthouses and tribunal hearing centres; and
- act as the Central Authority under certain international conventions.

Strategic Context

The strategic direction of NICTS is set out in the Corporate Plan 2012-15 which supports DOJ's Corporate Plan for 2012-15. It has been developed in the context of the Programme for Government 2011-15 commitments of the Executive. It was agreed at the December 2014 Board meeting to extend the NICTS Corporate Plan for one more year (2012-16) to keep in line the approach taken by DOJ.

The NICTS Corporate Plan outlines the strategic objectives and the priorities underpinning them for the period of the plan and NICTS publishes a business plan for each year of the Corporate Plan which outlines the business delivery objectives for that year. The main focus in shaping the delivery of our objectives is to support the achievement of the Justice Minister's strategic commitment of "faster, fairer justice" and the NICTS Corporate Aim of 'serving the community through the administration of justice'. The NICTS strategic objectives are:

- to deliver efficient and effective court, tribunal and enforcement services;
- to deliver high quality services that support an independent Judiciary and meet the needs of our customers;
- to develop and lead our people to achieve our business objectives; and
- to deliver a controlled financial and commercial environment achieving value for money.

The Agency Board (“the Board”) review progress against the 2015-16 Business Plan throughout the year and progress is reported at **Annex D** of this Annual Report.

PURPOSE OF THE GOVERNANCE FRAMEWORK

The governance framework is the system which ensures the effectiveness of the direction and control of NICTS. As Accounting Officer I have established a governance framework and management structure to support me in the management of the key risks of NICTS. The framework is not designed to eliminate all risk but to manage risk to a reasonable level. The framework is based on an ongoing process which is designed to identify and prioritise the risks to the achievement of policies, aims and objectives; evaluate the likelihood of those risks being realised and the impact should they be realised; and manage them efficiently, effectively and economically.

GOVERNANCE FRAMEWORK AND MANAGEMENT STRUCTURE

The key management structures which support the delivery of effective corporate governance in NICTS are the:

- Agency Board;
- Finance Committee;
- Audit and Risk Committee; and
- Strategic Planning Group.

Agency Board

The Board provides a vital role in shaping and directing the organisation to ensure it is equipped to deliver high quality and cost effective services to court and tribunal users. The Board is responsible for business and corporate planning and reporting; and the oversight of the functions of NICTS including finance, planning, performance, and policy initiatives. The Board operates within the parameters of the Framework Document and the agreed Terms of Reference. The Framework Document is published on the NICTS website.

The Board has established two formal sub-Committees to assist it in carrying out its functions which are as follows:

- Finance Committee; and
- Audit and Risk Committee.

There were no Ministerial Directions given during the year.

At the beginning of each Board meeting members are asked by me as the Chair to declare any conflicts or potential conflicts of interest. To allow members to prepare and consider any potential conflicts of interest members are provided with an agenda and all papers to be discussed five working days before the meeting. During 2015-16 one member and two judicial representatives advised of a potential conflict of interest at each of the Board meetings during the year. These potential conflicts were discussed by the Board and action was taken as appropriate. Details of any significant interests which may conflict with Board members management responsibilities can be found in Note 22 to the accounts.

Attendance by members is shown below for the four meetings of the Board during 2015-16:

Position	Member	Attendance
Chief Executive (Chair)	Mr R Armour	4
Head of Court Operations	Mr P Luney	4
Acting Head of Tribunals and Enforcement	Mrs M McKay (until 31 August 2015)	1
Head of Tribunals and Enforcement	Mrs E Topping (from 1 September 2015)	3
Head of Corporate Services	Ms S Hetherington	4
Non-Executive Directors	Mr PJ Fitzpatrick*	2
	Mr C McKenna**	4
DOJ Representative	Mr D A Lavery CB	2
Judicial Representatives	The Honourable Mr Justice Deeny	3
	His Honour Judge McFarland (Recorder of Belfast)	2
	District Judge Bagnall (Presiding District Judge (Magistrates Court))	4
	Mr John Duffy (President of the Appeals Tribunal)	3

*A New Non-Executive member will be appointed during 2016-17 to replace Mr PJ Fitzpatrick who retired on 31 March 2016.

**Mr C McKenna joined the Board in May 2011, with his contract extended in April 2014 to run until 31 March 2016. A further one year extension has been granted to Mr McKenna's contract to run until 31 March 2017.

Key work of the Agency Board during the year included:

- review of key risks to achievement of NICTS objectives 2015-16;
- review of resourcing implications and discussions on efficiency savings across the Agency, including VES and Civil Fee Review Project;
- review of proposals following the consultation on the Rationalisation of the Court Estate;

- review of the Agency's Audit and Risk Report; and
- review of the Agency's Sick Absence Report.

Finance Committee

The Finance Committee ("the Committee") assist the Board with financial oversight and budgetary control. The role of Finance Director in NICTS is performed by the Head of Corporate Services who advises the Committee on any material issues concerning financial oversight and budgetary control.

The Terms of Reference for the Committee are included in the Framework Document.

Attendance by members is shown below for the four meetings of the Finance Committee during 2015-16:

Position	Member	Attendance
Chief Executive (Chair)	Mr R Armour	4
Head of Court Operations	Mr P Luney	4
Acting Head of Tribunals and Enforcement	Mrs M McKay (until 31 August 2015)	1
Head of Tribunals and Enforcement	Mrs E Topping (from 1 September 2015)	3
Head of Corporate Services	Ms S Hetherington	4
Non-Executive Director	Mr C McKenna	4
Judicial Representative	The Honourable Mr Justice Deeny	4

After each meeting the Finance Director provides a highlight report to the Board covering the main issues discussed by the Committee.

Audit and Risk Committee

The role of the Audit and Risk Committee is to provide the Board and myself as Accounting Officer, with independent assurance over the adequacy and effectiveness of the established internal control and risk management systems within NICTS. The Audit and Risk Committee monitor the effective implementation of all agreed audit recommendations; examine the effectiveness of the overall risk management process, and receive assurance from the NICTS Risk Co-ordinator.

The Audit and Risk Committee operates in accordance with the Audit Committee Handbook which was updated on 29 May 2013. Although the Audit and Risk Committee primarily considers matters within NICTS, it also ensures that the inter-relationships between it and the Departmental Audit and Risk Committee are documented and agreed, particularly where assurance is provided on matters which properly support the Departmental Governance Statement.

The Terms of Reference for the Audit and Risk Committee are included in the Framework Document.

Attendance by members is shown below for the five meetings of the Audit and Risk Committee during 2015-16:

Position	Member	Attendance
Chair	Mr PJ Fitzpatrick*	5
Judicial Representative	Mr Justice Burgess	5
Non-Executive Director	Mr G Wilkinson	5

* Mr C McKenna will Chair the Audit and Risk Committee in 2016-17 following Mr PJ Fitzpatrick's departure on 31 March 2016 until a new non-executive member is appointed.

After each meeting the Chair of the Audit and Risk Committee presents a report to the Board covering the main issues discussed by the Committee. Matters considered include:

- Changes to the Corporate Risk Register;
- Northern Ireland Audit Office (NIAO) Reports to Those Charged with Governance (RTTCWG);
- Internal Audit reports;
- Internal Audit work programme;
- Head of Internal Audit's Annual Assurance Statement;
- Relevant Public Accounts Committee (PAC) Reports;
- Annual Reports and Accounts; and
- Financial Governance updates.

Strategic Planning Group

The Strategic Planning Group (SPG) is the decision making group for the senior executive team within NICTS. SPG takes a strategic look at the work of NICTS and consider resources, budget, business performance and operational issues. SPG meets approximately fortnightly.

RISK MANAGEMENT AND INTERNAL CONTROL

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of policies, aims and objectives, while safeguarding the public funds and the NICTS assets for which I am personally responsible, in accordance with the responsibilities assigned to me in MPMNI.

Internal Control

The system of internal control is not designed to eliminate all risk of failure but to manage risk to a reasonable level to achieve policies, aims and objectives. It can therefore only provide reasonable, and not absolute, assurance of effectiveness. The system of internal control has been in place in NICTS for the year ended 31 March 2016 and up to the date of approval of the annual report and accounts, and accords with DoF guidance.

NICTS has in place a range of policies and processes to ensure that it is compliant with MPMNI, policies and guidance issued by DOJ and financial delegations granted by DOJ and DoF.

Risk Management

Risk management forms a central element of the governance framework. Risk management is championed by the Head of Central Management Unit, with the Agency Board owning the overall risk management framework.

A Risk Management Policy is in operation and Risk Co-ordinators are in place throughout NICTS. They are responsible for promoting, supporting and co-ordinating risk management in their business areas. Risk management responsibilities are included in job descriptions and there is support and provision of guidance on risk issues from the Central Management Unit.

Formal branch and divisional risk management meetings take place quarterly and support the corporate risk management process. Risks are primarily identified through risk identification workshops; they are assessed in terms of their probability of occurrence and impact on the achievement of objectives and then scored and reported on accordingly. Responsibility for the management of each risk is assigned to a risk owner and recorded on the risk register along with controls in place to mitigate the risk or action plans in place to enhance the level of control. The updated risk registers record any movement of risks in terms of impact and probability of occurrence from one period to another and this enables an appreciation of how the risk has changed over time.

Risk management is considered formally by senior management through quarterly reviews of the Corporate Risk Register and Corporate Plan monitoring reports. Senior management review, recommend and implement actions to manage the risks. The corporate risk appetite is set by the Board and used as a starting point for setting levels of risk tolerance. Managers and Heads of Division escalate risks which have exceeded specific risk appetites to the next level of management.

NICTS operate a process to enable escalation of risks to the DOJ Corporate Risk Register if risks breach the organisation's tolerance level.

Information Assurance

NICTS is committed to ensuring personal data is appropriately protected and managed in line with DOJ policies. NICTS is represented on a number of Departmental groups including the Information Risk Owner Council, Accreditation Panel and Security Managers' Forum.

Any incidents are reported and managed in line with established Departmental guidance. During 2015-16 a total of eight incidents were reported to DOJ. Of these incidents three related to human error. Four incidents related to loss of data; of which three were a physical loss and one was an electronic loss. One incident related to an information breach whereby data was accessed. All were investigated with the findings reviewed to identify any lessons learned and where appropriate, existing processes amended. One incident was notified to the Information Commissioner's Office during this period.

Further guidance and training was provided to all staff during 2015-16 including mandatory on-line training covering Information Assurance and Anti-Fraud Awareness. In addition further training was provided for Information Asset Owners. The Security Incident Reporting policy was re-issued in December 2015.

All existing ICT systems continue to have either interim accreditation or full accreditation granted by the Departmental Lead Accreditor.

During 2015-16 the NICTS Transition Project was established to transfer ICT systems from Fujitsu to IT Assist. Due to the significant changes that were happening to all NICTS systems and services during 2015-16, it was decided not to carry out the annual ICOS ICT disaster recovery test. Of the 29 recommendations outstanding from the ICT Healthcheck Assessment carried out in 2014-15, all have been successfully managed in 2015-16. The ICOS system is now hosted by IT Assist and a fully resilient solution has been developed at IT Assist's back-up data centre. All NICTS desktop computers, laptops and servers were replaced as part of the transition project. In 2016-17, the NICTS Line of Business systems will be health-checked to ensure compatibility with NICS Information Security standards and best practice.

A series of unannounced clear desk inspections were completed across the NICTS estate.

NICTS continues to monitor and review the application of Information Assurance policies to ensure data is handled appropriately and that any associated risks are identified and managed.

REVIEW OF EFFECTIVENESS OF THE GOVERNANCE FRAMEWORK

As Accounting Officer I have responsibility for reviewing the effectiveness of the governance framework. The Board and I receive regular reports from the Audit and Risk Committee concerning internal control, risk and governance. At the end of the reporting period, Heads of Division reviewed the stewardship statements completed by Business Managers to create a series of divisional statements from which I have been able to take assurance in respect of the management of risk and the achievement of objectives.

Internal Audit operated, and continues to operate, to the Public Sector Internal Audit Standards. It submitted and will continue to submit regular reports, including an independent opinion by the Head of Internal Audit, on the adequacy and effectiveness of the NICTS system of risk management, control and governance.

My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within NICTS who have responsibility for the development and maintenance of the internal control framework as well as the comments made by the external auditors in their RTTCWG and other reports. The 2014-15 RTTCWG included two recommendations in respect of overpayments in relation to work carried out under Central Procurement Directorate (CPD) contracts and the timeliness of review and billing/collection of income within the OCP. These recommendations have been accepted by management and have been fully implemented.

The Head of Internal Audit has provided overall **Satisfactory Assurance** based on the work carried out during the year. An audit plan which included 11 separate reviews was agreed in March 2015 and progress against the plan was monitored by the Audit and Risk Committee throughout the year. While it is the Head of Internal Audit's overall assessment that the control environment within NICTS is 'Satisfactory', four audits during the year (Review of the Official Solicitor's Office, Attendance Management, Complaints Handling, and Court Funds) provided limited assurance. The implementation of audit recommendations in these audits is subject to internal audit monitoring and regular updates on priority one recommendations are provided to the Audit and Risk Committee.

Agency Board Effectiveness

Board effectiveness was evaluated in September 2014 with the outcome being that the Board is fulfilling its governance requirements. The next evaluation exercise is due to be completed during 2016-17.

Information presented to the Board is fundamental for its assessment and understanding of the performance of NICTS. Information received is considered to be of a high standard and allows the Board to be kept informed of any issues that it needs to be aware of or take action on and allows the Board to effectively carry out its duties.

Corporate Governance in Central Government Departments - Code of Good Practice (NI) 2013

The Corporate Governance in Central Government Departments - Code of Good Practice (NI) 2013 was published by HM Treasury and applies to DOJ. NICTS has adopted key principles as best practice where appropriate. A review of the code has identified that NICTS is compliant with key principles which are considered applicable.

SIGNIFICANT INTERNAL CONTROL ISSUES

The following issues have been identified as significant to the organisation during 2015-16 as a result of the assurance activity. Each of the control issues has been subjected to rigorous review and plans are in place to address identified weaknesses.

Fine Default Judicial Reviews

In March 2013, the Divisional Court in response to five Judicial Review applications found that a number of long established processes for imposing and enforcing fines and confiscation orders failed to comply fully with legislative provisions. The court held that there should be further 'default' court hearings at which the defendant can attend and make representations before a decision is made as to how any outstanding fine should be enforced. Default hearings commenced in Crown in January 2014 under existing legislative provisions and in the Magistrates' Court in June 2014 under new court rules.

The five Judicial Reviews have been converted to writs and are currently listed before the Master of the Queen's Bench Division to consider preliminary issues. The claims will be robustly defended however if, following the substantive hearing the court finds NICTS

liable and proceeds to consider an award of damages; it may be possible to invite the Court to use these five test cases to establish a scale which could be applied to future claims thereby avoiding the need for unnecessary litigation. However, NICTS would be required to seek approval and appropriate funding from DOJ and DoF if such a scheme was required. The cases have been listed for review in November 2016. Depending on the outcome of the test cases, there may be significant financial implications for DOJ, arising from compensation payments from claims which cannot yet be estimated with any accuracy. This represents a potentially significant unfunded pressure.

DOJ has established the Fine Collection and Enforcement Programme Board, sponsored by the Criminal Justice Programme Delivery Group, to improve the collection and enforcement of fines in line with Ministerial priorities. Membership of the Programme Board includes representatives from DOJ, NICTS, PSNI, Northern Ireland Prison Service (NIPS) and PBNI. Legislative provisions to allow for a civilianised Fine Collection and Enforcement Service are included in the Justice (No. 2) Bill. This legislation achieved Royal Assent on 12 May 2016 and is now known as the Justice Act (NI) 2016. This legislation, and related regulations, is required to enable the new service to be operational by the end of 2016-17.

An internal project board has been re-established to oversee the implementation of the new Fine Collection and Enforcement Service.

Trust Statement

C&AG has qualified the 2014-15 Trust Statement on the basis of a limitation in scope arising from insufficient evidence that material error does not exist within the estimate of impairment and collectability of overdue debt.

Resolving this qualification issue will take time as the estimate requires past historical trend data, however default hearings only commenced during 2014. New powers which will be introduced in the Justice Act (NI) 2016 will also affect trends and will require data to be collected and analysed in relation to collection and default rates under this new regime. The combined changing environment makes it very difficult to estimate the impact on debt collection rates and the behaviour of defaulters.

The case against a PSNI officer suspected of fraud in relation to warrant monies was heard in January 2016, sentencing was deferred for six months to allow him time to pay back the money he stole. In May 2016 the officer paid back the money and he was sentenced to an 18 month prison sentence, suspended for two years.

The PAC held an evidence session on the Trust Statement in October 2014. This followed the qualification of the Trust Statement by NIAO for a number of years. PAC published a report on the matter in January 2015 calling for reform of the financial penalties collection system. NICTS is working with DOJ and PSNI to implement the six PAC recommendations and the Memorandum of Reply was presented to the Assembly in March 2015. A number of the recommendations have already been implemented and the remaining recommendations will be addressed with the reform of the existing fine legislation and introduction of the new service at the end of 2016.

Official Solicitor's Office Cases (OSO)

Formal reporting arrangements were introduced in 2013 to ensure that the NICTS Accounting Officer, OLCJ and Internal Audit are alerted to any incidences of financial mismanagement, potential fraud and activity likely to result in failure to protect patient's interests, adverse criticism and loss of confidence in NICTS, OLCJ and OSO.

The Lord Chief Justice has identified a High Court Judge to provide judicial leadership and oversight of the Office of Care and Protection (Patients section) and OSO.

The Official Solicitor has provided regular updates to the Departmental and NICTS Audit Committee on investigations in two cases which remain on the Departmental Suspected Fraud Log. In one case the suspected fraud had been perpetrated by an external individual / organisation, this case has now been resolved. In the other case, NICTS, based on legal advice, has accepted liability and therefore has reinstated the funds that were misappropriated from the patients account. Court proceedings have issued against OSO in relation to this case and are listed for review in the week commencing 27 June 2016. Due to the need to make an urgent payment on this matter within a number of hours to comply with legal advice, DoF did not receive a request for approval until after the payment was made. DoF refused retrospective approval and deemed the payment irregular; however they did acknowledge that the timely payment saved further legal costs and expenses. A notice was issued to all staff in April 2016 reminding them of the requirement to obtain prior approval before making financial commitments or incurring expenditure above NICTS delegated limits.

Internal Audit carried out a review of OSO during 2015-16 which resulted in limited assurance. Internal Audit has been unable to verify the completeness of the case workload within the OSO as there is no independent record that can be used to reconcile the composition of the current minors' and patients' spreadsheets based lists. OSO Management has diligently endeavoured to provide evidence of the completeness of the case workload, and state there are no remaining avenues to prove it is absolute. Thorough searches have been conducted, assurances provided by staff and reconciliations have been completed with OCP and Compensation Services to uncover any further OS files. While these actions provide assurance over the 'live' caseloads, there is no means to reconcile older patient records which have not been actively managed. A working group is being established during 2016-17 to consider the introduction of an IT workflow based solution to capture all case file details and act as a centralised information hub allowing for more efficient working practices and greater visibility of cases within OSO.

Legacy Inquests

The programme of legacy inquests continues to create a budgetary pressure as the number of legacy inquests continues to rise. The Stormont House Agreement (SHA) provides a foundation for dealing with issues relating to the past in Northern Ireland. Paragraph 31 of the Agreement requires the Executive to improve the way the legacy inquest function is conducted to comply with ECHR Article 2 requirements. This enables

DOJ to bid for funds made available through the SHA to make a number of improvements to the current legacy inquest system and hence enable the requirements of the SHA to be met. However, pending confirmation that the necessary funds will be made available through the SHA there is no specific baseline funding in place for legacy work at this time.

Court Funds Office (CFO)

CFO is currently operating an outdated bespoke computer system. Given that CFO use the system to administer funds totalling approximately £300m on behalf of vulnerable individuals, the continuity of critical CFO functions must be ensured. A new IT system is currently being implemented and is expected to go live in June 2016. Until the new system goes live, local contingency arrangements are in place to ensure that payments can continue to be made in the event of a partial or short-term failure of the system. However, in the event of an irrecoverable failure in the system, CFO would be required to revert to manual systems, which would impact on the ability of the office to meet business and service requirements.

AUDIT RECOMMENDATIONS

Public Accounts Committee (PAC)

C&AG report to the Assembly on the Trust Statement as at 31 March 2013 was considered by PAC in October 2014. The PAC report was published on 21 January 2015 and contains six recommendations for DOJ.

The PAC report calls for reform of the system for collecting financial penalties. The report highlights that DOJ has failed to coordinate a joined up approach to fine collection and, as a result, current governance arrangements are not robust. It is also detailed that the costs associated with enforcing the current system are significant. The report urges that reform must be implemented as a matter of urgency to address the problem of fine default.

NICTS continues to work with DOJ and PSNI to implement the recommendations included in the PAC report and of the six recommendations in the report three have been fully implemented. Plans are in place to significantly reform the existing fine enforcement processes. The Legislative programme in relation to the Fine and Enforcement Bill remains on schedule having passed the final stage in March 2016. The legislation achieved Royal Assent on 12 May 2016. Supporting regulations will also be progressed to enable the new service to be operational by the end of 2016-17. This will considerably address the remaining recommendations contained in the report.

In May 2015, the Public Accounts Committee published their 'Report on Managing and Protecting Funds Held in Court', which made six recommendations relating to the improvement of governance structures and the progress of business modernisation. A Memorandum of Reply was published in July 2015. Of the six recommendations in the report, two have been fully implemented. A programme of work is ongoing to meet the remaining recommendations including the implementation of a new IT system in CFO by May 16 and the implementation of a fee structure within CFO by October 16.

Internal

There are currently four priority one Internal Audit recommendations that have not yet been fully implemented.

A recommendation in respect of the limited assurance reported from the 2012-13 Internal Audit review of CFO has been carried forward each year. This recommended the replacement of the existing bespoke computer system which was first introduced some twenty years ago and has not been significantly updated for some time. In addition it recommended putting contingency arrangements in place to ensure continuity of payments in the event of this computer system not being available over an extended period of time. Contingency arrangements have been significantly enhanced since the report date and a project to implement a new IT system will be completed in June 2016.

Two priority one recommendations relate to Complaints Handling. The report recommends that bi-annual reports showing a breakdown of the complaints received and actions taken should be produced and discussed at the Divisional Managers Meetings and disseminated to Grade 7's as appropriate to enable any systemic errors to be raised and promptly resolved. The second recommendation is that Management should discuss the possibility of developing a compatible Complaints Register with IT Assist to enable adequate recording of complaints across the NICTS. In the interim a Complaints Spreadsheet should be designed to record details of all complaints received and this should be maintained by the Complaints Co-ordinator. This will ensure an adequate management/audit trail is maintained and that customer service standards as outlined in the Complaints Handling Guide are adhered to. These recommendations will be monitored during 2016-17.

The remaining priority one recommendation relates to OSO which highlights the need for an IT workflow based solution to capture all case file details and act as a one stop shop for all administrative processing and management monitoring/review. If implemented and operated correctly this will act as a centralised information hub allowing for more efficient working practices and greater visibility of cases within OSO. This recommendation will be monitored during 2016-17.

All outstanding recommendations are monitored by the Audit and Risk Committee every six months and Internal Audit is satisfied that appropriate action is being taken on these outstanding priority one recommendations.

Two priority one recommendations relating to improved Attendance Management arrangements have been fully implemented. The report recommended that all staff should undertake formal training to ensure they are fully conversant with their roles and responsibilities regarding the management of sickness absence. The second recommendation was that a specific objective pertaining to sickness absence should be included in all employees' Personal Performance Agreements with a clear understanding that failure to comply with the policy and procedures will result in unsatisfactory performance being reflected in their performance appraisal and consideration by their Line

Manager to issue an informal warning or refer them to Departmental HR for disciplinary action for persistent offenders and these will be subject to follow up review during 2016-17.

The 2016-17 Annual Audit Plan was endorsed by the Audit and Risk Committee who monitor progress during the year towards completion of the plan. The 2015-16 Annual Audit Plan has been substantially completed.

External

NIAO raised two priority two recommendations in the RTTCWG on the 2014-15 NICTS Agency Accounts in relation to overpayments in respect of work carried out under Central Procurement Directorate (CPD) contracts and the timeliness of review and billing/collection of income in the Office of Care and Protection. Management have addressed both recommendations during the year and they have now been fully implemented.

NIAO issued the final 2014-15 Trust Statement RTTCWG in February 2016 which made two priority one recommendations in relation to the value of receivables and cash warrant reconciliations and one priority two recommendation in relation to PSNI cash warrant collection procedures. NICTS continue to work towards the full implementation of the recommendation in relation to the value of receivables in the Trust Statement including the refinement of the impairment provision methodology. NICTS and PSNI continue to work together to implement the recommendation in relation to monthly cash warrant reconciliations and PSNI have fully implemented the recommendation in relation to the cash warrant collection procedures.

There were no recommendations raised by NIAO in their RTTCWG for the 2014-15 Funds in Court accounts.

ACCOUNTING OFFICER STATEMENT ON ASSURANCE

NICTS has established a robust assurance framework that includes primary assurance through line management structures on the achievement of objectives. This primary assurance is supplemented by secondary assurances provided through oversight of management activity and by an Independent Internal Audit team operating to Public Sector Internal Audit Standards. They deliver an agreed prioritised programme of systems based audits covering all NICTS systems over time. The Head of Internal Audit provides me with an Annual Report and his professional opinion on the level of assurance that he can provide based on the work done. For the 2015-16 year he has provided overall Satisfactory Assurance.



R Armour
Accounting Officer
22 June 2016

REMUNERATION REPORT

Remuneration Policy

The Minister of Finance approves the pay remit for Senior Civil Service (SCS) staff. The SCS remuneration arrangements are 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. In 2012, upon creation, there were 11 points on each scale. This was subsequently reduced to 10 points in 2014 and 9 points in 2015 to allow progression through the pay scales within a reasonable period of time.

Service Contracts

Civil service appointments are made in accordance with the Civil Service Commissioners Recruitment Code, which requires appointments to be on merit on the basis of fair and open competition but also includes the circumstances when appointments may otherwise be made.

Unless otherwise stated below, the officials covered by this report hold appointments which 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 can be found at www.nicscommissioners.org.

Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the Chief Executive Officer (CEO) and the Agency Board. Of those reported only Jacqui Durkin and Ronnie Armour fall within SCS. Staff at Grade 6 and below fall within the pay settlement provided by the NICS Comprehensive Pay and Grading Review.

SINGLE TOTAL FIGURE OF REMUNERATION

Audited information

Officials	Salary	Bonus payments	Benefits in kind	*Pension Benefits	2015-16 Total
	£000	£000	(to nearest £100)	£000	£000
Mr R Armour** Chief Executive Officer	65-70	-	-	39	105-110
Mr P Luney Head of Court Operations Division	60-65	-	-	22	80-85
Mrs M McKay Acting Head of Tribunals & Enforcement Division (01/04/2015 – 31/08/2015)	20-25 (50-55 FYE)	-	-	14	35-40
Mrs E Topping Head of Tribunals & Enforcement Division (01/09/2015 – 31/03/2016)	30-35 (55-60 FYE)	-	-	22	50-55
Ms S Hetherington Head of Corporate Services Division	60-65	-	-	24	85-90
Mr PJ Fitzpatrick*** Non-Executive Director (Fee per attendance)	0-5	-	-	-	0-5
Mr C McKenna*** Non-Executive Director (Fee per attendance)	5-10	-	-	-	5-10

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

**In line with the SCS pay award arrangements staff who, after assimilation to the new pay scales, received less than 1% consolidated increase to their salary received a non-consolidated pensionable payment to bring them up to the equivalent value of 1%.

*** Payment to the Independent Board Members is on a per diem basis for attendance at meetings and therefore a figure for full year equivalent is not applicable. Amounts disclosed as benefits in kind relate to payments for travel and subsistence.

Audited information

Officials	Salary	Bonus payments	Benefits in kind (to nearest £100)	*Pension Benefits	2014-15 Total
	£000	£000		£000	£000
Mrs J Durkin Chief Executive Officer (01/04/2014 – 14/09/2014)	35-40 (70-75 FYE)	-	-	10	45-50
Mr R Armour Chief Executive Officer (15/09/2014 – 31/03/2015)	20-25 (65-70 FYE)	-	-	11	30-35
Mr P Luney Head of Court Operations Division	60-65	-	-	6	65-70
Mrs M McKay Acting Head of Tribunals & Enforcement Division	55-60	-	-	41	95-100
Ms S Hetherington Head of Corporate Services Division	60-65	-	-	13	75-80
Mr PJ Fitzpatrick* Non-Executive Director (Fee per attendance)	0-5	-	-	-	0-5
Mr C McKenna* Non-Executive Director (Fee per attendance)	5-10	-	-	-	5-10

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

**In line with the SCS pay award arrangements staff who, after assimilation to the new pay scales, received less than 1% consolidated increase to their salary received a non-consolidated pensionable payment to bring them up to the equivalent value of 1%.

*** Payment to the Independent Board Members is on a per diem basis for attendance at meetings and therefore a figure for full year equivalent is not applicable. Amounts disclosed as benefits in kind relate to payments for travel and subsistence.

* PJ Fitzpatrick, Non-Executive Director, supplied his services under the terms of a contract which commenced on 1 April 2009 and was re-appointed on 1 April 2013 until 31 March 2016; he is remunerated by way of a daily attendance fee. Mr Fitzpatrick retired from the Board on 31 March 2016.

* C McKenna, Non-Executive Director, supplies his services under the terms of a contract which commenced on 1 May 2011 and was extended in April 2014 to 31 March 2016. A further one year extension was granted until 31 March 2017. He is remunerated by way of a daily attendance fee.

As Non-Executive Directors, there are no entitlements to pension or other contributions from the Agency.

Salary

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

Bonus Payments

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they are payable to the individual. There were no bonuses in 2015-16 or 2014-15.

Benefits in kind

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

Pension Entitlements

Audited information

Officials	Accrued pension at pension age as at 31/3/16 and related lump sum	Real increase/ (decrease) in pension and related lump sum at pension age	CETV at 31/3/16	CETV at 31/3/15	Real increase in CETV	Employer contribution to partnership pension account (Nearest £100)
	£000	£000	£000	£000	£000	
Mr R Armour Chief Executive Officer	25-30 plus 80-85 lump sum	0-2.5 plus 2.5-5 lump sum	525	456	25	-
Mr P Luney Head of Court Operations Division	15-20 plus 55-60 lump sum	0-2.5 plus (0-2.5) lump sum	310	271	7	-
Mrs M McKay Head of Tribunals and Enforcement Division (01/04/2015 – 31/08/2015)	15-20 plus 55-60 lump sum	0-2.5 plus 0-2.5 lump sum	334	319	8	-
Mrs E Topping Head of Tribunals & Enforcement Division (01/09/2015 – 31/03/2016)	20-25 plus nil lump sum	0-2.5 plus nil lump sum	353	311	18	-
Ms S Hetherington Head of Corporate Services Division	0-5 plus 10-15 lump sum	0-2.5 plus (0-2.5) lump sum	85	64	11	-

No pension benefits are provided to the Independent Board Members.

NICS Pension arrangements

Pension benefits are provided through NICS pension arrangements which are administered by Civil Service Pensions (CSP). 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). These arrangements are unfunded with the cost of benefits met by monies voted by the Assembly each year. From April 2011 pensions payable under classic, premium, and classic plus are increased annually in line with changes in the Consumer Prices Index (CPI). Prior to 2011, pensions were increased in line with changes in the Retail Prices Index (RPI). New entrants joining on or after 1 October 2002 and before 30 July 2007 could choose between membership of premium 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 a 'Career Average Revalued Earnings' (CARE) arrangement in which members accrue pension benefits at a percentage rate of annual pensionable earnings throughout the period of scheme membership. The current rate is 2.3%. CARE pension benefits are increased annually in line with increases in the CPI.

A new pension scheme, alpha, was introduced for new entrants from 1 April 2015. The majority of existing members of the NICS pension arrangements have also moved to alpha from that date. Members who on 1 April 2012 were within 10 years of their normal pension age will 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 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 rate will be 2.32%. CARE pension benefits are increased annually in line with increases in the CPI.

Increases to public service pensions are the responsibility of HM Treasury. Pensions are reviewed each year in line with the cost of living. Increases are applied from April and are determined by the CPI figure for the preceding September. The CPI in September 2015 was negative (-0.1%) and HM Treasury has announced that there will be no increase to public service pensions from April 2016. Therefore public service pensions will remain at their current level.

Employee contribution rates for all members for the period covering 1 April 2016 to 31 March 2017 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates – Classic members or classic members who have moved to alpha	Contribution rates – All other members
From	To	From 1 April 2016 to 31 March 2017	From 1 April 2016 to 31 March 2017
£0	£15,000.99	3.80%	4.60%
£15,001.00	£21,210.99	4.60%	4.60%
£21,211.00	£48,471.99	5.45%	5.45%
£48,472.00	£150,000.99	7.35%	7.35%
£150,001.00 and above		8.05%	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 3% and 14.7% (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 0.8% 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 pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus** and 65 for members of **nuvos**. The normal 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 arrangements 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 pension benefits at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 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. The actuarial factors used to calculate CETVs changed during the 2015-16 year and, consequently, CETV figures increased even without any further pension accrual. 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.

Pension Liabilities

The treatment of pension costs and liabilities is disclosed in the Remuneration Report and Note 1.10 of the Notes to the Accounts.

Compensation on early retirement or for loss of office

There were no compensation benefits paid by the Agency to any senior staff members during the financial year (2014-15: £Nil).

Payments to past directors

There were no payments made to past Directors of the Agency during the financial year (2014-15: £nil).

Fair Pay Disclosure

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

Audited information			2015-16	2014-15		
Officials	Salary £000	Bonus payments £000	Benefits in kind (to nearest £100)	Salary £000	Bonus payments £000	Benefits in kind (to nearest £100)
Band of Highest Paid Director's Total Remuneration	65-70			65-70		
Median Total Remuneration	£23,462			£23,688		
Ratio	2.88			2.85		

The banded remuneration of the highest-paid director in the financial year 2015-16 was £65,000 - £70,000 (2014-15: £65,000 - £70,000). This was 2.88 times (2014-2015: 2.85) the median remuneration of the workforce, which was £23,462 (2014-15: £23,688). In 2015-16, 1 employee (2014-15:0) received remuneration in excess of the highest paid director.

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

STAFF REPORT

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows. These figures include senior management, staff on secondment or loan into NICTS and agency/temporary staff, but do not include staff on secondment out of NICTS. There were a further 117 whole time equivalent staff employed by the DfC to support TAS which is administered by NICTS. The majority of staff (80%) are located in frontline service posts in courthouses, tribunal hearing centres, PCNI, EJO or in CFO. In 2015-16 the Agency saw 98 people agree leaving terms under the NICS VES.

	Permanently Employed Staff	Others	2015-16 Total	2014-15 Total
Court Operations	421	6	427	441
Tribunals and EJO Operations	123	-	123	130
Office of the Lord Chief Justice	37	-	37	39
Corporate Services	72	8	80	83
Total*	653	14	667	693

* Of the total, one whole-time equivalent member of staff was engaged on a capital project (2014-15: one).

Further information on our staff profile can be found at **Annex C**.

Staff Composition

The staff composition as at 31 March 2016 in NICTS was as follows:

	Female Staff	Male Staff	Total Staff
Agency Board	2	2	4
Senior Civil Service	1	1	2
Employees	473	191	664

Exit packages

Exit Package cost band	2015-16			2014-15
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Total number of exit packages by cost band
< £10,000	2	11	13	1
£10,000 - £25,000	1	36	36	1
£25,000 - £50,000	-	29	28	3
£50,000 - £100,000	-	22	22	-
£100,000 - £150,000	-	-	-	-
£150,000 - £200,000	-	-	-	-
Total number of exit packages	3	98	99	5
Total Resource Cost £	£26,786	£2,896,420	£2,923,206	£129,091

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (Northern Ireland), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in full in the year of departure. Where NICTS has agreed early retirements and exits under VES, the additional costs are met by the Agency and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

The figures above include 98 departures at a cost of £2.9m relating to VES administered by NICS.

The Northern Ireland Civil Service pension schemes are unfunded multi-employer defined benefit schemes but NICTS is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2012. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Annual Report and Accounts as at 31 March 2016.

For 2015-16, employers' contributions of £3,841k were payable to the NICS pension arrangements (2014-15: £3,509k) at one of three rates in the range 20.8% to 26.3% of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. A new scheme funding valuation based on data as at 31 March 2012 was completed by the Actuary during 2014-15. This valuation was used to determine employer contribution rates for the introduction of alpha from April 2015. For 2016-17, the rates will range from 20.8% to 26.3%. The contribution rates are set to meet the cost of the benefits accruing during 2015-16 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' contributions of £8k (2014-15: £5k) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and range from 3% to 14.7% of pensionable pay (2014-15: 3% to 12.5%). Employers also match employee contributions up to 3% of pensionable pay. In addition, employers' contributions of 0.5% of pensionable pay are payable to the NICS Pension Schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees.

Ill-Health retirement

During 2015-16 five individuals (2014-15: one) retired on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £11,081 (2014-15: £2,251).

Judicial Office Holders

Judicial office holders are covered by the provisions of the Judicial Pension Scheme (JPS). The terms of most of the pension arrangements are set out in (or in some cases are analogous to) the provisions of two Acts of Parliament, the Judicial Pensions Act 1981 and the Judicial Pensions & Retirement Act 1993 (JUPRA). The JPS is an unfunded public service scheme, providing pensions and related benefits for members of the Judiciary. The cost of benefits accruing for each year of service is shared between the Appointing Bodies and the judicial office-holders.

Following the Hutton Review on Public sector pensions, two new pension schemes, Judicial Pension Scheme (JPS) 2015 and Northern Ireland Judicial Pension Scheme (NIJPS) 2015, have been introduced from 1 April 2015. These mirror each other and other public sector career average pension schemes. From 1 April 2015 NICTS pay contributions in relation to salaried excepted and devolved salaried Judicial Office Holders and excepted fee paid Judicial Office Holders. A subsequent revaluation of the Judicial Pension Schemes resulted in a contribution rate for Appointing Bodies of 38.45% which includes an element of 0.25% as a contribution towards the administrative costs of the schemes paid to Ministry of Justice (MOJ).

In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations. A UK Supreme Court hearing on 6 February 2013 ruled that the retired fee paid judicial office holder is entitled to a pension on terms equivalent to those of a salaried judicial office holder.

Consistent with the accounting for salaried judicial office holders, and in accordance with FReM Table 6.2, NICTS accounts for employer contributions payable to JPS for eligible fee paid judicial office holders as they are incurred, but does not recognise a liability in respect of back payments or the pension liability arising pursuant to the claim. Accordingly, provision for the fee paid judicial office holders' pension entitlement is recognised in the JPS Accounts.

Provisions have been recognised in these accounts for the liability to fee paid judicial office holders in respect of the Judicial Service Award and compensatory interest, as neither of these liabilities are covered by JPS and its governing Acts. A provision has also been made for further claims that relate to the terms and conditions of fee paid office holders which have historically not matched those of their salaried comparators.

Further details of these provisions can be found in Note 15 to the accounts.

Managing Attendance

Staff sickness and absence is managed in accordance with the NICS Inefficiency Sickness Absence Policy. Absence levels across DOJ are managed against indicators which are set for each of the agencies and feed into the overall Departmental target.

The average days lost per whole time equivalent member of staff for 2015-16 has been estimated at 10.4 days (2014-15: 11.1 days). Official finalised figures will be available on publication of the "Sickness Absence in the Northern Ireland Civil Service 2015-16" report later this year.

Staff in NICTS are supported by both Welfare and the NICS Employee Assistance Programme. Feedback from staff continues to be very positive on the support provided by Welfare Services and the advice and professional counselling services provided by Carecall. All staff who are on long term sickness or any stress related absences are encouraged to contact these services.

Customised training has been delivered to managers on mental resilience and also having difficult conversations. Whilst responsibility for recording sickness absence rests with line managers, decisions on the action to be taken, for example the issue of an inefficiency warning, rests with DHR working closely with staff and line managers.

STAFF POLICIES

Equal Opportunities and Diversity

The Agency is proactive in compliance with fair employment, sex discrimination and race discrimination legislation in Northern Ireland. It is committed to the promotion of good relations amongst staff and service users. It promotes a working environment where all members of staff are treated with dignity and respect. The Agency promotes equality of opportunity and supports the commitments set out in the DOJ Equality Scheme.

Employment of Disabled Persons

NICTS aims to ensure that people with a disability suffer no detriment in recruitment and advancement, and that its policies and practices comply with the requirements of the Disability Discrimination Act 1995 and amendments made under the Act. The consideration and implementation of reasonable adjustments help to ensure that staff with disabilities can fully utilise their skills and abilities.

Learning and Development

NICTS is committed to ensuring staff have the right skills and knowledge to perform their jobs effectively. Opportunities for learning and development are offered to staff through the Agency's Corporate Learning Plan which is monitored by the Learning and Development Committee. As well as NICS generic training provided by the Centre for Applied Learning, other training specific to specialist roles is also offered as continuous professional development.

The Staff Engagement Forum revised the Staff Engagement Plan and a new two-year plan was developed in consultation with colleagues in their business areas with actions to be addressed both corporately and locally. HSE conducted a series of workshops for staff which were aimed at identifying areas for improvement and recommending actions to address key issues.

A total of 170 front line staff received Autism Awareness training delivered by Autism NI and further sessions were held for staff in Laganside Courts. A programme of mental health awareness training including 'Personal Resilience' training and 'Understanding Mental Health for Managers' is continuing to roll out to both staff and their line managers to increase their understanding of mental health issues and how best to deal with them.

Pay, Workforce Planning and Performance Management

Pay and grading issues for NICTS are the responsibility of DoF. It continues work to strengthen its approach to workforce planning.

All staff use the performance management module on HR Connect. Staff can either access the performance management form online or in a downloadable format.

Pensions and Early Departure Costs

Present and past employees of NICTS are covered by Principal Civil Service Pension Scheme (PCSPS (NI)). NICTS meet the costs of pensions provided for the staff they employ by the payment of charges called Accrued Superannuation Liability Charges (ASLC). This is charged to the Statement of Comprehensive Net Expenditure on an accrued basis annually.

Employee Involvement

During 2015-16 NICTS published regular Board briefings for staff via e-mail and intranet. Managers also held regular section and team meetings to communicate with staff, receive feedback, and give staff the opportunity to raise any issues for the attention of senior management. Taken together these served as a communications framework to deliver information to staff on a timely basis.

Expenditure on consultancy and temporary staff

NICTS did not incur any expenditure on consultancy in the financial year (2014-15: £1,439).

The following details the expenditure incurred on temporary staff:

	2015-16	2014-15
	£'000	£'000
Charged to Administration	89	84
Charged to Programme	154	262
Total	243	346

The decrease of 30% from 2014-15 to 2015-16 was due to staff efficiencies and streamlining processes in operational areas of NICTS.

Off-Payroll Payments

As required by DAO (DFP) 08/12 Tax Arrangements of Public Sector Appointees, NICTS undertook a review of the arrangements for making payments to individuals engaged by NICTS who are paid fees totalling over £58,200 in the financial year and are not included in the PAYE system. The number of off-payroll engagements is as follows:

Opening engagements at 1 April 2015	5
New engagements during 2015-16*	1
Number onto NICTS payroll during 2015-16	-
Engagements ended during 2015-16	-
Number whose earnings fell below threshold in 2015-16	2
Closing engagements at 31 March 2016	4

*Engagements commenced pre 1 October 2014

OTHER ACCOUNTABILITY DISCLOSURES

Losses and Special Payments

The total value of losses did not exceed £300k (2014-15: £250k) and therefore no disclosure is required.

During 2015-16, final compensation payments were made in 16 cases (2014-15: 6 cases) by NICTS. The total amount of compensation paid in these cases was £402k (2014-15: £10k).

Included in the above total figure is one payment of £333k in relation to a claim settled out of court where legal advice was that NICTS would not win the case if contested in court. No further detail is provided under the Data Protection Act 1998.

Fees and Charges

An analysis of fees and charges from civil business services provided to external and public sector customers is as follows:

	2015-16			2014-15		
	Income £'000	Full Cost £'000	Surplus/ (deficit) £'000	Income £'000	Full Cost £'000	Surplus/ (deficit) £'000
NICTS	20,831	(28,357)	(7,526)	22,693	(21,828)	865
- Civil Business						
	20,831	(28,357)	(7,526)	22,693	(21,828)	865

Income shown is in respect of civil fee earning business and has been accounted for in accordance with MPMNI.

NICTS is committed to achieving full cost recovery for the services it provides in respect of civil court business. During 2015-16 the Agency completed a review of the cost recovery model and associated methodology as part of the ongoing NICTS Civil Fee project. The review concluded that some of the assumptions used in the cost recovery model had changed and as a result a number of adjustments were made. These adjustments included costs for depreciation charges, for the cost of capital and some additional staffing costs, which have led to an overall increase in the costs associated with civil fee earning business resulting in a reduction to the level of cost recovery. The income for 2015-16 represents 73% of cost recovery (2014-15: 104%).

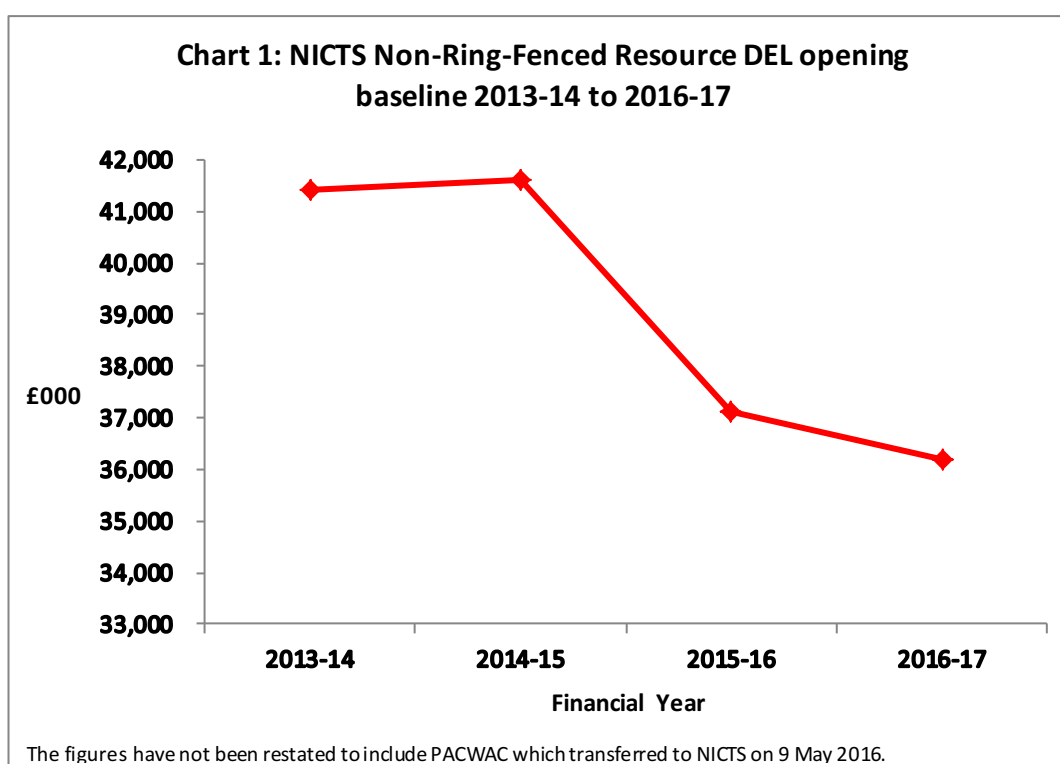
The civil business fee recovery target above is based on expenditure net of exemptions and remissions. Applicants in receipt of certain means-tested benefits are entitled to automatic fee exemption. Total fee exemptions during 2015-16 amounted to £60.1k (2014-15: £68k). Remission of fees is considered on an individual basis and is granted in cases of hardship. Total fees remitted during 2015-16 amounted to £2.6k (2014-15: £5.0k).

Remote Contingent Liabilities

There were no contingent liabilities requiring disclosure under Assembly reporting requirements. The Agency had no significant remote contingent liabilities during 2015-16 that require disclosure. Note 21 provides further details regarding the contingent liabilities that are included within the financial statements.

Long Term Expenditure Trends

Chart 1 outlines the movement in the NICTS non-ring-fenced Resource DEL baseline over the period 2013-14 to 2016-17.



2013-14 and 2014-15 Financial Years

The Budget 2010 exercise resulted in a four year financial plan from 2011-12 to 2014-15.

During this period, NICTS non-ring-fenced Resource DEL budget fell by 7.1%. This was a result of a 14.3% baseline reduction and 7.2% funding for new pressures. Taking into account the effect of inflation, the real term impact was significantly greater.

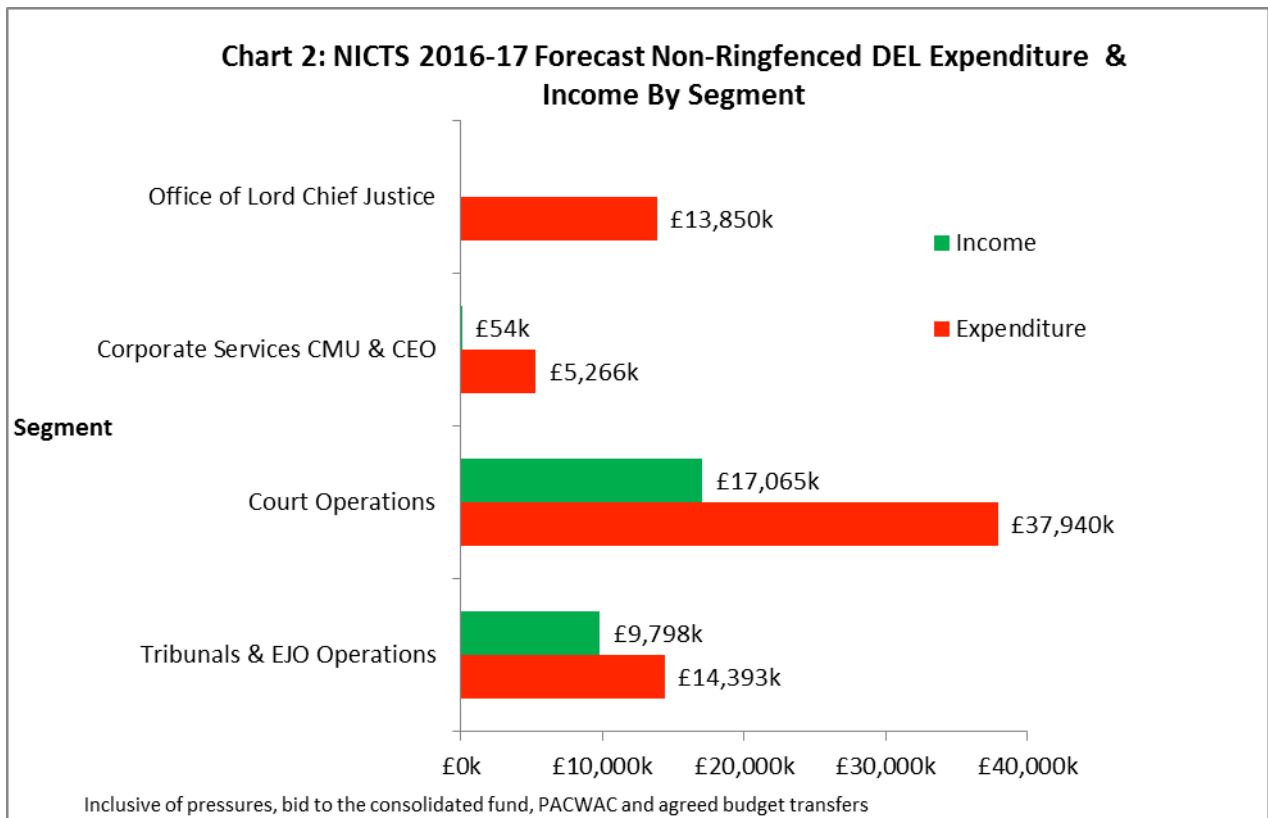
2015-16 Financial Year

In 2015-16 the NICTS non-ring-fenced Resource DEL baseline was cut by 10.8% to £37,108k. This represented a £4.5m reduction from 2014-15. During 2015-16 NICTS received additional funding of £7,408k resulting in a full year non-ring-fenced Resource DEL budget of £44,516k.

2016-17 Financial Year

NICTS has been allocated a final non-ring-fenced Resource DEL budget settlement of £36.2m in 2016-17 (£63.6m expenditure and £27.4m income). This represents a £1.3m reduction from 2015-16.

In addition to the allocated baseline, NICTS has a number of forecast pressures. Chart 2 outlines the NICTS 2016-17 forecast non-ring-fenced Resource DEL expenditure and income by segment.



Ronnie Armour

RONNIE ARMOUR
Accounting Officer
22 June 2016

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

I certify that I have audited the financial statements of the Northern Ireland Courts & Tribunals Service (NICTS) for the year ended 31 March 2016 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. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Corporate Governance Report, Remuneration Report and Staff Report that is described in that report as having been audited.

Respective responsibilities of the Chief Executive and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Chief Executive as Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining 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. This includes an assessment of: whether the accounting policies are appropriate to NICTS's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by NICTS; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Corporate Governance Report, Remuneration Report and Staff Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am 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.

Opinion on regularity

In my opinion, in all material respects 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.

Opinion on financial statements

In my opinion:

- The financial statements give a true and fair view of the state of NICTS's affairs as at 31 March 2016 and of the net operating cost for the year then ended; and
- The financial statements have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance (formerly Department of Finance and Personnel) directions issued thereunder.

Opinion on other matters

In my opinion:

- The parts of the Remuneration and Staff Report and the Assembly Accountability disclosures 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 Corporate Governance Report, Remuneration Report and Staff Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

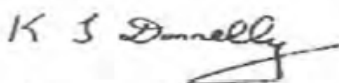
Matters on which I report by exception

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 Corporate Governance Report, Remuneration Report and Staff 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 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
 27 June 2016

PART 3 FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

for the year ended 31 March 2016

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

	Note	2015-16 £'000	2014-15 £'000
Income from sale of goods and services		-	-
Other operating income	4.1	(26,139)	(29,106)
Total Operating Income		(26,139)	(29,106)
Staff costs	3	25,823	23,593
Purchase of goods and services	4.1	44,633	45,595
Depreciation and impairment charges	4.1	6,207	6,336
Provision expense	4.1	770	461
Total Operating Expenditure		77,433	75,985
Net Operating Expenditure		51,294	46,879
Finance income		-	-
Finance expense	5,6	1,100	1,213
Net expenditure for the period		52,394	48,092
Other Comprehensive Net Expenditure			
Items that will not be reclassified to net operating costs:			
Net (gain) on revaluation of property, plant and equipment	9	(13,324)	(11,618)
Net (gain) on revaluation of intangible assets	10	(11)	(8)
Actuarial (gain) on pension liability	15	(169)	(262)
Total other comprehensive net expenditure		(13,504)	(11,888)
Comprehensive net expenditure for the period		38,890	36,204

All income and expenditure is derived from continuing operations.

The notes on pages 71 to 104 form part of these accounts.

STATEMENT OF FINANCIAL POSITION

as at 31 March 2016

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

	Note	2015-16 £'000	2014-15 £'000
Non-current assets			
Property, plant and equipment	9	195,027	186,881
Intangible assets	10	1,560	732
Total non-current assets		196,587	187,613
Current assets			
Trade and other receivables	12	4,212	5,008
Cash and cash equivalents	13	1,488	1,812
Total current assets		5,700	6,820
Total assets		202,287	194,433
Current liabilities			
Cash and cash equivalents	13	(543)	(697)
Trade and other payables	14	(19,047)	(17,391)
Provisions	15	(1,421)	(1,507)
Total current liabilities		(21,011)	(19,595)
Total assets less current liabilities		181,276	174,838
Non-current liabilities			
Provisions	15	(4,158)	(4,121)
Other payables	14	(16,497)	(17,712)
Total non-current liabilities		(20,655)	(21,833)
Total assets less total liabilities		160,621	153,005
Taxpayers' equity and other reserves			
General fund		44,273	46,944
Revaluation reserve		116,348	106,061
Total equity		160,621	153,005



Ronnie Armour
Accounting Officer

22 June 2016

The notes on pages 71 to 104 form part of these accounts.

STATEMENT OF CASH FLOWS

for the year ended 31 March 2016

The Statement shows the changes in cash and cash equivalents during the reporting period. It shows how the Agency 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 Agency. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Agency's future public service delivery.

	Note	2015-16 £'000	2014-15 £'000
Cash flows from operating activities			
Net expenditure for the year		(52,394)	(48,092)
Adjustment for non-cash transactions	4.2	8,609	8,457
Decrease in trade and other receivables	12	796	2,159
<i>Movements in receivables relating to items not passing through the SoCNE</i>		(6)	(11)
Increase/(decrease) in trade and other payables	14	441	(976)
<i>Movement in payables relating to items not passing through the SoCNE</i>		1,314	1,036
Use of provisions	15	(650)	(727)
Net cash outflow from operating activities		(41,890)	(38,154)
Cash flows from investing activities			
Purchase of property, plant and equipment	9,14	(1,130)	(794)
Purchase of intangible assets	10,14	(944)	(461)
Net cash outflow from investing activities		(2,074)	(1,255)
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		36,334	32,326
From the Consolidated Fund (non-supply)		8,587	8,322
Capital element of payments in respect of SoFP PFI contracts		(1,124)	(1,034)
Net financing		43,797	39,614
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		(167)	205
Receipts due to the Consolidated Fund which are outside the scope of the Agency's activities		6	13
Payments of amounts due to the Consolidated Fund		(9)	(22)
Net (decrease)/increase in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		(170)	196
Cash and cash equivalents at the beginning of the period	13	1,115	919
Cash and cash equivalents at the end of the period	13	945	1,115

The notes on pages 71 to 104 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

for the year ended 31 March 2016

This statement shows the movement in the year on the different reserves held by the Agency, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of an Agency, 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 2014		49,746	97,155	146,901
Net Assembly Funding – drawn down		32,326	-	32,326
Consolidated Fund Standing Services	6,15	8,322	-	8,322
Comprehensive Net Expenditure for the year		(47,830)	11,626	(36,204)
Auditor's remuneration	5,6	106	-	106
Other notionals	5	1,554	-	1,554
Transfers between reserves		2,720	(2,720)	-
Balance at 31 March 2015		46,944	106,061	153,005
Net Assembly Funding – drawn down		36,334	-	36,334
Consolidated Fund Standing Services	6,15	8,588	-	8,588
Comprehensive Net Expenditure for the year		(52,225)	13,335	(38,890)
Auditor's remuneration	5,6	102	-	102
Other notionals	5	1,482	-	1,482
Transfers between reserves		3,048	(3,048)	-
Balance at 31 March 2016		44,273	116,348	160,621

The notes on pages 71 to 104 form part of these accounts.

NOTES TO THE AGENCY RESOURCE ACCOUNTS

1.0 Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2015-16 FReM and the Accounts Direction issued by DoF. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of NICTS for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Agency are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

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, intangible assets and certain financial assets and liabilities.

The accounts are stated in sterling, which is the NICTS functional and presentational currency. Unless otherwise noted, the amounts shown in these financial statements are in thousands of pounds sterling (£'000).

1.2 Accounting Boundary

These accounts incorporate the core activity of NICTS.

The funds invested by CFO are specifically excluded from NICTS accounts following DoF guidance. Third party monies are similarly excluded. The funds held on behalf of third parties by CFO are included in Note 23. Financial information about CFO may be obtained from their separately published annual accounts.

Details of income collected as an agent for NICF will be disclosed in the Agency's Trust Statement which is published separately from these financial statements.

1.3 Property, Plant and Equipment

NICTS holds title to the land and buildings shown in the accounts with the exception of Laganside Courts Complex which is leased under the Private Finance Initiative (PFI) Contract (see Notes 9 and 18).

Land has been included within the Statement of Financial Position (SoFP) on the basis of open market value for existing use. Due to the specialised nature of courthouses, they are included within SoFP at depreciated replacement cost (DRC). Land and buildings that are non-operational or surplus assets are valued on the basis of open market value less any directly attributable selling costs. Land and buildings are restated to current value using professional valuations, in accordance with IAS 16, every five years and in the intervening

years by the use of indices provided by LPS, specific to the Northern Ireland property sector. The last full valuation was carried out at 31 March 2014.

Antiques are professionally valued every five years and were revalued at 31 March 2014 by John Ross & Co. (Member of the Irish Auctioneers and Valuers Institute). All other assets are included at DRC.

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

Expenditure on property, plant and equipment of over £1,000 is capitalised.

1.4 Intangible Assets

Expenditure on intangible assets consists of computer software and licences and the associated costs of implementation are capitalised where expenditure of £1,000 or more is incurred. Computer software and licences are amortised over the shorter of the term of the licence and the useful economic life.

1.5 Depreciation and Amortisation

All property, plant and equipment and intangible assets are depreciated/amortised at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives.

No depreciation is provided on land since it has unlimited or very long estimated useful life. Useful lives are normally in the following ranges:

Land	- Freehold	Not depreciated
	- Leasehold	Not depreciated
Buildings	- Freehold	Individually assessed
	- Leasehold	Period of lease
Furniture and fittings		10 years
Plant and machinery		5 years
Computer equipment		3-7 years
Intangible assets – Software licences		3 years
Computer software		3 years
Antiques (non-operational)		Not depreciated

Additions to assets will be depreciated from the month of acquisition. Disposals from assets will not be depreciated in the month of disposal.

Antiques (non-operational) are included in the furniture and fittings section in property, plant and equipment (Note 9).

1.6 Inventory

Inventory of consumable stores held by NICTS are not considered material and are written off in the SoCNE as they are purchased.

There was no inventory held in 2015-16.

Assets seized by EJO are not included in inventories on the basis that they are not owned by NICTS, but are held for resale in settlement of third party creditors. Third party assets held by EJO at the year end are disclosed in Note 23 under Third Party Inventory Assets.

1.7 Operating Income

Operating income is income that relates directly to the operating activities of NICTS. Operating income comprises fees and charges for services provided to external customers, rents receivable, and miscellaneous receipts.

Income is recognised in the period in which it is earned in SoCNE and is accrued or deferred as necessary. Operating income is stated net of value added tax (VAT).

Fine income is not treated as accruing resources for the purposes of these accounts. All fine income is recorded in the Trust Statement and paid to NICF via DOJ as Consolidated Fund Extra Receipts (CFER's). An analysis of fines collected is detailed within Note 8.

1.8 Administration and Programme Expenditure

SoCNE can be further 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 under the administrative cost control regime set by DoF. Broadly, administration expenditure reflect the costs of running NICTS and include expenditure on administrative staff and associated costs including accommodation, information technology, communications and office supplies. Programme costs relate to service delivery costs for operating, managing and maintaining the courts.

1.9 Operating Leases

Rentals under operating leases are charged to SoCNE on a straight line basis over the lease term.

1.10 Pensions

Past and present employees are covered by the provisions of PCSPS (NI) which is an unfunded defined benefit scheme. NICTS 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 PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on PCSPS (NI). In respect of the defined contribution schemes, NICTS recognises the contributions payable for the year.

1.11 Early Departure Costs

NICTS meets the additional costs of benefits beyond the normal PCSPS (NI) benefits in respect of employees who retire early by paying the required amounts annually to PCSPS (NI), over the period between early departure and normal retirement date. NICTS provides for this in full, when the early retirement programme becomes binding on the organisation, by establishing a provision for the estimated payments discounted by the Treasury discount rate of 1.3% in real terms.

Pension liabilities may arise in respect of provisions for lump sum early departure costs and the balance of any unpaid ASLC.

1.12 Value Added Tax (VAT)

Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.13 Private Finance Initiative (PFI) Transactions

DoF has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure, and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of the International Financial Reporting Standards Interpretations Committee Update (IFRIC 12). NICTS therefore recognises the PFI asset as an item of property, plant and equipment together with a liability to pay for it. The services received under the contract are recorded as operating expenses.

The annual unitary payment is separated into the following component parts, using appropriate estimation techniques where necessary:

- a) Payment for the fair value of services received;
- b) Payment for the PFI assets, including replacement of components; and
- c) Payment for finance (interest costs).

Services received

The fair value of services received in the year is recorded under the relevant expenditure headings within 'Programme costs'.

PFI Assets

The PFI assets are recognised as property, plant and equipment when they come into use. The assets are measured initially at fair value in accordance with the principles of International Accounting Standard (IAS) 17 Leases. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the Agency approach for each relevant class of asset in accordance with the principles of IAS 16.

PFI liability

A PFI liability is recognised at the same time as the PFI assets are recognised. It is measured initially at the same amount as the fair value of the PFI assets and is subsequently measured as a finance lease liability in accordance with IAS 17.

An annual finance cost is calculated by applying the 'sum of digits' methodology to the anticipated total interest due over the life of the contract. This is charged to 'Operating expenditure' within SoCNE.

Further details of current on-going agreements are shown in Note 18 to the accounts.

1.14 Provisions

NICTS 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 general provision discount rates as set out by HM Treasury which varies by the term of the liability, as shown in the table below:

Rate	Term	Real Rate
Short-term	Up to 5 years	-1.55%
Medium-term	5 to 10 years	-1.00%
Long-term	Over 10 years	-0.80%

Further details on provisions are contained in Note 15.

1.15 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, NICTS 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 are required to be reported to the Assembly in accordance with the requirements of MPMNI.

There were no contingent liabilities arising during the period which required reporting to the Assembly.

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.

Further details of contingent liabilities are contained within Note 21.

1.16 Third Party Assets

Third party assets are assets for which NICTS acts as custodian or trustee, but in which neither NICTS nor public sector more generally has a direct beneficial interest in. Third party assets are not public assets, and hence are not recorded in the primary financial statements. In the interests of general disclosure and transparency, details of NICTS third party assets are provided in Note 23.

1.17 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying NICTS' accounting policies. NICTS continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below.

(i) Depreciation of property, plant and equipment

Depreciation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.5.

(ii) Impairment of property, plant and equipment and intangibles

Where there is an indication that the carrying value of items of property, plant and equipment or intangibles may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset.

(iii) Judicial Service Award (JSA)

NICTS accounts for pension and other post-retirement benefits in accordance with IAS 19 Employee benefits. In determining the pension cost and the defined benefit obligation of the pension schemes a number of assumptions are used which include the discount rate, salary growth, price inflation, the expected return on the schemes' investments and mortality rates. Further details on the pension provision are contained in Note 15.3.

(iv) Deferred income

NICTS accounts for deferred income in accordance with IAS 18 Revenue. Fee income or revenue is recognised in the accounting period in which services are rendered. Any fee income which is received prior to delivery of the service is treated as deferred income within the accounts. The calculation of deferred income is based on estimates of the time taken to dispose of cases (within High Court, County Court and Magistrates

Court) and the duration of enforcement activity (within EJO). Average time statistics for the different case types are obtained annually.

(v) Fee Paid Judicial Office Holders

In respect of fee paid judicial office holders, the provisions relating to JSA, compensatory interest, and legal claims that relate to fee paid judicial office holders' employment terms and conditions are subject to a degree of uncertainty as they are calculated using assumptions many of which are due to be appealed at the Employment Appeal Tribunal. In addition, as the provisions relating to JSA and the compensatory interest are derived from the JPS fee paid pension entitlement, a level of uncertainty also stems from the pension liability actuarial assumptions adopted. Further information on these provisions is set out in Note 15.4.

1.18 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognised when the Agency becomes a party to the contractual provisions of the instrument. Financial assets are derecognised when either the contractual rights to the cash flows from that asset expire, or the entity transfers the asset such that the transfer qualified for derecognition. A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

Financial Assets

NICTS has financial instruments in the form of trade receivables, cash and cash equivalents. In accordance with IAS 39 Financial Instruments: Recognition and Measurement, trade receivables, cash and other receivables are classified as "loans and receivables". Loans and receivables are non-derivative non-current assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are initially recognised at fair value and subsequently carried at amortised cost using the effective interest method less any impairment.

Financial assets within trade and other receivables are initially recognised at fair value, which is usually the original invoiced amount, and subsequently carried at amortised cost using the effective method less provisions for doubtful receivables.

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

Impairment of Financial Assets

NICTS assesses at each SoFP date whether there is any objective evidence that a financial asset or group of financial assets are impaired. The amount of the loss is calculated as the difference between the carrying amount of the asset and the present

value of estimated future cash flows discounted at the assets original effective interest rate.

Impairment losses are assessed individually for financial assets that are individually significant and individually or collectively for assets that are not individually significant. In making collective assessment of impairment, financial assets are grouped into portfolios on the basis of similar risk characteristics. Future cash flows from these portfolios are estimated on the basis of the contractual cash flows and historical loss experience for assets with similar risk characteristics.

Impairment losses are recognised in SoCNE and the carrying amount of the financial asset or group of financial assets reduced by establishing an allowance for impairment losses. If in a subsequent period the amount of the impairment loss reduces and the reduction can be ascribed to an event after the impairment was recognised, the previously recognised loss is reversed by adjusting the allowance.

When a financial asset is deemed unrecoverable the amount of the asset is reduced directly and the impairment loss is recognised in SoCNE to the extent that a provision was not previously recognised.

Financial Liabilities

NICTS also has financial instruments in the form of trade payables that are classified in accordance with IAS 39 as “other financial liabilities”. These are initially measured at fair value, net of transaction costs, and subsequently measured at amortised cost using the effective interest method.

1.19 Employee Benefits including Pensions

Under the requirements of IAS 19, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2016. It is not anticipated that the level of untaken leave will vary significantly from year to year.

NICTS has recognised both annual and flexi leave entitlements that have been earned by the year end but not yet taken. These are included in current liabilities for both administration and programme staff across NICTS.

1.20 Segmental Reporting

Under the requirement of IFRS 8 ‘Operating Segments’ - Disclosures (amendment) NICTS must disclose information to enable users of the financial statements to evaluate the nature and financial effects of the business in which it engages and the economic environment in which it operates. ‘Total Assets’ are only required to be disclosed in reporting segments where total assets for segments are regularly reported to the chief operating decision maker. As total assets for segments are not regularly reported to the

chief operating decision maker (currently defined as Ronnie Armour) NICTS has adopted this amendment. The amendment does not have a material impact on NICTS financial statements. Details of the reporting segments are contained within Note 2.

1.21 Accounting standards, interpretations and amendments to published standards and FReM – issued and effective in 2015-16 for the first time

Standard	Comment
IFRS 13 - <i>Fair Value Measurement</i> (new)	<p>IFRS 13 has been prepared to provide consistent guidance on fair value measurement for all relevant balances and transactions covered by IFRS (except where IFRS 13 explicitly states otherwise). The Standard defines fair value, provides guidance on fair value measurement techniques, and sets out the disclosure requirements.</p> <p>Although IFRS 13 is applied without adaptation, IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible assets</i> have been adapted and interpreted for the public sector context to limit the circumstances in which a valuation is prepared under IFRS 13.</p> <p>IAS 16 is adapted to specify the valuation bases for assets which are held for their service potential (i.e. operational assets) and assets which were most recently held for their service potential but are surplus.</p> <p>IAS 38 has been adapted for the public sector dependent on whether or not an active (homogeneous) market exists.</p>

1.22 Accounting standards, interpretations and amendments to published standards not yet effective

In addition, certain new standards, interpretations and amendments to existing standards have been published that are mandatory for accounting periods beginning on or after 1 April 2016, but which NICTS has not adopted early. Other than as outlined in the table below, NICTS considers that these standards are not relevant to its operations.

Standard	IFRS 15 - <i>Revenue from Contracts with Customers</i> (IAS 18 <i>Revenue</i> replacement) (new)
Effective date	1 January 2018 (not yet EU adopted) - with a view to include in the 2018-19 <i>FReM</i> .
Description of revision	<p>The core principle recognises revenue to depict the transfer of promised goods or services to the customer in an amount that reflects the consideration to which the company expects to be entitled, in exchange for those goods or services. The Standard sets out five steps to recognise revenue and also includes requirements for accounting for contract costs.</p> <p>The disclosure objective of the new Standard is to establish the application principles required for entities to report useful information to the users of financial statements to better understand the nature, amount, timing and uncertainty of revenue and cash flows from contracts with customers.</p>
Comments	The introduction of IFRS 15 is subject to analysis and review by HM Treasury and the other Relevant Authorities. HM Treasury will be issuing an Exposure Draft on IFRS 15 over the summer of 2016. Subsequent clarifications raised will also be reviewed as a part of the implementation project.

Standard	IFRS 16 - <i>Leases</i> (IAS 17 <i>Leases</i> replacement) (new)
Effective date	1 January 2019 (not yet EU adopted) - with a view to include in the 2019-20 <i>FReM</i> .
Description of revision	<p>IFRS 16 has been developed by the IASB with the aim of improving the financial reporting of leasing activities in light of criticisms that the previous accounting model for leases failed to meet the needs of users of financial statements.</p> <p>IFRS 16 largely removes the distinction between operating and finance leases for lessees by introducing a single lessee accounting model that requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. This is a significant change in lessee accounting.</p>
Comments	The introduction of IFRS 16 is subject to analysis and review by HM Treasury and the other Relevant Authorities. HM Treasury will issue an Exposure Draft on IFRS 16 in advance of the effective date.

1.23 Financial Reporting - Future Developments

NICTS has considered the accounting initiatives identified by HM Treasury for which the Standards are under development and considers that these changes are not relevant or material to its operations.

2. Statement of Operating Costs by Operating Segment

The following operating segments are reported to the NICTS Agency Board and Finance Committee for financial management purposes:

- Court Operations;
- Tribunals and EJO Operations;
- OLCJ; and
- Corporate Services.

NICTS operating segments are determined by the services provided both to external and internal customers. These segments were updated in 2015-16 to allow for organisational restructuring and 2014-15 comparatives have been restated accordingly.

	Court Operations	Tribunals and EJO Operations	OLCJ	Corporate Services	2015-16 Total
	£'000	£'000	£'000	£'000	£'000
Gross Expenditure	44,565	11,804	14,141	8,023	78,533
Income	(16,467)	(9,471)	-	(201)	(26,139)
Net Expenditure	28,098	2,333	14,141	7,822	52,394

	Court Operations	Tribunals and EJO Operations	Office of the Lord Chief Justice	Corporate Services	2014-15 Total
	£'000	£'000	£'000	£'000	£'000
Gross Expenditure	44,243	11,982	13,536	7,437	77,198
Income	(18,152)	(10,577)	-	(377)	(29,106)
Net Expenditure	26,091	1,405	13,536	7,060	48,092

3. Staff Costs

Staff costs for NICTS comprise:

	Permanently Employed Staff	Others	2015-16 £'000 Total	2014-15 £'000 Total
Wages and salaries*	20,470	243	20,713	18,488
Social security costs	1,198	-	1,198	1,298
Other pension costs	3,912	-	3,912	3,807
Total Gross Costs	25,580	243	25,823	23,593
Less recoveries in respect of outward secondments	(124)	-	(124)	(344)
Total Net Costs**	25,456	243	25,699	23,249

Charged to Administration	Charged to Programme	2015-16 £'000	Charged to Administration	Charged to Programme	2014-15 £'000
3,801	22,022	25,823	2,060	21,533	23,593

* Wages and salaries includes £2.9m departure costs for 98 employees who left under the NICS VES.

** In addition, staff costs of £78,114 (2014-15: £49,329) have been capitalised in respect of staff directly assigned to major capital projects.

A breakdown of the above costs into permanent staff, Agency staff and others can be found in the Staff Report within the Accountability Report.

4. Summary of Information for Statement of Comprehensive Net Expenditure

4.1 Operating Income and Expenditure

	Note	Administration £'000	Programme £'000	2015-16 Total £'000
Income from sale of goods and services		-	-	-
Other operating income	7	(186)	(25,953)	(26,139)
Total operating income		(186)	(25,953)	(26,139)
Staff costs		3,801	22,022	25,823
Purchase of goods and services	5,6	3,095	41,538	44,633
Depreciation and impairment charges	9,10	518	5,689	6,207
Provision expense	15	-	770	770
Total operating expenditure		7,414	70,019	77,433
Net operating expenditure		7,228	44,066	51,294
Finance income		-	-	-
Finance expense	5,6	-	1,100	1,100
Net expenditure for the period		7,228	45,166	52,394

	Note	Administration £'000	Programme £'000	2014-15 Total £'000
Income from sale of goods and services		-	-	-
Other operating income	7	(374)	(28,732)	(29,106)
Total operating income		(374)	(28,732)	(29,106)
Staff costs		2,060	21,533	23,593
Purchase of goods and services	5,6	2,869	42,726	45,595
Depreciation and impairment charges	9,10	360	5,976	6,336
Provision expense	15	-	461	461
Total operating expenditure		5,289	70,696	75,985
Net operating expenditure		4,915	41,964	46,879
Finance income		-	-	-
Finance expense	5,6	23	1,190	1,213
Net expenditure for the period		4,938	43,154	48,092

4.2 Non-cash costs

	Note	Administration £'000	Programme £'000	2015-16 Total £'000
Purchase of goods and services	5,6	1,573	59	1,632
Depreciation and Impairment charges	5,6	518	5,689	6,207
Provision expense	15	-	770	770
Total non-cash costs		2,091	6,518	8,609

	Note	Administration £'000	Programme £'000	2014-15 Total £'000
Purchase of goods and services	5,6	1,648	12	1,660
Depreciation and Impairment charges	5,6	360	5,976	6,336
Provision expense	15	-	461	461
Total non-cash costs		2,008	6,449	8,457

5. Other Administration Costs

	Note	2015-16 £'000	2014-15 £'000
Purchase of goods and services			
Cash items:			
Staff related costs		57	73
Rentals under operating leases		122	119
Accommodation costs		233	215
Office services		131	73
Contracted out services		671	494
Professional costs		175	200
Managed services		102	53
Commission and Tribunal costs		15	11
Non-capital purchases		1	-
Other costs		15	(17)
		1,522	1,221
Non-cash items:			
(Profit)/loss on disposal of non-current assets		1	-
Auditors remuneration and expenses		90	94
Notional charges		377	363
Intra-departmental notional charges		1,105	1,192
Increase/(decrease) in provision for doubtful debts	12	-	(1)
		1,573	1,648
Total purchase of goods and services		3,095	2,869
Depreciation and impairment charges			
Depreciation	9	440	300
Amortisation	10	76	60
Revaluation released to SoCNE	11	2	-
		518	360
Total administration costs excluding finance expense		3,613	3,229
Interest payable and similar charge		-	23
Total administration costs including finance expense		3,613	3,252

6. Programme Costs

	Note	2015-16 £'000	2014-15 £'000
Purchase of goods and services			
Cash items:			
Staff related costs		237	258
Rentals under operating leases		436	616
Accommodation costs		4,522	4,438
Office services		966	1,058
Contracted out services		8,967	10,168
PFI service charges		2,476	2,455
Professional costs		519	462
Consultancy costs		2	20
Managed services		-	3
Commission and Tribunal costs		6,976	8,154
Non-capital purchases		25	39
Intra-departmental hard charges		21	20
Client and other programme operating costs		553	713
Judicial costs		7,123	6,236
Judicial costs – Consolidated Fund		8,288	8,064
Other costs		368	10
		41,479	42,714
Non-cash items:			
Loss on disposal of non-current assets		47	-
Auditors remuneration and expenses		12	12
		59	12
Total purchase of goods and services		41,538	42,726
Depreciation and impairment charges			
Depreciation	9	5,292	5,392
Amortisation	10	353	424
Revaluation released to SoCNE	11	44	160
		5,689	5,976
Provision expense			
Provided in year	15	964	788
Written back in year	15	(289)	(435)
Borrowing costs	15	95	108
		770	461
Total programme costs excluding finance expense		47,997	49,163
Interest payable and similar charge		1,100	1,190
Total administration costs including finance expense		49,097	50,353

7. Income

	2015-16 £'000	2014-15 £'000
Administration income		
Other non-trading income	62	30
Seconded costs	124	344
Total administration operating income	186	374
Programme income		
Other rentals	332	343
Fees, levies and charges	20,803	23,341
Other non-trading income	4,818	5,048
Total programme operating income	25,953	28,732

Other non-trading income relates to income from other sources which are not arising from court fees. This includes rental and service charges generated from court room accommodation and recovery of costs associated with the provision of the service of summons servers and the administration of the safety camera scheme.

8. Summary of fine income payable to NICF

Income shown in Note 7 does not include any amounts collected by the Agency where it was acting as an agent for NICF. These amounts will be disclosed in the NICTS Trust Statement which is published separately from these financial statements. Due to the timing of the laying of the Trust Statement for 2015-16, NICTS has continued to disclose these details for the current year.

NICTS accepts payment for amounts imposed in the Magistrates and Crown courts for onward transmission to NICF via DOJ. Amounts imposed in court can be cleared either by payment or by means other than payment, including committal to prison.

NICTS also receives payment for penalties that are imposed externally to the courts including fixed penalties imposed for motoring offences. These penalties are accounted for as NICF income from date of imposition.

On collection of fines the receipts are held on trust and accounted for as amounts due to NICF until paid over.

The net revenue payable to the consolidated fund consists of the following elements:

	2015-16 £'000	2014-15* £'000
Trust Statement Revenue		
Fixed Penalties	2,590	2,223
Court Imposed fines	5,129	5,074
Offender Levy	287	311
Extra Costs	35	17
Confiscation Orders	1,867	1,924
Other Party Criminal	1,733	1,676
	11,641	11,225
Expenditure		
Credit Losses	(2,744)	(2,768)
Revenue retained by NICTS under statute	(161)	(161)
Disbursements		
Amounts paid to Other Parties	(1,685)	(1,567)
Amounts paid to Safety Camera Scheme	(1,085)	(869)
	(5,675)	(5,365)
Net Revenue for the Consolidated Fund	5,966	5,860

The amounts that have been received and are due to be paid over to NICF consists of the following elements:

	2015-16 £'000	2014-15* £'000
Amounts Held On Trust		
Balance held on trust at 1 April	655	539
Fines cleared by receipt of payment (NICF fines)	8,319	8,603
Payments to Consolidated Fund	(7,198)	(7,458)
Payments to others	(1,245)	(1,029)
Balance held on Trust at 31 March	531	655

The receivables balance at year end was £12.6m (2014-15: £13.8m), this includes those receivables which are not payable to NICF, for example compensation.

	2015-16 £'000	2014-15* £'000
Balance receivable at 1 April	13,786	15,349
Amounts Imposed	11,641	11,225
Fines Cleared by receipt of Payment	(10,126)	(10,018)
Fines Cleared by Competent Authority	(2,744)	(2,824)
(Increase)/decrease in impairment provision	-	54
Balance receivable at 31 March	12,557	13,786

*The 2014-15 balances have been restated within this note to reflect the contents of the Trust Statement for 2014-15 and in line with the requirements of Chapter 8.2 of FReM, Consolidated Fund Revenue. We note that within the DOJ consolidated accounts

comparative figures have not been restated as these are included in the Statement of Assembly Supply and, for the purposes of Assembly Control, these figures are indelible.

9. Property, Plant and Equipment

	Land	Buildings	Furniture & Fittings	Office Machinery & Equipment	Computer Hardware	Telecoms & Networks	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation							
At 1 April 2015	30,360	161,155	785	2,123	4,637	599	199,659
Additions	-	216	-	3	49	421	689
Disposals	-	(162)	(105)	(1)	(3,756)	(171)	(4,195)
Transfers	-	-	-	-	1	-	1
Reclassification	-	(166)	24	71	9	-	(62)
Revaluation released to SoCNE	(15)	(33)	-	-	(3)	-	(51)
Indexation	-	14,301	1	1	-	3	14,306
Revaluation	-	(68)	-	(66)	1	(9)	(142)
At 31 March 2016	30,345	175,243	705	2,131	938	843	210,205
Depreciation							
At 1 April 2015	-	5,337	557	2,082	4,204	598	12,778
Charged in year	-	5,385	70	31	164	82	5,732
Disposals	-	(146)	(80)	(1)	(3,751)	(171)	(4,149)
Transfers	-	-	-	-	1	-	1
Reclassification	-	(26)	17	(10)	2	-	(17)
Revaluation released to SoCNE	-	(6)	-	-	(1)	-	(7)
Indexation	-	936	1	-	-	1	938
Revaluation	-	3	-	(88)	-	(13)	(98)
At 31 March 2016	-	11,483	565	2,014	619	497	15,178
Carrying amount at 31 March 2016							
	30,345	163,760	140	117	319	346	195,027
Carrying amount at 31 March 2015							
	30,360	155,818	228	41	433	1	186,881
Asset financing:							
Owned	30,345	124,852	140	117	319	346	156,119
On balance sheet PFI contracts	-	38,908	-	-	-	-	38,908
Carrying amount at 31 March 2016							
	30,345	163,760	140	117	319	346	195,027

	Land £'000	Buildings £'000	Furniture & Fittings £'000	Office Machinery & Equipment £'000	Computer Hardware £'000	Telecoms & networks £'000	Total £'000
Cost or valuation							
At 1 April 2014	30,555	148,397	783	2,124	4,373	599	186,831
Additions	-	726	-	-	264	-	990
Revaluation released to SoCNE	(30)	(142)	-	2	-	-	(170)
Indexation	-	12,421	2	-	-	-	12,423
Revaluation	(165)	(247)	-	(3)	-	-	(415)
At 31 March 2015	30,360	161,155	785	2,123	4,637	599	199,659
Depreciation							
At 1 April 2014	-	-	479	1,775	3,862	591	6,707
Charged in year	-	4,955	77	310	342	7	5,691
Revaluation released to SoCNE	-	(12)	-	2	-	-	(10)
Indexation	-	412	1	-	-	-	413
Revaluation	-	(18)	-	(5)	-	-	(23)
At 31 March 2015	-	5,337	557	2,082	4,204	598	12,778
Carrying amount at							
31 March 2015	30,360	155,818	228	41	433	1	186,881
Carrying amount at							
31 March 2014	30,555	148,397	304	349	511	8	180,124
Asset financing:							
Owned	30,360	118,990	228	41	433	1	150,053
On balance sheet PFI contracts	-	36,828	-	-	-	-	36,828
Carrying amount at							
31 March 2015	30,360	155,818	228	41	433	1	186,881

Notes

IAS 16 requires measurement of assets at fair value.

Land and buildings were valued as at 31 March 2014 by LPS. The valuation was carried out by LPS in accordance with the Royal Institution of Chartered Surveyors Appraisal and Valuation Manual. In accordance with the accounting policy the Land and Buildings have been revalued using appropriate indices as provided by LPS. Indices for assets other than land and buildings were obtained from Office of National Statistics (ONS) MM22 Price Index Numbers for Current Cost Accounting as at March 2016.

All Buildings are valued at DRC with the exception of two Courthouses that were revalued at 31 March 2016 at market value, due to their non-operational status.

Antiques have been included in the Furniture and Fittings classification and are professionally valued every five years. The valuation was carried out at 31 March 2014 by John Ross & Co.

There are no donated assets to report.

10. Intangible Assets

Intangible assets comprise internally and externally developed software, software licences and websites.

	Software Licences £'000	IT £'000	Assets under construction £'000	Total £'000
Cost or valuation				
At 1 April 2015	315	10,459	-	10,774
Additions	-	974	228	1,202
Disposals	-	(1,201)	-	(1,201)
Reclassification	35	27	-	62
Revaluation released to SoCNE	-	(2)	-	(2)
Indexation	1	17	-	18
As at 31 March 2016	351	10,274	228	10,853
Amortisation				
At 1 April 2015	280	9,762	-	10,042
Charged in year	25	404	-	429
Disposals	-	(1,200)	-	(1,200)
Reclassification	4	11	-	15
Indexation	-	7	-	7
As at 31 March 2016	309	8,984	-	9,293
Carrying amount at 31 March 2016	42	1,290	228	1,560
Carrying amount at 31 March 2015	35	697	-	732
Asset financing				
Owned	42	1,290	228	1,560
On balance sheet PFI contracts	-	-	-	-
Carrying amount at 31 March 2016	42	1,290	228	1,560

	Software Licences £'000	IT £'000	Assets under construction £'000	Total £'000
Cost or valuation				
At 1 April 2014	311	10,162	-	10,473
Additions	-	283	-	283
Disposals	-	-	-	-
Indexation	4	14	-	18
As at 31 March 2015	315	10,459	-	10,774
Amortisation				
At 1 April 2014	205	9,343	-	9,548
Charged in year	72	412	-	484
Disposals	-	-	-	-
Indexation	3	7	-	10
As at 31 March 2015	280	9,762	-	10,042
Carrying amount at 31 March 2015	35	697	-	732
Carrying amount at 31 March 2014	106	819	-	925
Asset financing				
Owned	35	697	-	732
On balance sheet PFI contracts	-	-	-	-
Carrying amount at 31 March 2015	35	697	-	732

Intangible assets are adjusted to their current value each year by reference to appropriate indices supplied by the ONS.

11. Impairment

	2015-16 £'000	2014-15 £'000
Charged directly to the SoCNE		
Property, plant and equipment	44	160
Intangible assets	2	-
	46	160
Taken through the revaluation reserve		
Property, plant and equipment	(13,324)	(11,618)
Intangible assets	(11)	(8)
	(13,335)	(11,626)
Total impairment charge for the year	(13,289)	(11,466)

12. Trade receivables and other current assets

	2015-16 £'000	2014-15 £'000
Amounts falling due within one year:		
Trade receivables	215	103
Value Added Tax	411	860
Other receivables	593	1,081
Prepayments and accrued income	2,993	2,964
Total	4,212	5,008

Within other receivables there is a provision for bad debt of £37k. As this is a provision, and therefore a non cash movement, it has been excluded from the movement in trade receivables for inclusion within the Statement of Cash Flows (2014-15: £37k).

There are no receivable amounts falling due after more than one year.

13. Cash and cash equivalents

	2015-16 £'000	2014-15 £'000
Balance at 1 April	1,115	919
Net change in cash and cash equivalent balances	(170)	196
Balance at 31 March	945	1,115
The following balances at 31 March were held at:		
Office of HM Paymaster General	-	-
Commercial banks and cash in hand	945	1,115
Balance at 31 March	945	1,115

14. Trade payables and other current liabilities

	2015-16 £'000	2014-15* £'000
Amounts falling due within one year		
Trade payables	95	90
Other payables	2,827	2,855
Accruals and deferred income	14,814	13,217
Current part of imputed finance lease element of PFI contracts	1,214	1,124
Consolidated Fund extra receipts due to be paid to the Consolidated Fund received and receivable	97	105
	19,047	17,391
Amounts falling due after more than one year		
Imputed finance lease element of PFI contracts	16,497	17,712
Total	35,544	35,103

* 2014-15 balances have been restated to account for reclassification of an intra-departmental payables balance from accruals to other payables.

Within accruals and deferred income are accruals for non-current assets of £814k (2014-15: £995k).

15. Provisions

	Early departure costs £'000	Legal Claims £'000	Judicial Service Award £'000	Court Funds Office £'000	Fee Paid Officer Holders £'000	Total £'000
Balance at 1 April 2015	219	815	4,324	-	270	5,628
Provided in the year	3	382	324	-	255	964
Provisions not required written back	-	(289)	-	-	-	(289)
Provisions utilised in the year	(46)	(63)	(241)	-	-	(350)
Provisions settled from Consolidated Fund	-	-	(300)	-	-	(300)
Borrowing Costs	12	-	83	-	-	95
Actuarial gain	-	-	(169)	-	-	(169)
Balance at 31 March 2016	188	845	4,021	-	525	5,579

Analysis of expected timing of discounted flows:

	Early departure costs £'000	Legal Claims £'000	Judicial Service Award £'000	Court Funds Office £'000	Fee Paid Officer Holders £'000	Total £'000
Not later than one year	33	845	426	-	117	1,421
Later than one year and not later than five years	155	-	1,693	-	63	1,911
Later than five years	-	-	1,902	-	345	2,247
Balance at 31 March 2016	188	845	4,021	-	525	5,579

	Early departure costs £'000	Legal Claims £'000	Judicial Service Award £'000	Court Funds Office £'000	Fee Paid Officer Holders £'000	Total £'000
Balance at 1 April 2014	267	789	4,500	330	270	6,156
Provided in the year	5	315	468	-	-	788
Provisions not required written back	-	(158)	-	(277)	-	(435)
Provisions utilised in the year	(65)	(131)	(220)	(53)	-	(469)
Provisions settled from Consolidated Fund	-	-	(258)	-	-	(258)
Borrowing Costs	12	-	96	-	-	108
Actuarial loss	-	-	(262)	-	-	(262)
Balance at 31 March 2015	219	815	4,324	-	270	5,628

Analysis of expected timing of discounted flows:

	Early departure costs £'000	Legal Claims £'000	Judicial Service Award £'000	Court Funds Office £'000	Fee Paid Officer Holders £'000	Total £'000
Not later than one year	43	815	617	-	32	1,507
Later than one year and not later than five years	176	-	1,759	-	37	1,972
Later than five years	-	-	1,948	-	201	2,149
Balance at 31 March 2014	219	815	4,324	-	270	5,628

15.1 Early departure costs

NICTS meets the additional costs of benefits beyond the normal PCSPS benefits in respect of employees who retire early by paying the required amounts annually to PCSPS over the period between early departure and normal retirement date. NICTS provides for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments discounted by the Treasury discount rate of 1.3% in real terms.

15.2 Legal Claims

Provision has been made for various legal claims against NICTS. The provision reflects all known claims where legal advice indicates that there is a present obligation due to a past event and payment is probable and the amount of the claim can be reliably estimated. The amount provided is on a percentage expected probability basis. The provision is based on the estimated cash flow. No reimbursement will be received in respect of any of these claims. Legal claims, which may succeed but are less likely to do so or cannot be estimated reliably, are disclosed as contingent liabilities in Note 21.

15.3 Judicial Service Award

Provision has been made for a Judicial Service Award for salaried judicial office holders who are members of JPS. The purpose of the Judicial Service Award is that, subject to any future changes in legislation, the award will compensate for any tax or National Insurance charges on lump sums payable from the deregistered judicial pension schemes on retirement. The provision has been estimated by GAD and takes into account the number of reckonable years served and an estimate of the projected final salaries of existing members. The result has then been discounted to present value using the rates set by HM Treasury.

The provision includes estimated amounts due to Judiciary funded by both the Agency and the Consolidated Fund.

15.4 Fee Paid Office Holders

Judicial Service Award

Following a ruling against MOJ by the UK Supreme Court on 6 February 2013 that a retired fee paid judicial office holder is entitled to a pension on terms equivalent to those of a salaried judicial office holder, a provision has been recognised for the Judicial Service Award, which compensates retirees for the tax paid on pension lump sums paid on retirement, that will become payable in future years to fee paid judicial office holders who have claimed, or are eligible to claim, pension entitlements.

As there are currently appeals lodged in the Employment Appeal Tribunal in relation to pension entitlement, there is a degree of uncertainty surrounding the quantum of the pension to which eligible fee paid office holders are entitled. As such, the Judicial Service Award provision for fee paid office holders has been calculated based on the pension entitlement as informed by the latest available judgments from the Employment Tribunal and Employment Appeal Tribunal.

The provision of the service award for each member has been calculated based on their lump sum at retirement. For pensioner members, the provision includes interest accrued on the Judicial Service Award, calculated in line with the Preston model. The net service award that members receive is the same as the tax paid on the lump sum. The service award is itself an employee benefit that is subject to income tax and national insurance, and NICTS's liability for the service award is grossed-up for both the income tax (at an assumed marginal rate) and employer NI payable by NICTS on the service awards.

Compensatory Interest

In respect of retired fee paid office holders, compensatory interest has been estimated to account for any financial loss to these office holders resulting from the non-payment of their pension entitlements. JPS does not have authority to make these payments therefore, this responsibility falls to NICTS. A provision has been recognised for compensatory interest and has been calculated by GAD using the Preston Index which applies an assumed interest rate to the approximate arrears of pension and lump sum due to retired fee paid office holders.

Non-Pension Entitlements

The lead case in the O'Brien litigation has set the precedent for other stayed cases, which in addition to pension entitlements, has extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions, such as annual leave, sick pay and training fees. The case was remitted to the Employment Tribunal to determine the quantum of the liability to the eligible fee paid judicial office holders.

During 2013-14 hearings held by the Employment Tribunal and Employment Appeal Tribunal addressed claims for non-pension entitlements relating to the terms and conditions of fee paid judicial office holders. A provision has been recognised which reflects the best estimate of the amount required to settle those claims which have been

lodged within the time limit provided by the latest available judgments. These non-pension entitlement claims were also recognised as a provision in the 2013-14 Accounts. During 2014-15 MOJ began the process to settle the majority of the claims that relate to fee paid judicial office holders' employment terms and conditions that historically have not matched salaried comparators. However DOJ have not conceded this point and it will be deliberated in the NI Employment Tribunal.

16. Capital commitments

NICTS has not entered into any capital commitments as at 31 March 2016 (2014-15: none).

17. Commitments under leases

17.1 Operating leases

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

	2015-16 £'000	2014-15 £'000
Obligations under operating leases comprise:		
Buildings:		
Not later than one year	410	576
Later than one year and not later than five years	164	1,657
Later than five years	342	752
	916	2,985
Other:		
Not later than one year	50	74
Later than one year and not later than five years	-	34
Later than five years	-	-
	50	108

17.2 Finance leases

NICTS has no obligations under finance leases other than the PFI commitment contained in Note 18.

18. Commitments under PFI contracts

Laganside Complex

During February 1999, NICTS entered into a PFI agreement with a private sector provider for the provision and maintenance of a high quality court complex in Belfast. In accordance with the agreement, service charges became payable with effect from February 2002 to December 2026 and these are charged to the SoCNE. The court complex has been accounted for as an asset and included in the Accounts as property, plant and equipment.

The liabilities to pay for the assets are in substance finance lease obligations and therefore contractual payments comprise two elements – imputed finance lease charges and service charges.

The total amount charged in the SoCNE in respect of the service element of “on balance sheet” (SoFP) PFI transactions was £2,476 (2014-15: £2,456k). Total future obligations under “on-balance sheet” PFI arrangements are given in the table below for each of the following periods:

	2015-16 £'000	2014-15 £'000
Rentals due not later than one year	2,182	2,182
Rentals due later than one year and not later than five years	8,728	8,728
Rentals due later than five years	12,483	14,666
	23,393	25,576
Less interest element	(5,682)	(6,740)
Present value of obligations	17,711	18,836
	2015-16 £'000	2014-15 £'000
Service charge due within one year	1,428	1,457
Service charge due later than one year and not later than five years	5,835	5,957
Service charge due later than five years	10,195	10,519
Total	17,458	17,933

19. Other financial commitments

NICTS has entered into an extension of its five year contract with Fujitsu Services for the provision of ICT services initially due to expire on 31 December 2015 but has now been extended to 31 December 2016. The future commitments in revenue terms for the remaining nine months of this contract from April 2016 to December 2016 is approximately £1.9m (at 31 March 2015, £1.9m remained on the contract up to December 2015).

NICTS have a future commitment associated with the NICTS fee paid judicial office holders claiming retrospective pension rights on the basis of the O'Brien case. In accordance with relevant government guidance the NICTS liability is recognised in JPS accounts however NICTS is committed to finding the associated funding for the element of the provision arising after April 2010, when police and justice powers transferred to the NI Assembly. The timing of these cashflows will be determined in the future once final determination has been made.

20. Financial instruments

IAS 32 Financial Instruments: Presentation, and IFRS 7 Financial Instruments:

Disclosures, requires disclosure that enables evaluation of the significance of financial instruments for NICTS financial position and performance, the nature and extent of risks arising from financial instruments to which NICTS is exposed during the period and at the

reporting date, and how NICTS manages those risks. As a result of the non-trading nature of its activities and the way in which the Agency is financed, NICTS is not exposed to the degree of financial risk faced by business entities.

NICTS has no powers to borrow or invest surplus funds. Financial assets and liabilities are generated by day-to-day operational activities and are not held to change risks facing NICTS in undertaking its activities.

Classification of financial instruments

NICTS financial instruments are measured at amortised cost. NICTS financial assets are classified as receivables and comprise trade and other receivables (Note 12) and cash and cash equivalents (Note 13). NICTS financial liabilities comprise trade payables excluding tax assets, accruals and deferred income (Note 14). The carrying value of these financial assets and liabilities, as disclosed in the notes to the accounts, approximates to fair value because of their short maturities. NICTS recognises the components of net gain/loss through the SoCNE.

Risk Management

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

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. NICTS is not exposed to significant credit risk and manages its exposure via credit risk management policies which require review of the credit history of the organisations that NICTS wishes to trade with. Publicly available credit information from recognised providers is utilised for this purpose where available. The maximum exposure to credit risk is represented by the carrying amounts of the trade receivables carried in the SoFP.

Liquidity risk

NICTS net revenue resource requirements are financed by resources voted annually by the Northern Ireland Assembly, as is its capital expenditure. It is not, therefore, exposed to significant liquidity risks.

NICTS financial assets of £945k (2014-15: £1,115k), found in Note 13, are non-interest bearing financial assets and comprise of cash and cash equivalents. Cash and cash equivalents are held in sterling and are available on demand.

Currency Risk

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

Interest Rate Risk

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

Embedded Derivatives

In accordance with IAS 39, Financial Instruments: Recognition and Measurement, NICTS has reviewed all contracts for embedded derivatives that are required to be separately accounted for if they do not meet certain requirements set out in the standard. In relation to NICTS Laganside PFI contract there is a payment mechanism that determines the charge the Agency will pay from 2009 to 2026 which is based on the UK Retail Price Index (RPI) and UK Gross Domestic Product Index (GDP). The embedded derivative is deemed to be closely related to the host contract as the amounts charged are in relation to the economic environment within which NICTS operates.

21. Contingent liabilities disclosed under IAS 37

NICTS has contingent liabilities where the possibility of the liability crystallising is judged to be possible. Unless otherwise stated, the quantum of the liability can either not be determined with reasonable certainty or to quantify it would jeopardise the outcome of the case.

21.1 Legal Claims and Costs

There is an estimated contingent liability of £93k (2014-15: £117k) in relation to legal claims and costs; further information is disclosed within Note 15.2.

There are further contingent liabilities upon which it is not possible to put a value. It is NICTS' assertion that these claims are unsubstantiated.

21.2 Fee Paid Office Holders

Pension entitlements are provided to salaried judges under the JPS. In September 2005, a retired fee paid judicial office holder brought a claim in the Employment Tribunal seeking retrospective parity of treatment with salaried judicial office holders by claiming pension entitlements under the Part Time Workers Regulations.

The UK Supreme Court ruled on 6 February 2013 that the retired fee paid judicial office holder was entitled to a pension on terms equivalent to those applicable to a salaried judicial office holder. This lead case set the precedent for other stayed cases, which in addition to pension entitlements, extended to non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions, such as annual leave, sick pay and training fees. The case was remitted to the Employment Tribunal to determine the quantum of the liability to the eligible fee paid judicial office holders.

During 2013-14, there were several hearings held at the Employment Tribunal and Employment Appeal Tribunal to address the quantum of the pension entitlement and which judicial office holders were eligible to make claims. In addition to pension entitlements, these hearings also addressed claims for non-pension entitlements relating to fee paid judicial office holders' employment terms and conditions.

As detailed in Note 15.4 provisions have been recognised for eligible fee paid judicial office holders based on the UK Supreme Court ruling and the latest judgments from the Employment Tribunal and Employment Appeal Tribunal. There are a number of outstanding appeals in relation to these judgments which have not been heard prior to the finalisation of these accounts.

In the JPS accounts, £3.6m (2014-15: £4.7m) has been recognised as the pension liability associated with NICTS fee paid judicial office holders as at 31 March 2016. NICTS will potentially have to fund £2.1m (2014-15: £3.1m) of this however the timing of these cash flows remains uncertain.

The liability in respect of devolved NI fee-paid office holders who may be entitled to a pension scheme but who have no salaried comparator have in previous years been included in the above amount. Following advice from the Government Actuary's Department the contingent liability in respect of such claimants is now included in contingent liabilities along with out-of-time claimants at an estimated amount of £1.4m (2014-15: £0.135m)

The latest available judgments allow for the Employment Tribunal to use discretion and extend this time limit if it rules that it is just and equitable to do so. As cases in Northern Ireland have been further postponed, awaiting the outcome of the related litigation in England and Wales, there is currently no evidence in respect of the number of claims that the Employment Tribunal will allow and therefore NICTS has no present obligation in relation to claims lodged outside the timeframe.

In addition to O'Brien, five salaried District Judges have made claims for unlawful reduction of wages which the tribunal is to consider alongside the O'Brien cases. These claims relate to the appointment of salaried District Judges who are concurrently appointed to sit as Deputy County Court Judges but receive no additional fee for doing so. Ongoing Case Management Discussions by the Industrial Tribunal are still to determine under which legislation such claims are to be heard. As a result, the amount of possible liability and timings cannot be determined with sufficient reliability.

21.3 Legacy Inquests

The programme of legacy inquests continues to create a budgetary pressure. The number of legacy inquests has increased with on-going potential for further increase as the Attorney General continues to refer cases and applications are made on behalf of the next of kin to re-open cases. The Stormont House Agreement (SHA) provides a foundation for dealing with issues relating to the past in Northern Ireland. Paragraph 31 of the Agreement requires the Executive to improve the way the legacy inquest function is conducted to comply with ECHR Article 2 requirements. This enables DOJ to bid for funds made available through the SHA in order to make a number of improvements to the

current legacy inquest system and hence enable the requirements of the SHA to be met. However, pending confirmation that the necessary funds will be made available through the SHA there is no specific baseline funding in place for legacy work at this time..

21.4 Judicial Reviews on Fine Enforcement

The recent court hearing to consider five Judicial Review applications challenging imposing and enforcing fines has resulted in the court finding many of the processes to be flawed. One of the significant points to be found was that the court should not consider how to deal with default at the point of sentence but should only do so after the default has occurred. The implications of this judgment for NICTS are that there could be potential claims against NICTS for unlawful imprisonment for unpaid fines but the quantum of these fines is uncertain.

The five Judicial Reviews have been converted to writs and will be considered before the Master of the Queen's Bench Division in November 2016 to consider preliminary issues and potential immunity under the Crown Proceedings Act 1947. If the judge proceeds to consider an award of damages a scale may be established and applied to future claims avoiding the need for unnecessary litigation. Depending on the outcome of these cases, there may be significant financial implications for NICTS and the Department arising from compensation payments for claims that cannot yet be estimated with any accuracy.

22. Related-party transactions

NICTS is an executive Agency of DOJ. DOJ is regarded as a related party. During the year, NICTS has had various material transactions with DOJ, and with other entities for which DOJ is regarded as the parent Department, namely PSNI, NIPS, YJA and LSANI. In addition, NICTS has had various material transactions with other government Departments and other central government bodies.

During the year, no Board members have undertaken any material transactions with NICTS.

The spouse of a Board Member is a fee paid tribunal office holder who received fees totalling £54,766 (2014-15: £46,114).

23. Third-party assets

NICTS holds as custodian or trustee certain assets belonging to third parties.

Third Party Monetary Assets

NICTS, through CFO, continues to provide a banking and investment service for funds that are deposited in court. The investment service is carried out by an external service provider. Examples of the types of funds include monies held for minors, certain assets of some mental health patients, and payments into court in satisfaction of a claim as well as statutory deposits and unclaimed balances in court.

There are third party bank accounts maintained by the various court offices and the Office of the Official Solicitor.

These are not NICTS assets and are not included in the accounts. The assets held at the reporting date to which it was practical to ascribe monetary values, comprised monetary assets such as bank balances and monies on deposit, and listed securities. They are set out in the table below.

	31 March 2015 £'000	Gross inflows £'000	Gross outflows £'000	31 March 2016 £'000
Monetary assets such as bank balances and monies on deposit	123,908	109,923	(127,755)	106,076
Listed securities	186,966	60,610	(61,224)	186,352
Total Third Party Assets	310,874	170,533	(188,979)	292,428

Third Party Inventory Assets

The Official Solicitor may be appointed to act as a financial controller for persons deemed by the courts to be incapable of managing their financial affairs and assets. In such capacity the Official Solicitor acts as custodian of a number of property assets. Title deeds for property may also be held by the court service as security for bails in relation to legal actions.

EJO provides a centralised enforcement service for civil court judgments. A number of cases result in property repossessions.

Other significant assets held at the balance sheet date to which it was not practical to ascribe monetary values comprised:

	31 March 2016 Number	31 March 2015 Number
Property assets	842	964

24. Entities within the accounting boundary

The accounting boundary incorporates only the core Agency.

The funds invested by the CFO are specifically excluded from the accounting boundary, following HM Treasury guidance. Third party monies are similarly excluded. CFO publish separate audited financial accounts.

Details of income collected as an agent for NICF will be disclosed in the NICTS Trust Statement which is published separately from these financial statements.

25. Criminal Injuries Compensation Appeals Panel Northern Ireland

The administrative functions of Criminal Injuries Compensation Appeals Panel Northern Ireland (CICAPNI) transferred from the Secretary of State for Northern Ireland (SOSNI) to

the Secretary of State for Justice (SOSJ) in the 2007-08 financial year and were delivered by a Machinery of Government letter on 1 December 2007.

The administrative functions of CICAPNI transferred from the SOSJ to DOJ following the devolution of policing and justice in Northern Ireland on 12 April 2010.

DOJ has directed a statement of accounts in accordance with the 2002 Order and the Scheme only requires a simple statement providing the full cost of CICAPNI for the year, given as a note in the NICTS accounts.

This direction is in accordance with The Criminal Injuries (NI) Order 2002 (“the 2002 Order”) and with the Northern Ireland Criminal Injuries Compensation Scheme 2002 (“the Scheme”) which establish CICAPNI. Both the 2002 Order and the Scheme provide that DOJ may direct the form of the accounts of CICAPNI.

This accounting note has been prepared in accordance with the accounts direction issued by DOJ.

CICAPNI Statement of Account As At 31 March 2016

	2015-16		2014-15	
	£	£	£	£
Income	-		-	
Staff Costs				
Staff Payroll costs	(201,245)		(189,758)	
Judicial Payroll costs	(166,137)		(167,925)	
Total Payroll costs		(367,382)		(357,683)
Other operating costs		(62,591)		(21,745)
Net Cost of operations		(429,973)		(379,428)

26. Events after the reporting period

26.1 Tribunal Transfer

As a result of the Departmental Restructuring and the Departments Act and the Transfer of Functions Order, PACWAC has transferred to NICTS from TEO with effect from 9 May 2016. There is no impact on the 2015-16 financial statements arising from the transfer.

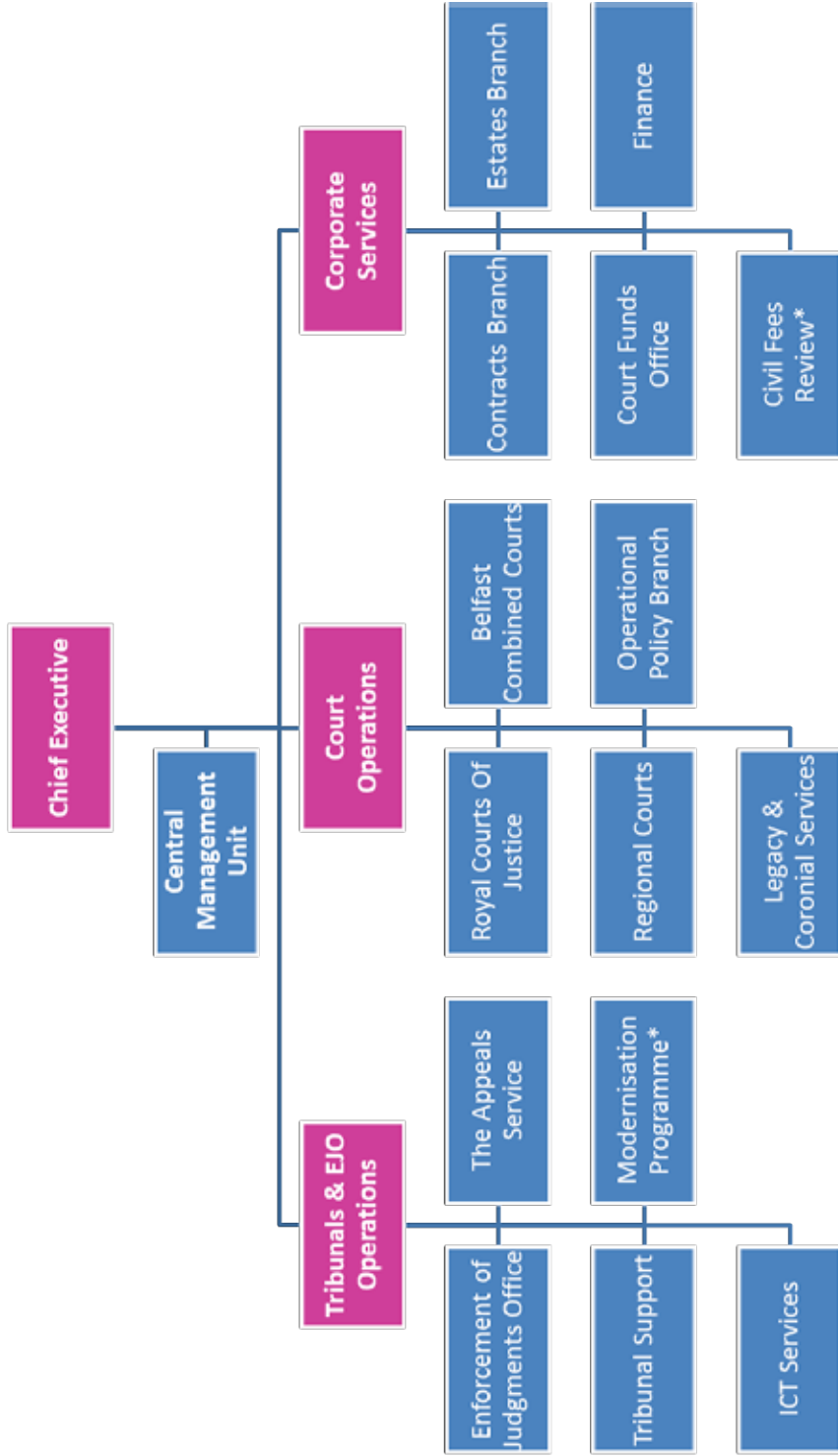
26.2 Court Closures

Following an announcement made by Justice Minister David Ford in February 2016, it was confirmed that six courthouses will be closing and a further venue will become a Hearing Centre. A phased closure programme is under development but has been suspended pending the Judicial Review proceedings, and an estimate of the financial effect cannot be made at this point.

The Accounting Officer authorised these financial statements for issue on the same date that they were certified by the C&AG.

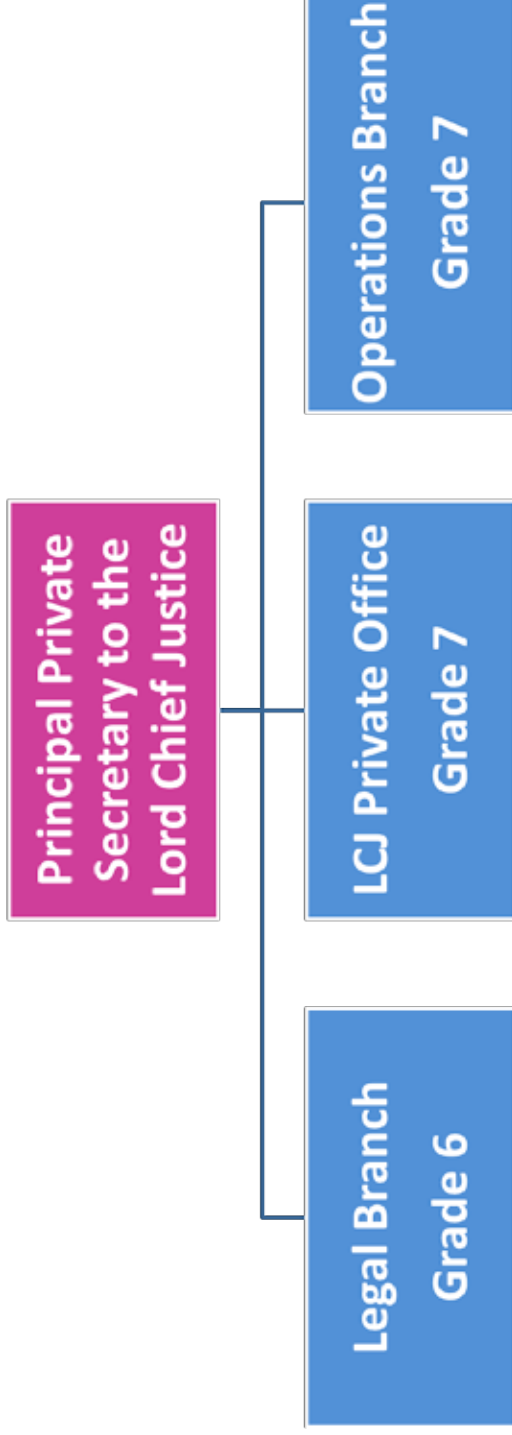
PART 4 APPENDICES

Annex A Northern Ireland Courts and Tribunals Service Organisational Chart 2016



*These posts are time-bound. These would move into the relevant business area once complete.

Annex B Office of the Lord Chief Justice Structure 2016



Annex C Staffing

At the end of March 2016, the number of staff employed by the Agency was 669. A breakdown is provided below.

Staff Headcount	
Tribunals and Enforcement Division	117
Court Operations Division	429
Corporate Services	71
Office of the Lord Chief Justice	36
Central Management Unit	15
Chief Executive	1
Total	669*

* There are six secondees out which have been excluded from this total

Staff Headcount by Grade	
Administrative Assistant	5
Administrative Officer	304
Executive Officer 2	56
Executive Officer 1	176
Staff Officer	58
Deputy Principal	35
Principal Officer	27
Grade 6	6
Grade 5	2
Total	669

Annex D Court and Tribunal Performance Standards 2015-16

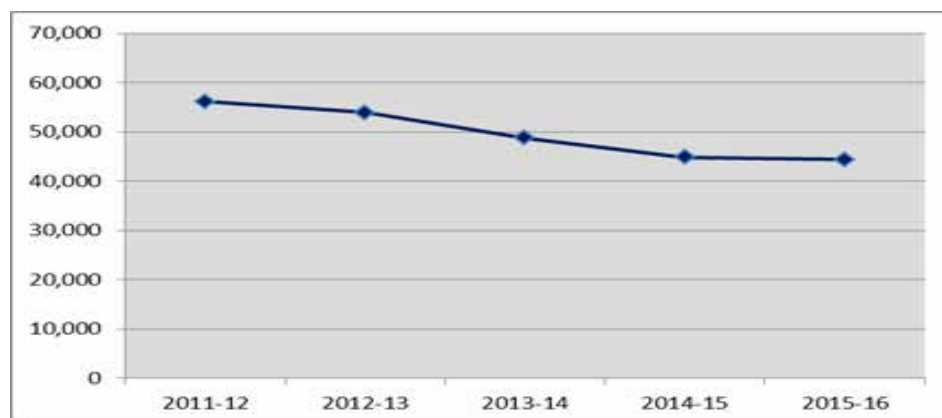
Criminal Business

To facilitate the efficient disposal of criminal business³

- 80% of Crown Court defendants will be arraigned within six weeks of committal;
(In 2015-16 we achieved 41%)
- 80% of Crown Court defendants will start their trial within 18 weeks of committal;
(In 2015-16 we achieved 66%)
- 80% of Crown Court defendants will be sentenced within six weeks of a plea or finding of guilt;
(In 2015-16 we achieved 71%)
- 80% of Magistrates' Courts adult defendants will have their case disposed of within nine weeks of first listing;
(In 2015-16 we achieved 85%)
- A finding will be reached within 12 weeks from first listing for 80% of Youth Court defendants;
(In 2015-16 we achieved 87%)
- 90% of appeals against a sentence will be listed within four weeks of leave being granted to appeal to the Court of Appeal;
(In 2015-16 we achieved 100%)

The chart below shows the levels of criminal business received over the past five years.

Figure 1: Criminal Business Received



³ These Standards, with the exception of the Court of Appeal, Causeway and Court Order Standards, are set by the Lord Chief Justice.

Criminal Court Business – Volumes, Disposals and Performance

Business Volumes Received	2015-16	% difference*
Total Criminal business	44,361	-1%
Crown Court cases	1,453	-5%
Magistrates' adult defendants	41,239	-
Magistrates' youth defendants	1,669	-15%
Business Volumes disposed		
Total criminal business	43,507	-2%
Crown Court cases	864	-43%
Magistrates' adult defendants	40,877	-
Magistrates' youth defendants	1,766	-8%
Sittings		
Total criminal sittings	5,642	-9%
Crown Court	2,092	-17%
Magistrates' adult	3,087	-2%
Magistrates' youth	463	-6%
Performance against a target of 80% compliance		
Crown Court ⁴	66%	-20pp
Magistrates' adult	85%	-1pp
Magistrates' youth	87%	-1pp

* compared with equivalent data for the 2014-15 period

pp – percentage point

Civil Business

To facilitate the efficient disposal of civil business

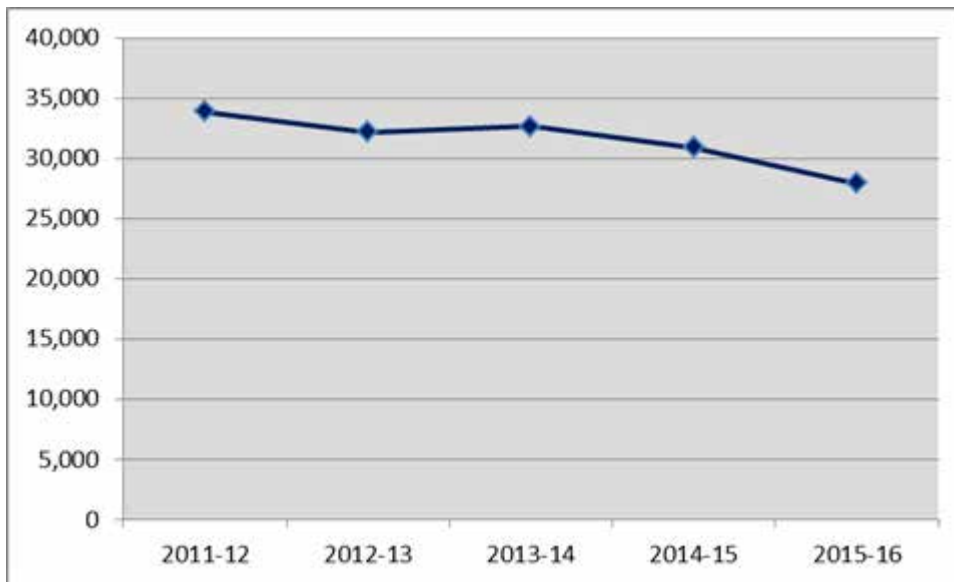
- 98% of civil bills will be allocated a hearing date within 15 weeks of receiving a certificate of readiness;
(In 2015-16 we achieved 96%)

⁴ Committal to hearing target

- 98% of claims for Clinical Negligence will be listed for review before the Master within 15 months of receipt of the writ (applicable to writs lodged since 2011);
(In 2015-16 we achieved 100%)
- 98% of claims for Personal Injury will be listed for review within three months of receipt of the certificate of readiness;
(In 2015-16 we achieved 100%)
- 97% of petitions for bankruptcy (presented by creditors) will be listed for hearing within six weeks;
(In 2015-16 we achieved 100%)
- 97% of petitions for bankruptcy (presented by debtors) will be listed for hearing within three weeks;
(In 2015-16 we achieved 97%)
- 85% of applications for Grant of Probate/Letters of Administration will be issued within seven days of receipt of correct information;
(In 2015-16 we achieved 92%)

The chart below shows the levels of civil business received over the past five years.

Figure 2: Civil Business Received



Civil Court Business – Volumes, Disposals and Performance

Business Volumes Received	2015-16	% difference*
Total civil business	27,918	-10%
Civil Bills (Notice of Intentions to Defend)	7,501	-7%
Small Claims	10,481	-9%
Writs set down	569	-26%
Mortgages received	1,260	-47%
Business Volumes disposed		
Total civil business	31,546	-10%
Ordinary Civil Bills	9,303	2%
Small Claims	9,662	-4%
Writs disposed	3,335	-39%
Mortgages disposed	938	-55%
Sittings		
Total civil sittings	2,859	1%
County Court	2,068	1%
Queen's Bench	582	4%
Chancery	209	0%
Performance against a target of compliance		
Civil Bills Writs set down (98%)	96%	-4pp
Petitions for bankruptcy (presented by creditors)	100%	0pp

* compared with equivalent data for the 2014-15 period

pp – percentage point

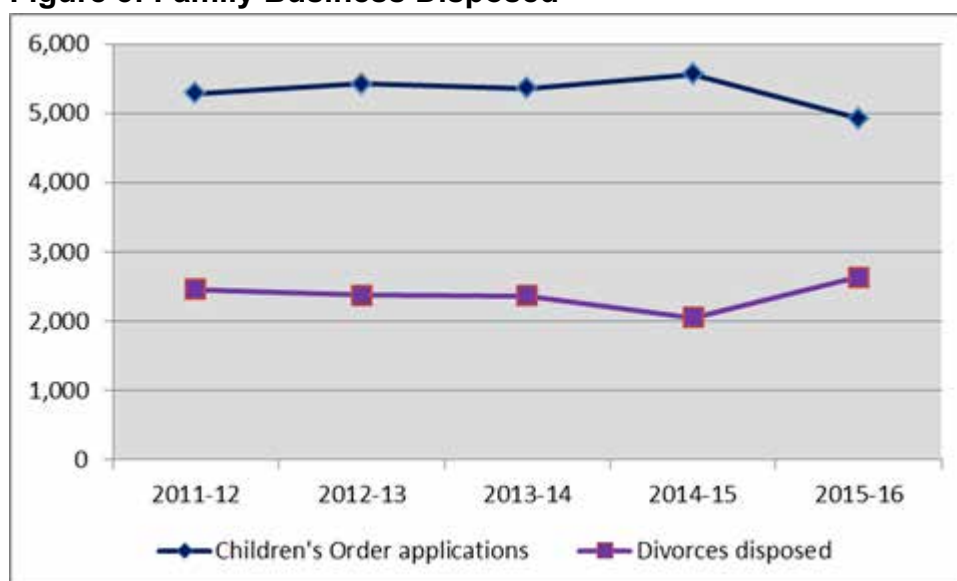
Family Business

To facilitate the efficient disposal of family business⁵

- 92% of Children Order applications will be listed for first directions within six weeks of receipt of correct information;
(In 2015-16 we achieved 97%)
- 95% of annual accounts filed by Controllers will be reviewed by the Office of Care and Protection within eight weeks of receipt;
(In 2015-16 we achieved 99%)
- 95% of applications for Enduring Power of Attorney (where no objection has been lodged) will be registered within 40 days of receipt of all required information;
(In 2015-16 we achieved 100%)
- 97% of undefended divorces and dissolution of civil partnerships will be listed for hearing within six weeks of receipt and in the High Court, confirmation of readiness;
(In 2015-16 we achieved 96%)

The chart below shows the levels of family business received over the past five years.

Figure 3: Family Business Disposed



⁵ The courts seek to attain the requirement prescribed in the Children (Northern Ireland) Order 1995 that any matter relating to children will be dealt with expeditiously. Any steps in the process will be informed by that statutory imperative and by the provisions of the Case Management Protocol for Public Law cases.

Family Court Business – Volumes, Disposals and Performance

Business Volumes Received	2015-16	% difference*
Total Family Business	9,902	25%
Children Order applications	5,143	-7%
Divorces received	2,668	12%
Enduring Power of Attorney applications received	777	19%
Controllership applications received	1,314	11%
Business Volumes disposed		
Total Family Business	9,633	26%
Children Order applications	4,927	-11%
Divorces disposed	2,637	28%
Enduring Power of Attorney registered	755	13%
Controllership orders issued	1,314	11%
Sittings		
Children Order	1,919	4%
Performance against a target of 90% compliance		
Children Order	97%	1pp

* compared with equivalent data for the 2014-15 period

pp – percentage point

Coroners Service Business

To facilitate the efficient disposal of Coroners Service business:

- 97% of all deaths investigated that do not require a post-mortem examination will have the certificate of registration issued to the Registrar of Deaths within three working days of the death being reported to the Coroner;
(In 2015-16 we achieved 100%)
- 92% of all deaths where a post-mortem examination reveals a natural cause of death will have the certificate of registration issued to the Registrar of Deaths within five working days of receipt of the post-mortem report;
(In 2015-16 we achieved 97%)
- 92% of inquests will have administrative listing arrangements completed within 28 days of the Coroner's direction to list;
(In 2015-16 we achieved 100%)

Coroners Service Business – Volumes and Performance

Business Volumes	2015-16	% difference*
Deaths reported	3,895	-3%
Post mortems with no inquest	1,149	5%
Inquests held	85	-26%
No post mortem and no inquest	2,083	3%
Other disposals of registered entries	564	-18%
Performance against a target of compliance		
Post mortem not required	100%	2pp
Post mortem reveals natural case of death	97%	2pp

* compared with equivalent data for the 2014-15 period

pp – percentage point

Court Funds Office (CFO)

To facilitate the efficient disposal of CFO business:

- CFO receipts

95% of receipts will be credited to client accounts within two working days of the receipt of the relevant documentation;
(In 2015-16 we achieved 100%)

- CFO payments

98% of payments will be made within 10 working days of the receipt of the relevant documentation;
(In 2015-16 we achieved 100%)

- Sales of CFO investments

95% of sales will be executed within three working days of the receipt of the relevant court authority;
(In 2015-16 we achieved 99%)

98% of sales proceeds will be credited to the client's account within two working days of the receipt of the bank statement;
(In 2015-16 we achieved 100%)

- Purchase of CFO investments

98% of purchases will be executed within three working days of the receipt of the relevant court authority (or sufficient funds becoming available, if later);
(In 2014-15 we achieved 100%)

- Customer services

In 95% of new cases, confirmation that funds have been received by the Court Funds Office will be issued within five working days of receipt of funds or notification of appointment of a controller (whichever is later);
(In 2015-16 we achieved 100%)

- CFO Accounts

Draft accounts to be issued to C&AG for Northern Ireland by 30 November 2015. (This was achieved in 2015-16)

Enforcement of Judgments Office and Taxation Office Business

To facilitate the efficient disposal of EJO and Taxation Office business

- Produce 90% of Notices of Intention within two weeks of receipt;
(In 2015-16 we achieved 100%)
- Accept 90% of Enforcement Applications within two weeks of receipt;
(In 2015-16 we achieved 100%)
- Allocate a date for repossession in 90% of cases within eight weeks of acceptance;
(In 2015-16 we achieved 98%)
- Complete 80% of repossessions within 26 weeks of acceptance;
(In 2015-16 we achieved 95%)
- Produce summonses for interview in 90% of all debt cases within six weeks of acceptance;
(In 2015-16 we achieved 99%)
- Process 95% of priority casework within two weeks;
(In 2015-16 we achieved 98%)
- Accept 90% of Taxation Applications within four weeks;
(In 2015-16 we achieved 100%)
- Produce 95% of Taxation Assessments within three weeks.
(In 2015-16 we achieved 100%)

Enforcement of Judgments Business – Volumes and Performance

Business Volumes	2015-16	% difference*
Total money recovered by the Enforcement process	£8.40m	-16%
Notices of Intent to Enforce a Judgment	7,797	-58%
Applications to Enforce a Judgment	5,647	-55%
Applications for Repossession	1,100	-24%
Repossessions	622	-43%
Performance against a target of compliance		
Produce Notices of Intention	100%	21pp
Accept Enforcement Applications	100%	23pp
Produce summons for interview	99%	3pp
Process priority casework	98%	11pp
Allocation of a Repossession Date	99%	2pp
Completion of Repossessions	95%	3pp

Court of Judicature of Northern Ireland Taxing Office Business

Business Volumes	2015-16	% difference*
Taxing Applications Lodged	1,296	-15%
Taxing Assessments Completed	1,347	-7%
Taxing Certificates Issued	1,351	-15%
Performance against a target of compliance		
Accept Taxation Applications	100%	0pp
Produce Taxation Assessments	100%	0pp

* compared with equivalent data for the 2014-15 period
pp – percentage point

Parole Commissioners Secretariat - Volumes and Performance

To facilitate the efficient delivery of support to Parole Commissioners:

- 95% of cases will be scheduled within five working days of receipt from DOJ;
(In 2015-16 we achieved 99%)
- 95% of all provisional directions/directions will be issued within five working days of receipt from a Commissioner;
(In 2015-16 we achieved 100%)
- 95% of non-statutory cases will be scheduled within five working days of receipt from DOJ;
(In 2015-16 we achieved 100%)
- 95% of all decisions will be issued within five working days of receipt from a Commissioner;
(In 2015-16 we achieved 100%)
- 95% of all recommendations will be issued within five working days of receipt of the recommendation from a Commissioner;
(In 2015-16 we achieved 100%)
- 90% of all panel decisions will be issued within one working day of receipt from the panel Chairman;
(In 2015-16 we achieved 99%)
- 90% of all recall recommendations will be issued within one working day of receipt from a Commissioner
(In 2015-16 we achieved 100%)

Business Volumes	2015-16	% difference*
Lifers referrals received	68	-3%
ICS/ECS referrals received	219	10%
DCS referrals received	355	2%
Performance against a target of compliance		
Schedule cases	99%	3pp
Issue provisional directions	100%	1pp

* compared with equivalent data for the 2014-15 period

pp – percentage point

Tribunals

Northern Ireland Valuation Tribunal (NIVT)

- 90% of NIVT cases will have a first hearing date within eight weeks of agreed papers being received;
(In 2015-16 we achieved 94%)

Social Security and Child Support Commissioner (OSSC)

- 98% of applications for leave to appeal and appeals to the Social Security Commissioner will have a first hearing date offered within seven weeks of a Commissioner's direction;
(In 2015-16 we achieved 91%)

Pension Appeals Tribunal (PAT)

- 90% of pension appeals will have a first hearing date offered within 12 weeks of agreed papers being received;
(In 2015-16 we achieved 90%)

Northern Ireland Traffic Penalty Tribunal (NITPT)

- 90% of NITPT postal/in person applications will have a first hearing date offered within six weeks of agreed papers being received;
(In 2015-16 we achieved 100%)

Criminal Injuries Compensation Appeals Panel NI (CICAPNI)

- 90% of CICAPNI cases will have a first hearing date offered within 16 weeks of agreed papers being received;
(In 2015-16 we achieved 96%)

Special Educational Needs and Disability Tribunal (SENDIST)

- 90% of SENDIST appeals will have a first hearing date offered within seven weeks of the end of the case statement period;
(In 2015-16 we achieved 82%)

Mental Health Review Tribunal (MHRT)

- 83% of MHRT appeals will be disposed of within eight weeks of receipt⁶;
(In 2015-16 we achieved 93%)

⁵This standard is set by the Tribunal President

Northern Ireland Charity Tribunal (NICT)

- 95% of Charity appeals will have a first hearing date offered within six weeks of agreed papers being received;
(In 2015-16 we achieved 100%)

Health and Safety Tribunal (NIHST)

- 95% of Health and Safety Appeals will have a first hearing date offered within six weeks of agreed papers being received;
(No appeals received to date)

Care Tribunal

- 97% of Care appeals will have a first hearing date offered within six weeks of agreed papers being received;
(No appeals received to date)

Lands Tribunal

- 95% of appeals will have a first mention date offered within six weeks of agreed papers being received;
(In 2015-16 we achieved 100%)

The Appeals Tribunal*

- The first hearing for Disability Living Allowance and Attendance Allowance appeals will be within nine weeks of receipt of appeal by the Appeals Tribunal*;
(In 2015-16 the average time taken was 10.24 weeks)
- The first hearing for Employment and Support Allowance appeals will be within eight weeks of receipt of appeal by the Appeals Tribunal*;
(In 2015-16 the average time taken was 8.84 weeks)
- The first hearing for Income Support; Job Seekers Allowance; Social Fund and Incapacity Benefit appeals will be within eight weeks of receipt of appeal by the Appeals Tribunal*;
(In 2015-16 the average time taken was 9.90 weeks)
- The first hearing for all jurisdictions will be within nine weeks of receipt of appeal by the Appeals Tribunal;
(In 2015-16 the average time taken was 10.15 weeks)

* reporting against the standards is based on averages

Tribunal Business – Volumes

Business Volumes Received	2015-16	% difference*
Total Tribunal Business	16,986	12%
Care Tribunal	6	-40%
Charity Tribunal	10	-38%
Criminal Injuries Compensation Appeals Panel	400	-20%
The Health and Personal Social Services Disqualification Tribunal**	0	N/A
Health and Safety Tribunal***	1	100%
Lands Tribunal	140	-7%
Mental Health Review Tribunal	297	-5%
Northern Ireland Traffic Penalty Tribunal	500	-13%
Northern Ireland Valuation Tribunal	46	-22%
Office of the Social Security and Child Support Commissioner	212	-22%
Pensions Appeal Tribunal	146	6%
Rent Assessment Panel	10	-23%
Special Educational Needs and Disability Tribunal	145	20%
The Appeals Tribunal	15,073	16%

* This standard is set by the Tribunal President.

** No cases have been received in 2014-15 or 2015-16. Standard is subject to review.

*** No cases were received in 2014-15.

Business Volumes Disposed	2015-16	% difference*
Total Tribunal Business	16,865	-3%
Care Tribunal	3	-50%
Charity Tribunal	14	600%
Criminal Injuries Compensation Appeals Panel	420	-2%
The Health and Personal Social Services Disqualification Tribunal**	0	N/A
Health and Safety Tribunal***	1	100%
Lands Tribunal	185	46%
Mental Health Review Tribunal	283	-7%
Northern Ireland Traffic Penalty Tribunal	408	-25%
Northern Ireland Valuation Tribunal	51	21%
Office of the Social Security and Child Support Commissioner	233	-3%
Pensions Appeal Tribunal	129	-2%
Rent Assessment Panel	6	-25%
Special Educational Needs and Disability Tribunal	118	11%
The Appeals Tribunal	15,014	-3%

* This standard is set by the Tribunal President.

** No cases have been received or disposed in either 2014-15 or 2015-16.

*** No cases were received in 2014-15.

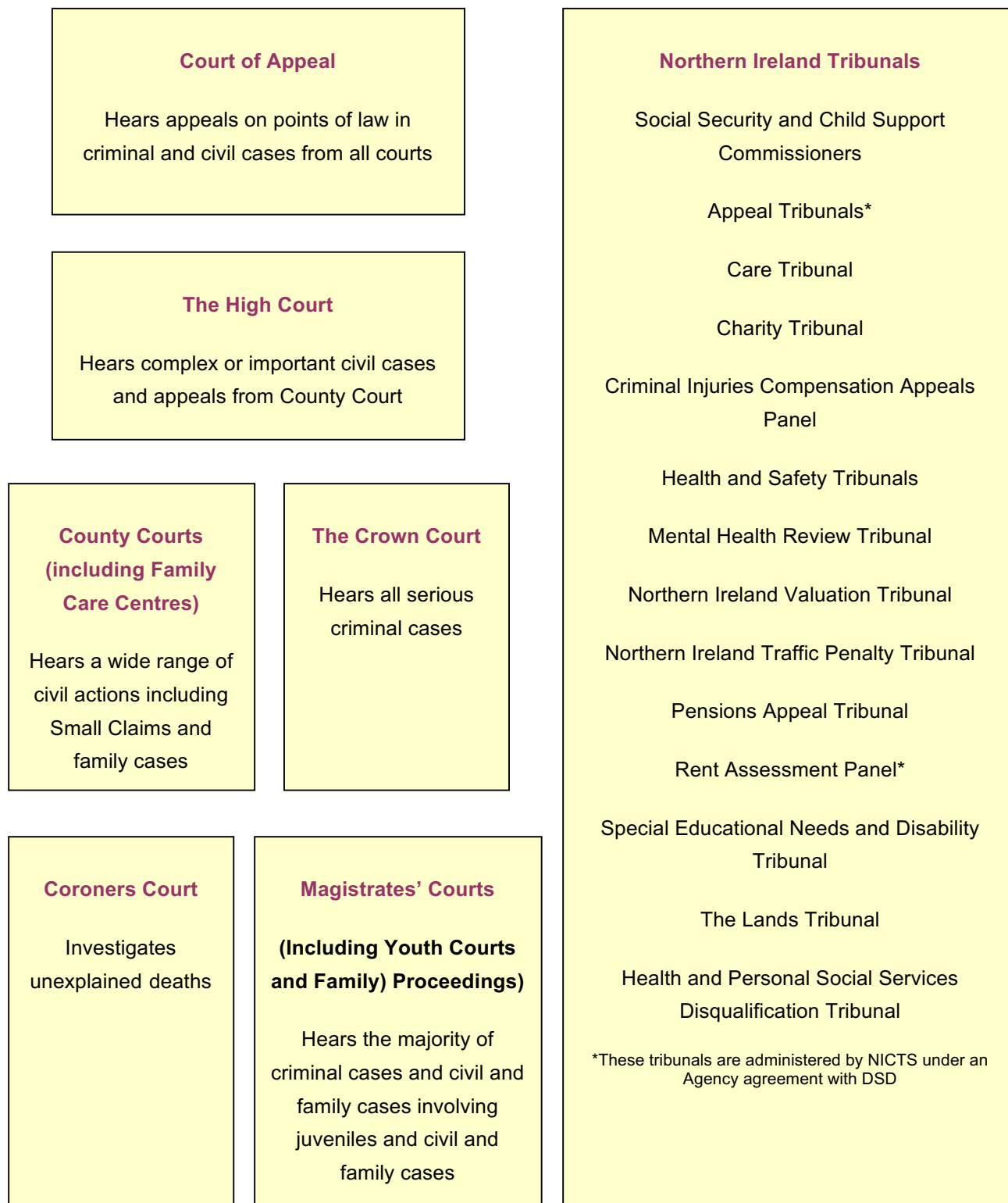
Appendix 1 Court Divisions and Map



Belfast	Royal Courts of Justice and Laganside Courts Complex
Division of Antrim	Antrim, Ballymena, Coleraine
Division of Armagh	Armagh, Newry
Division of Craigavon	Craigavon, Lisburn
Division of Londonderry	Londonderry, Limavady, Magherafelt
Division of Newtownards	Newtownards, Downpatrick
Division of Omagh	Omagh, Enniskillen, Strabane, Dungannon

Appendix 2

Northern Ireland Courts and Tribunals Structure



Appendix 3

Judicial Complement in Northern Ireland

Judicial complement of salaried and fee paid judicial officers in Northern Ireland as at 31 March 2016:

Lord Chief Justice	1
Lord Justices of Appeal	3
High Court Judges*	10
County Court Judges	18
District Judges (Magistrates' Courts)**	21
District Judges	4
High Court Masters	7
Social Security and Child Support Commissioners	2
Coroners	3***
Lands Tribunal Member	1
Appeal Tribunal Member	2
Total	72
Lay Magistrates	149
Fee Paid Tribunal members	349
Number of Deputy and fee paid Judicial Officers	62
Parole Commissioners	37

* One on secondment to Asylum and Immigration Tribunal

** Includes two part-time

*** In addition, there are four salaried judges who hold the role of Coroner concurrently with their other judicial post

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