

Criminal Justice Inspection
Northern Ireland
a better justice system for all



ANNUAL REPORT & ACCOUNTS 2023-24

A BETTER JUSTICE SYSTEM FOR ALL

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED
31 MARCH 2024

The Annual Report is laid before the Northern Ireland Assembly under paragraph 4 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended by paragraph 24(5) of Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) by the Department of Justice.

The Statement of Accounts and Report of the Comptroller and Auditor General is laid before the Northern Ireland Assembly under paragraph 6 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended by paragraph 24(7) of Schedule 13 to the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010) by the Comptroller and Auditor General for Northern Ireland.

on

5 July 2024

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This publication is also available on [our website](#).

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PERFORMANCE REPORT

The Performance Report provides information on Criminal Justice Inspection Northern Ireland (CJI) and its performance during 2023-24.

In this section of the Annual Report, you will find information about the remit and purpose of CJI and how it is structured; CJI's Corporate and Business objectives and how the organisation has performed against the targets it set for the financial year; and the key risks that CJI identified to achieving these objectives, other key risks that CJI faces and details of plans for the future.

The Performance Report is presented in two parts:

- the **Overview** summarises key information about CJI and its principal business objectives and performance in 2023-24. It highlights the risks CJI identified in-year to achieving its objectives and what steps CJI has taken to manage their impact; and
- the **Performance Analysis** provides more detailed information on CJI's performance during the financial year, how this performance supports the achievement of CJI's Corporate Objectives and links to the objectives of the current Programme for Government.

OVERVIEW



JACQUI DURKIN

Chief Inspector of Criminal Justice in Northern Ireland.

STATEMENT BY THE CHIEF INSPECTOR

CJI celebrates its 20th anniversary this year and we are marking this important milestone by profiling our work and strong links with other Inspectorates, organisations we inspect and other key stakeholders.

It is a privilege to be Chief Inspector at this time and reflect on how CJI has changed and grown in the last two decades.

This has been a busy year with a record number of reports published, seven full Inspection reports and five Follow-Up Review reports. These included inspections in areas we had not previously inspected and a pilot joint inspection that should inform the future of joint child protection inspection in Northern Ireland.

The number of reports reflect the stage some reports were at last years' end but also the challenges we continue to experience with the availability and prompt provision of information and data from inspected organisations to inform our inspection planning and fieldwork.

At 31 March 2024 we have one report awaiting publication, one being considered post factual accuracy check and one released for factual accuracy check.

CJI has good partnerships and links with other Inspectorates, Oversight and Regulatory Bodies in Northern Ireland, Great Britain, the Republic of Ireland and further afield with visits from Australian and French Inspectorates this year. These are important and provide specific expertise for some inspections and opportunities to share learning and professional development.

Throughout the year we have continued to be active National Preventive Mechanism members and hold the Chair of the Northern Ireland Subgroup. Our inspections in places of detention attract much interest in Northern Ireland and beyond.

I and other Inspectors have spoken at a range of conferences and round tables on our work and continue our valued relationship with Queen's University Belfast and Ulster University. We have also improved our reach to more citizens with the introduction of podcasts and improved our social media presence with very positive feedback on our communications strategy.

I want to express my thanks to my deputy Chief Inspector and Chief Executive, James Corrigan, all the Inspectors and Business Support staff for their support and work this year. We are a small team who have pulled together and been flexible when needed and for that I am very grateful.

I also want to thank both of our Non-Executive Audit and Risk Assurance Committee members for their valuable contribution to our governance and accountability arrangements. In particular Derek Anderson, who leaves us this year having served two terms. Derek has unstintingly offered wise counsel, challenge and support when we needed it.

This is an exciting time for the criminal justice system in Northern Ireland, the recent return of the Northern Ireland Assembly, Committee for Justice and a Minister of Justice means that there is greater oversight and decision making on priorities and expectations to deliver real improvements for our community. I look forward to seeing a new Programme for Government and how CJI can contribute to it.

There are, of course, also challenges including budget pressures and I am still concerned that without sufficient funding to resource necessary external expertise and Inspector resource I will have an Inspection Programme that is not risk-based and needed but one that is affordable.

However, CJI remains committed to delivering quality evidence-based inspection reports that contribute to a better justice system for all.



Jacqui Durkin
Chief Inspector of Criminal Justice
in Northern Ireland

24 June 2024

PURPOSE AND ACTIVITIES OF CJI

As Chief Executive and Accounting Officer, I am pleased to present the Annual Report and Accounts for the financial year ended 31 March 2024.

The background to CJI

The Office of the Chief Inspector of Criminal Justice in Northern Ireland was established as an Executive Non-Departmental Public Body (NDPB) under s.45 of the Justice (Northern Ireland) Act 2002, to inspect or ensure the inspection of all aspects of the criminal justice system apart from the judiciary¹.

It was established with the appointment of the first Chief Inspector in 2003 as a Corporation Sole, an executive NDPB, sponsored by the Department of Justice². The Inspectorate was officially launched in October 2004 making this year our 20th Anniversary.

Remit of CJI

CJI has a statutory remit to inspect a wide variety of organisations and bodies and is required to carry out Inspections in relation to these criminal justice bodies or organisations unless the Inspectorate is satisfied they are subject to a satisfactory inspection regime.



JAMES CORRIGAN

Chief Executive and Accounting Officer.

1 The courts administration was initially omitted from the organisation's inspection remit but was added following legislative change in 2007.

2 CJI became operational in October 2004. From that time, it conducted a programme of inspections which were agreed annually with the Secretary of State for Northern Ireland until the devolution of policing and justice matters occurred on 12 April 2010. At this time, CJI became an Executive NDPB of the DoJ. Responsibility for agreeing CJI's Inspection Programme then passed to the locally-elected Minister of Justice.

Diagram 1: Organisations that fall within CJI's inspection remit

CJI's remit is broader than this and includes other bodies that also have a regulatory or prosecutorial role that engage with the criminal justice system. They include:

- the Department of Agriculture, Environment and Rural Affairs;
- the Health and Social Care Board and Trusts;
- the Department for the Economy;
- the Health and Safety Executive for Northern Ireland;
- the Department for Communities (Benefit Fraud);
- the Department for Communities (Child Maintenance and Enforcement Division);
- Royal Mail Group;
- Belfast International Airport Ltd;
- Belfast Harbour Commissioners; and
- Larne Harbour Ltd.

CJI's vision

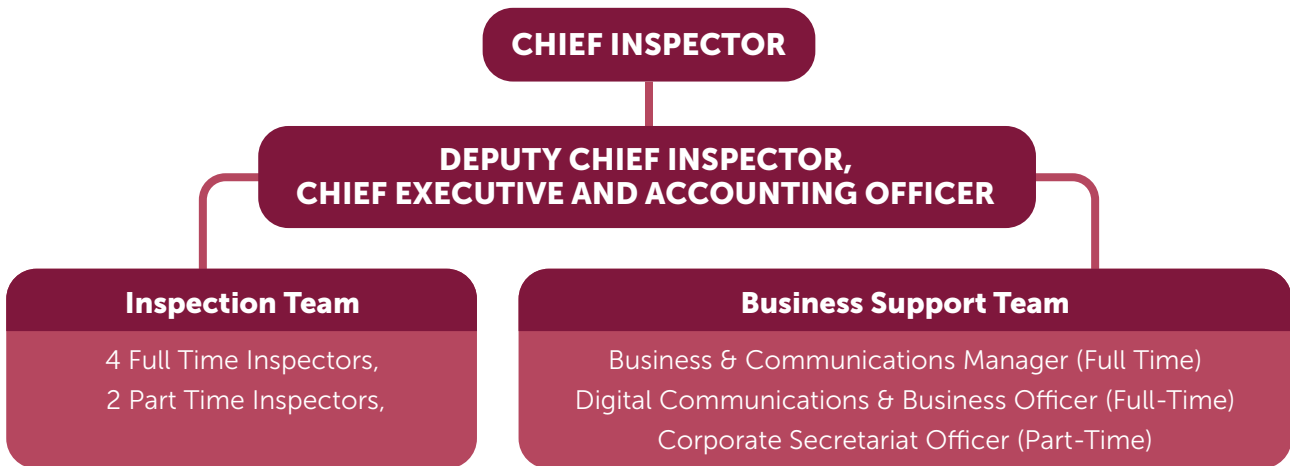
CJI's vision is for 'a better justice system for all' where the delivery of our services are aligned with the strategic priorities of the Northern Ireland Executive and the Minister of Justice.

We focus on helping the criminal justice system to deliver stronger governance and strategic planning, be more effective and efficient, ensure the vulnerable are protected and that key outcomes and results are achieved.

All of our internal processes are subject to continuous performance improvement, which is embedded in our ISO 9001:2015 accredited methodology and working practices.

ORGANISATIONAL STRUCTURE

Diagram 2: The organisational structure of CJI



The Chief Inspector is the head of CJI and has responsibility for ensuring the Inspectorate carries out a programme of inspection among the criminal justice agencies within its legislative remit. She has responsibility to report the findings of the Inspectorate's work to the Minister of Justice and to ensure CJI's reports are laid in the Northern Ireland Assembly.

The Deputy Chief Inspector's role is to support the Chief Inspector in the delivery and management of the Inspection Programme. The Deputy Chief Inspector is also the Chief Executive and Accounting Officer for CJI with responsibility for the day-to-day running of the organisation and ensuring the relevant responsibilities assigned to him as Chief Executive and Accounting Officer are met. This includes controlling the Inspectorate's budget and monitoring expenditure to ensure the most efficient and effective use of resources.

The Deputy Chief Inspector has line management responsibility for the Inspection Team and Business and Communications Manager.

Working together, the Chief Inspector and Deputy Chief Inspector have responsibility for directing and controlling the major activities of the organisation. They are the key members of CJI's Senior Management Team. [Minutes of CJI's Senior Management Team meetings](#) are publicly available on the CJI website. Details of other staff who attended the Senior Management Team can be found within the Directors' Report.

While CJI does not have a Management Board, it has an Audit and Risk Assurance Committee (ARAC) which includes two Non-Executive members. The ARAC meets four times during the financial year. [Minutes of ARAC meetings](#) can be found on the CJI website.

CJI also participates in quarterly oversight and pay remit meetings with officials from its sponsor division within the DoJ.

OUR VALUES, APPROACH AND CORPORATE ETHOS

Our values

We have seven organisational values that shape how we engage with criminal justice organisations and bodies that we inspect and carry out our inspection work. These values were reviewed and amended following internal consultation and business planning meetings. Four of the values were amended – Fairness; Collaboration; Compassion; and Excellence.

Diagram 3: Organisational values of CJJ



We will actively apply our values in all aspects of our work.

Our approach and corporate ethos

We work with the inspected organisations in a professional, mature way to produce relevant, evidence-based inspection reports that contain strategic and operational recommendations, which focus on achieving meaningful change linked to our five themes of:



We will achieve this by:

- ✓ maintaining our organisational values;
- ✓ producing reports that are balanced, objective and evidence-based;
- ✓ taking account of sensitive issues;
- ✓ communicating clearly, frankly and openly with those we inspect and work with;
- ✓ listening to all interested parties;
- ✓ benchmarking and identifying innovative practice found in other jurisdictions;
- ✓ identifying and sharing good practice found within the criminal justice system;
- ✓ where necessary, supporting organisations to achieve accepted inspection recommendations and implement change; and
- ✓ pursuing excellence.

CJI aims to manage itself according to best principles and endeavours to make a positive contribution to the justice system and the wider community. CJI staff members are public servants and their terms and conditions of employment are broadly aligned with those of the Northern Ireland Civil Service (NICS).

Staff members are expected to comply with the standards of conduct laid down by s.4 of the [Civil Service Management Code](#) and the [NICS Standards of Conduct](#) guidance, which sets out in detail the rules governing confidentiality, acceptance of outside appointments and involvement in political activities. Staff members adhere to the ethics and principles outlined in the [NICS Code of Ethics](#).

The culture of the organisation is modelled on a modern, knowledge-based business where staff development, wellbeing and equality is supported and promoted.

CJI's Inspection work

CJI's Inspection work is evidence-led and identified on a risk-based approach that reflects the key challenges facing the criminal justice system. It is undertaken in line with CJI's published [Inspection Programme](#) for each financial year, although CJI retains the ability to adjust and reprioritise the Inspection Programme in-year if required. We also consider inspections or reviews when requested to by the Minister of Justice, where they fall within our inspection remit and doing so would be in the public interest.

The current Programme for Government and the Framework Outcome that *'Everyone feels safe - we all respect the law and each other'* directly relate to CJI's vision of inspecting to improve although other outcomes are also relevant to our work.

CJI's Inspection, Ministerial Requests and Follow-up Review work contributes to the DoJ priorities to *'address harm and vulnerability; challenge offending behaviours and support rehabilitation, and deliver an effective justice system.'*³

Further detail on the [Inspection Process](#) is available from the CJI website. Inspections conducted by CJI fully reflect the [Cabinet Office principles for the inspection of public services \(July 2003\)](#).

Method of working

Our method of working focuses on independence, partnership, performance and communication.

Independence

CJI provides independent, impartial and evidence-based information and expert opinion to the public, political representatives and criminal justice stakeholders about the work and performance of inspected bodies and the entire criminal justice system.

Partnership

CJI works in partnership with inspected bodies and stakeholders to prepare, conduct and publish a programme of Inspections and Reviews.

³ DoJ, *Corporate Plan 2022-25 and Business Plan 2023-24* available at [DoJ Departmental Business Plans](#)

Where appropriate CJI utilises the knowledge and professional expertise of other Inspectorates and independent specialists to further enhance the professional expertise of the Inspection Team and quality of our Inspection reports. We value our effective partnerships with other inspection, oversight and regulatory bodies in Northern Ireland where they also have a statutory obligation to carry out inspections involving organisations and bodies within CJI's remit or provide services in those organisations.

During 2023-24 CJI undertook inspection work with His Majesty's Inspectorate of Prisons (HMIP), the Education and Training Inspectorate (ETI), the Regulation and Quality Improvement Authority (RQIA), His Majesty's Crown Prosecution Service Inspectorate, (HMCPSI) and His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).

Performance

CJI aims to secure improvements to the effectiveness and efficiency of the criminal justice system by making strategic and operational recommendations that are evidence-based. Our recommendations take account of human rights standards, benchmarking with other jurisdictions and sectors and aim to promote and secure innovation and best practice.

CJI also seeks to ensure that the criminal justice organisations in Northern Ireland are fair and equitable in all their policies and operations. When appropriate, we encourage and support inspected organisations to deliver recommendations and implement the required changes - this can involve facilitating cross-agency/Departmental working in line

with the priorities of the Minister of Justice and the priorities and outcomes contained in the current Programme for Government.

Communication

Good communication enables CJI to influence and effect positive change. Raising awareness of the findings of CJI Inspections, Ministerial Reviews and Follow-up Reviews contributes to achieving a better justice system for all and public confidence. Making reports and reviews widely accessible through the CJI website and social media platforms like [**X \(formerly known as Twitter\)**](#), [**LinkedIn**](#) and [**YouTube**](#) leads to a more open and accountable criminal justice system. The introduction of **podcasts** during the year has also provided a forum for insights and commentary from inspected bodies and stakeholder organisations.

By providing briefings to the Minister of Justice and DoJ officials, the Committee for Justice, All Party Groups and political parties, CJI can inform discussion and decision making about the issues facing and the effectiveness of the criminal justice system.

CJI engages widely and communicates our inspection findings clearly and consistently while remaining responsive to the wider context in which inspected organisations deliver their services, without compromising our independence.

CJI membership of the United Kingdom's (UK) National Preventive Mechanism



CJI is one of four designated independent bodies in Northern Ireland who are members of the UK's National Preventive Mechanism (NPM), which ensures the rights of those in places of detention. CJI is also the Chair of the UK NPM Northern Ireland Subgroup.

Inspection work undertaken in places of detention such as prisons and Woodlands Juvenile Justice Centre specifically relates to CJI's NPM function.

Further detail on the NPM and its role in relation to the Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT) international human rights treaty can be found at [CJI - Criminal Justice Inspection Northern Ireland - National Preventive Mechanism](#) or on the [NPM website](#).

During 2023-24, CJI published [an unannounced inspection of Maghaberry Prison](#) (June 2023) (in partnership with the RQIA and ETI) as well as a [Follow-up Review into the operation of Care and Supervision Units in the Northern Ireland Prison Service](#) (September 2023). An [Independent Review of Progress at Maghaberry Prison](#) (February 2024) and an [Independent Review of Progress at Magilligan Prison](#) (February 2024) were also published. All four reports were directly related to CJI's NPM responsibilities.

During April 2023 CJI attended and supported the NPM Annual Conference held in Belfast.



Business objectives for 2023-24









The strategic objectives of the organisation during 2023-24 were to:

- effectively deliver a risk-based, responsive and relevant Inspection Programme;
- focus on achieving better outcomes through recommendation implementation;
- be an effective National Preventive Mechanism (NPM) body in support of the United Nations Optional Protocol to the Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT);
- promote performance improvement and better collaboration within the criminal justice system, with relevant external organisations and our partner Inspectorates;
- develop and implement a new communication strategy; and
- value and invest in the professional connections and wellbeing of our staff team.

PERFORMANCE SUMMARY

At the start of the financial year CJI developed a new Corporate Plan 2023-26 and an annual **Business Plan and Inspection Programme for 2023-24** that took account of the views expressed by stakeholders during consultation meetings with the Chief Inspector, the current Programme for Government and the stated priorities of the Minister of Justice.

CJI's business targets and performance objectives covered four areas. They were: Inspection Programme; Communication; Corporate Governance; and People.

Business Area	Performance highlights in 2023-24	Performance assessment
 <p>Inspection Programme 7 objectives</p>	<ul style="list-style-type: none"> Fully achieved 6/7 objectives (86%) and partially achieved 1 remaining objective; Published a record number of Inspections (7) and Follow-up Reviews (5) reports; and Effectively fulfilled NPM responsibilities including Chair of Northern Ireland Subgroup. 	
 <p>Communication 5 objectives</p>	<ul style="list-style-type: none"> Fully achieved 4/5 (80%) objectives; Developed enhanced digital communications including social media and podcasts; and Implemented communication strategy for a record number of inspection publications. 	
 <p>Corporate Governance 10 objectives</p>	<ul style="list-style-type: none"> Fully achieved 9/10 (90%) of objectives; 2023-24 budget effectively managed and financial returns provided on request; ISO 9001:2015 Quality Management System certificate maintained; and Unqualified audit certificate from the Comptroller and Auditor General for Northern Ireland. 	
 <p>People 5 objectives</p>	<ul style="list-style-type: none"> Fully achieved all objectives (100%); New Business Support Team member fully inducted and training provided; Contingency arrangements implemented to support delivery of core services; and Team development to promote and support team wellbeing undertaken. 	

You can find further detail on the specific business objectives and performance against individual targets in the Performance Analysis section of this report.

PRINCIPAL ISSUES AND RISKS AFFECTING CJI DURING 2023-24

The 2023-24 financial year presented a number of challenges for the organisation. It required CJI to manage increased budget pressure risks identified throughout the year to ensure that core corporate and inspection services were effectively delivered to achieve business objectives. Throughout the financial year CJI engaged with its sponsor division within the DoJ to raise awareness of the implications of these risks.

CJI examined the possible risks that could affect the organisation's ability to deliver its objectives on four occasions during 2023-24. These reviews considered the cause of these risks, the likelihood of the risks materialising and their potential impact, and the mitigating actions CJI could take to minimise the impact of these risks to the organisation and its ongoing operation.

Throughout the financial year CJI maintained a focus on the quality of its inspection products, its relevance both to and within the criminal justice system and its resilience and sustainability.

CJI was successful in securing additional funding in-year to continue work on a DoJ requested Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021. CJI also considered the impact of a reduced or flat budget in the 2024-25 financial year on the organisation's ability to effectively plan and commit resources to undertake a comprehensive, risk-based Inspection Programme in line with its statutory remit in the next business year.

CJI was able to return to full on-site fieldwork, where deemed necessary, while also utilising remote video meetings to conduct meetings and focus groups. Delays in commencing some inspections, which were caused by an inspector vacancy in the previous financial year, were significantly reduced as 2023-24 progressed.

CJI completed its restructuring of its Business Support function with an existing Business Support Team member moving to partial retirement and a reduced hours working pattern and the induction of a new staff member to enhance its digital communication and business capacity to better meet our future inspection and business needs. The long-term sickness absence of another core staff member in Business Support required contingency arrangements up to the end of the financial year.

A more detailed explanation of the risk profile of CJI can be found within the Performance Analysis section of the Annual Report.

Emerging issues that may affect future performance

Budgetary pressures in 2024-25

CJI has been issued with an opening Resource Budget allocation (non-ringfenced) for 2024-25 of £1,181,000. This represents a £73,000 increase (6.6%) on the previous year's Opening Resource Budget.

While the increase in budget allocation is welcomed, taking account of the impact of staff pay awards and inflationary impacts on operating costs, the percentage increase in real terms is less than 6.6%.

CJI continues to carry risks into 2024-25 in terms of availability of funding to secure external support for planned inspections which impacts CJI's ability to continue to deliver a risk-based Inspection Programme.

In addition, CJI's ability to maintain an effective quality website is also at risk should additional funding not be provided early in the 2024-25 financial year to enable a project to replace the existing website.

As staff costs and other contractually committed expenditure consume the majority of the allocated budget, CJI has little scope to reduce spending elsewhere to meet funding pressures.

Going concern

The Statement of Financial Position as 31 March 2024 shows negative Taxpayers' Equity of £216,495 (2022-23: £188,071) reflecting liabilities due in future years. Future financing of CJI's liabilities to the extent that these are not to be met from other sources of income may only be met by future grants from CJI sponsoring Department, the DoJ, which is supply financed and draws its funding from the Northern Ireland Consolidated Fund. There is no reason to believe that future approval of Grant funding will not be forthcoming. There is no liquidity risk in respect of the liabilities due in future years. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of the CJI's financial statements for 2023-24.

PERFORMANCE ANALYSIS

The Performance Analysis section of the Annual Report provides a detailed view of CJI's performance against its business objectives for 2023-24 and how the organisation's business objectives link to the current Programme for Government and the Framework Outcome that *'Everyone feels safe – we all respect the law and each other'*.

It provides further detail on CJI's risk profile, the risks it has faced in-year and changes in these risks, the steps taken to mitigate the impact of these risks on its performance, as well as highlighting any risk that may affect the future plans or performance of the Inspectorate.

It explains how CJI is funded, allocated its funds within the public sector budgeting framework and explains how the organisation has promoted equality, sustainability and diversity during 2023-24.

Performance management

As part of its ongoing business activities CJI reviews and manages organisational performance through discussions and reports presented to the CJI Senior Management Team on a monthly basis.

The Deputy Chief Inspector reports performance and progress in relation to the Inspection Programme, while the Business and Communications Manager reports on communications activity and business management matters. The organisation's spend against budget is reported monthly with in-year budgetary pressures and easements reported to the DoJ through the formal in-year budget monitoring processes.

Throughout the year CJI undertook a programme of internal audits and evaluations of procedures to deliver continuous improvement of its Quality Management System and high-quality inspection reports. Reports relating to the internal Quality Management System audits are presented to the Senior Management Team each month.

Staff performance in CJI is continually managed through discussions between staff members and their line manager and formally recorded on a biannual basis through the performance review reporting system.

Overall organisational performance linked to corporate governance is reported to the CJI ARAC.

Corporate and Business Planning

In July 2023, CJI published its Corporate Plan 2023-26 and annual **Business Plan including the Inspection Programme for 2023-24**

which set out the objectives and targets for the reporting period and the resources CJI intended to employ to achieve them. The Business Plan included an overview of the programme of Inspections and Follow-up Reviews the Inspectorate intended to undertake and reflected the corporate objectives set for CJI in its accompanying three year Corporate Plan.

As part of the work to develop the 2023-24 Inspection Programme, CJI's Chief Inspector engaged with representatives of other criminal justice bodies within CJI's remit, stakeholders working within the criminal justice sector, as well as senior management in each of the key criminal justice organisations. Discussions took place with the Lady Chief Justice and Attorney General for Northern Ireland. The Chief Inspector also engaged with political parties represented in the Northern Ireland Assembly and voluntary and community sector bodies. The meetings were held to gain their views on the topics CJI proposed to include in its Inspection Programme prior to its submission to the Permanent Secretary of the Department of Justice for permission to publish.

PERFORMANCE AGAINST OBJECTIVES AND TARGETS

INSPECTION PROGRAMME

Performance objective:





To undertake the approved annual Inspection Programme and respond to any Ministerial Requests.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Commence 90% of Inspections and Follow-up Reviews and progress in line with agreed Terms of Reference.</p>	<p> Partially achieved</p> <p>The postponement of some Inspections and Follow-up Reviews from 2022-23 led to a delay in the commencement of new inspections in 2023-24 until there was available Inspector resources. The availability of requested data and management information also impacted the progress of the Inspection Programme.</p> <p>CJI commenced 86% (6 out of 7) planned Inspections and Follow-up Reviews listed in the 2023-24 Business Plan. The one outstanding planned Inspection was at scoping stage at the end of the financial year and commenced in April 2024.</p>	<p>2022-23 Performance:</p> <p>Commenced 80% (8/10) of Inspections and Follow-up Reviews listed in the Business Plan.</p>
<p>Consider and respond to any Ministerial and Departmental Request for a review, including resource implications.</p>	<p> Achieved</p> <p>CJI did not receive any Ministerial or Departmental Request in 2023-24 – CJI would have considered and responded to any Request.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Monitor the acceptance of published inspection report recommendations and the implementation and progress of previous report recommendations.</p>	<p> Achieved</p> <p>CJI maintains a register on all accepted strategic and operational recommendations. CJI continues to monitor the implementation and progress of previous report recommendations via its programme of Follow-up Reviews and in-year discussions between the Chief Inspector and the heads of inspected organisations and DoJ officials.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>

INSPECTION PROGRAMME

Performance objective:





To undertake the approved annual Inspection Programme and respond to any Ministerial Requests.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Maintain effective working relationships with criminal justice organisations in our statutory remit, relevant community and voluntary organisations and partners, and review and explore opportunities for agreed joint cross cutting inspections.</p>	<p> Achieved</p> <p>Effective relationships were maintained in-year. Consultation meetings to inform the 2024-25 Business Plan and Inspection Programme were undertaken by the Chief Inspector (November 2023 - March 2024).</p> <p>Meetings and regular correspondence took place with partner Inspectorates to discuss areas of common interest and working together. The Chief Inspector engaged with the heads of HMICFRS; HMIP; His Majesty’s Inspectorate of Constabulary Scotland (HMICS); An Garda Síochána Inspectorate (AGSI); HMCPSI; His Majesty’s Inspectorate of Probation (HMI Probation); the RQIA and ETI. Work was undertaken with HMCPSI and HMICFRS to support the Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021.</p> <p>The Chief Inspector and Deputy Chief Inspector attended a range of stakeholder events in-year.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Effectively fulfil our responsibilities as a member of the National Preventive Mechanism (NPM) and Chair the Northern Ireland NPM Subgroup</p>	<p> Achieved</p> <p>CJI published an unannounced inspection of Maghaberry Prison (June 2023) (in partnership with the RQIA and ETI) as well as a Follow-up Review into the operation of Care and Supervision Units in the Northern Ireland Prison Service (September 2023). An Independent Review of Progress at Maghaberry Prison (February 2024) and an Independent Review of Progress at Magilligan Prison (February 2024) were also published. All four reports were directly related to CJI’s NPM responsibilities. A CJI Inspector was appointed Chair of the NPM Northern Ireland Subgroup, which held its first event during the year.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>

INSPECTION PROGRAMME

Performance objective:





To undertake the approved annual Inspection Programme and respond to any Ministerial Requests.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
Effectively engage with the DoJ on the implementation of the Independent Review Panel report on the Review of the 2007 Protocol relating to the accreditation of community restorative justice projects.	 Achieved CJI engaged with the DoJ in-year following previous engagement with DoJ officials and the Independent Panel appointed to review the 2007 community restorative justice Protocol during 2021-22.	2022-23 Performance:  Achieved
Consult on the 2024-25 annual Inspection Programme.	 Achieved The Chief Inspector consulted on the 2024-25 Inspection Programme with heads of all inspected organisations; the Minister, senior officials within the DoJ; MLA Justice Spokespersons for their parties; and stakeholders from the voluntary and community sector. Also stakeholders from the voluntary and community sector and academia; the Lady Chief Justice and Attorney General for Northern Ireland. Consultation meetings took place between November 2023 and March 2024.	2022-23 Performance:  Achieved

COMMUNICATION

Performance objective:







To develop and implement an effective Communications Strategy.

2023-24		2022-23
<i>Performance targets</i>	<i>Progress against objectives and targets at year end & status</i>	<i>Performance reported in prior financial year (where applicable)</i>
<p>Publish all approved Inspection reports and Follow-up Review reports by laying or presenting before the Northern Ireland Assembly and publishing on the CJI website.</p>	<p> Achieved</p> <p>Seven full Inspections were published in-year. Five Follow-up Reviews were also published in-year. This represented the highest number of publications in any one financial year.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Maintain effective engagement and obtain feedback on CJI's work from key stakeholders including the heads of the main criminal justice agencies; the Minister of Justice for Northern Ireland; the DoJ Permanent Secretary; the Attorney General for Northern Ireland; the Lady Chief Justice; Committee for Justice and the justice spokespersons of the main political parties represented in the Northern Ireland Assembly and All Party Groups.</p>	<p> Achieved</p> <p>CJI's Chief Inspector; Deputy Chief Inspector and Lead Inspectors continued to engage with all inspected organisations to ensure a clear understanding of the evidence base and findings from the completed Inspections.</p> <p>The Chief Inspector engaged with the heads of the main criminal justice agencies; the Minister of Justice; DoJ Permanent Secretary and DoJ officials; the Lady Chief Justice; the Attorney General for Northern Ireland; and the justice representatives of the main political parties represented in the Northern Ireland Assembly.</p> <p>The Deputy Chief Inspector and an Inspector presented an overview of the work of CJI to the Committee for Justice in February 2024.</p> <p>The Chief Inspector commenced annual consultation meetings in November 2023 to inform the new Business Plan and Inspection Programme. The Chief Inspector and Deputy Chief Inspector also attended a range of stakeholder events including the Northern Ireland Human Rights Commission. The Chief Inspector also met with the Victims Commissioner in-year.</p> <p>Engagement with voluntary and community organisations continued as part of the Inspection Programme.</p> <p>The Chief Inspector continued to participate in the Inspectorate/ Ombudsman Forum in 2023-24.</p> <p>The Deputy Chief Inspector and members of the Inspection Team engaged with Queen's University, Belfast and Ulster University, providing student lectures on our work.</p> <p>CJI continued to engage with inspected organisations and stakeholders as part of the communication strategy employed for each publication.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>

COMMUNICATION

Performance objective:







To develop and implement an effective Communications Strategy.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Develop and implement a new quality accessible website.</p>	<p> Not Achieved</p> <p>CJI was unable to develop and implement a new quality accessible website due to the non-availability of additional funds which were requested from the beginning of the financial year. Funding was provided at year end but had to be returned due to inadequate time to undertake the required procurement tender competition.</p>	<p>2022-23 Performance:</p> <p> Achieved</p> <p>A separate target to maintain an accessible website and social media presence was achieved.</p>
<p>Develop the use of digital communication including social media.</p>	<p> Achieved</p> <p>CJI was able to significantly expand the use of digital communication including an increased use of social media platforms (X formerly Twitter; LinkedIn; YouTube) and the introduction of podcasts linked to the publication of reports.</p>	<p>2022-23 Performance:</p> <p> Achieved</p> <p>A separate target to develop the use of social media was achieved.</p>
<p>Effectively brief the Minister of Justice, DoJ Permanent Secretary, Committee for Justice, All Party Groups and other political representatives on request.</p>	<p> Achieved</p> <p>CJI's Chief Inspector met with the Minister of Justice to discuss key inspection findings.</p> <p>The Deputy Chief Inspector and one Inspector provided a briefing paper and presentation to the Committee for Justice in February 2024 on the work of the Inspectorate and key challenges facing the criminal justice system.</p> <p>Copies of all published Inspection reports and Reviews were laid in or presented to the Northern Ireland Assembly.</p>	<p>2022-23 Performance:</p> <p> Achieved</p> <p>As there was no Committee for Justice, the Chief Inspector met separately with criminal justice representatives of the main political parties.</p>

CORPORATE GOVERNANCE

Performance objective:





To effectively fulfil required Corporate Sole governance requirements.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Publish an annual Business Plan incorporating an Inspection Programme which has been approved by the Minister of Justice, or in their absence, the DoJ Permanent Secretary.</p>	<p> Achieved</p> <p>An annual Business Plan including an Inspection Programme for 2023-24 was approved by the DoJ Permanent Secretary and published in July 2023.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Maintain effective and proportionate sponsor arrangements and relationships with the DoJ Sponsor Team in support of the Corporation Sole Partnership Agreement and implement appropriate recommendations falling to CJI from the DoJ Review of CJI.</p>	<p> Achieved</p> <p>CJI has participated in four oversight meetings with the DoJ Sponsor Team in 2023-24. The Corporate Sole Partnership Agreement and Engagement Plan provided the framework for effective oversight and reporting.</p> <p>CJI continued to deliver recommendations from the DoJ Review. CJI was unable to progress a recommendation on remuneration of Non-Executive Audit and Risk Assurance Committee (ARAC) Members due to insufficient budget.</p>	<p>2022-23 Performance:</p> <p> Achieved</p> <p>A separate target to maintain effective sponsor arrangements was achieved.</p>
<p>Maintain an effective and proportionate Audit and Risk Assurance Committee including Non-Executive membership in line with best practice.</p>	<p> Achieved</p> <p>CJI's ARAC met four times in-person during 2023-24. A meeting between CJI's Non-Executive Members and CJI's Internal and External Audit providers took place in advance of the autumn ARAC meeting.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>

CORPORATE GOVERNANCE

Performance objective:









To effectively fulfil required Corporate Sole governance requirements.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Effectively manage known financial pressures in partnership with the DoJ Sponsor Team by bidding for adequate funding to deliver the agreed Inspection Programme and Ministerial or Departmental Review Requests.</p>	<p> Achieved</p> <p>CJI operated with a contingency planning envelope until the allocation of its opening 2023-24 budget was known in April 2023. A revised budget was finalised in August 2023. CJI operated within its allocated budget, notifying budget pressures in all monitoring rounds. CJI business needs and pressures were discussed on an on-going basis with its DoJ sponsor division.</p> <p>CJI was successful in securing additional funding at year end to address its pay settlement and undertake a prison inspection. The allocation of additional funding for the development of a new website did not provide sufficient time to undertake the required public tender process and this funding was returned as an easement at year end. Additional funding to support the second year of work on the Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021 was provided by the DoJ.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Obtain an unqualified audit certificate from the Comptroller and Auditor General for Northern Ireland and publish, by laying before the Northern Ireland Assembly, CJI's Annual Report and Accounts for the year in the required timescale.</p>	<p> Achieved</p> <p>CJI secured an unqualified audit certificate from the Comptroller and Auditor General for Northern Ireland for its 2022-23 Accounts. The Annual Report and Accounts were laid before the Northern Ireland Assembly on 7 July 2023.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>

CORPORATE GOVERNANCE

Performance objective:





To effectively fulfil required Corporate Sole governance requirements.




2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Process all payments in line with DoJ targets and submit all financial management and governance returns to the DoJ in line with required timeframes.</p>	<p> Achieved</p> <p>CJI processed 93% of payments within 10 working days and 97% of payments within 30 calendar days.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Effectively respond to requests for information under the Freedom of Information Act 2000, input to DoJ Assembly Questions and Committee for Justice briefings.</p>	<p> Achieved</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Maintain a Quality Management System (ISO 9001:2015).</p>	<p> Achieved</p> <p>CJI retained its ISO 9001:2015 standard for its Quality Management System following an in-person recertification audit in January 2024. Monthly internal Quality Management System audit reports were presented at Senior Management Team meetings in-year.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Establish an effective Human Resources support system.</p>	<p> Not Achieved</p> <p>CJI was unable to establish a new Human Resources support system to address a lack of specialist expertise within CJI. Any future issues requiring specialist HR support will need to be procured separately.</p>	<p>2022-23 Performance:</p> <p>No comparable target set during the 2022-23 financial year.</p>
<p>Develop a CJI Safeguarding Protocol.</p>	<p> Achieved</p> <p>A new CJI Safeguarding Protocol was developed and put in place.</p>	<p>2022-23 Performance:</p> <p>No comparable target set during the 2022-23 financial year.</p>

PEOPLE

Performance objective:

To effectively develop and deploy the CJI team to achieve business objectives.

2023-24		2022-23
Performance targets	Progress against objectives and targets at year end & status	Performance reported in prior financial year (where applicable)
<p>Provide agreed development and training opportunities for all staff to enhance their skills and experience including placements with partner Inspectorates.</p>	<p> Achieved</p> <p>CJI provided training and development opportunities for all staff including onsite and remote training and participation in on-line training seminars. Opportunities to participate in placements with partner Inspectorates were explored.</p>	<p>2022-23 Performance:</p> <p> Achieved</p>
<p>Explore the development of an Associate Inspector call off list to provide contingency and supplementary capacity if required.</p>	<p> Achieved</p> <p>CJI undertook work to explore the development of a list of Associate Inspectors who could be utilised to provide specialist expertise on inspections. During the year, Associate Inspectors from existing HMICFRS and HMCPSI lists were utilised for case file reviews examining file quality and disclosure in the Police Service of Northern Ireland and the Public Prosecution Service for Northern Ireland and the review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021.</p>	<p>2022-23 Performance:</p> <p>No comparable target set during the 2022-23 financial year.</p>
<p>Effectively induct and train a new Business Support member.</p>	<p> Achieved</p> <p>CJI delivered an induction programme for the new staff member in Business Support.</p>	<p>2022-23 Performance:</p> <p>No comparable target set during the 2022-23 financial year.</p>

PEOPLE		
Performance objective: To effectively develop and deploy the CJI team to achieve business objectives.		
2023-24		2022-23
<i>Performance targets</i>	<i>Progress against objectives and targets at year end & status</i>	<i>Performance reported in prior financial year (where applicable)</i>
Maintain effective contingency arrangements to support the delivery of core business activity and Inspection Programme and mitigate risk.	 Achieved CJI restructured workloads to maintain core business support functions due to the long-term sickness absence of a staff member. Contingency arrangements are also embedded within the roles held by all Business Support staff.	2022-23 Performance:  Achieved
Promote and support Team wellbeing.	 Achieved CJI undertook a business planning and team development event in March 2024 which supported staff wellbeing. Agenda and structure of staff meetings changed to include wellbeing and support.	2022-23 Performance: No comparable target set during the 2022-23 financial year.

Note: Performance information relating to the 2021-22 financial year can be found in the 2021-22 and 2022-23 Annual Report and Accounts.

RISK PROFILE OF CJI DURING 2023-24

CJI identified three key risks which could affect the organisation's ability to achieve its stated objectives. Two of these risks concerned the reputation of the organisation. The third risk focused on its delivery and organisational resilience. CJI's risk appetite in each case has been classed as 'cautious'.

The production of a quality inspection product is central to CJI's reputation and the achievement of CJI's vision of '*a better justice system for all.*' The impact of insufficient funding to maintain or secure the necessary resources to deliver quality inspections with independence at their core, was identified as a key organisational risk. The perceived loss or a reduction in CJI's operational independence and associated reputational damage was identified as a key impact should this risk materialise. CJI mitigated the impact of this risk by maintaining regular engagement with the DoJ Financial Services Division and its sponsor division within the DoJ. CJI highlighted the implications of this risk to the delivery of the Inspection Programme through budget planning exercises for the 2023-24 financial year and future financial years.

CJI sought to maintain strong formal and informal links with stakeholders and maintain existing networks and relationships with other Inspectorates and oversight bodies. Regular meetings between the Chief Inspector, Deputy Chief Inspector and Lead Inspectors were used to monitor the progress of inspections, identify emerging issues and delays that would affect the delivery of the Inspection Programme.

A programme of in-house audits were conducted to ensure compliance with the ISO 9001:2015 Quality Management System and the Inspection Process. CJI undertook a re-certification audit in January 2024 and maintained its ISO 9001:2015 accreditation.

CJI's ability to maintain its relevance both to and within the criminal justice system was also identified as a key organisational risk. The timely completion of inspection fieldwork and the availability of requested data and management information which could lead to delay in the drafting of inspection reports continued to be a risk which required attention. The return of the Northern Ireland Assembly and Executive led to a new Committee for Justice, which provided increased attention and focus on CJI reports.

CJI has sought to mitigate these impacts through a risk-based approach to its Inspection Programme and the commencement of new inspection work which includes regular updates provided to the Senior Management Team and the monitoring of progress against our Business Plan objectives and targets. We have also maintained communication with the DoJ Permanent Secretary's Office and then the Minister's Office as Inspection reports were submitted for approval prior to publication. The use of a two-person Team approach to inspection and co-writing of reports has been evaluated and continued.

CJI has also greatly enhanced its digital communication through better engagement and public awareness of the work of CJI.

An outstanding risk has been the inability to take forward the procurement and development of a new website during 2023-24 due to the non-availability of additional funding, which was requested from the beginning of the financial year. The allocation of additional funding at year end provided insufficient time to commence procurement.

Maintaining the resilience and sustainability of the organisation has been core to CJI's risk management in-year.

CJI recognised the impact its insufficient budget allocation would have on its ability to conduct a comprehensive Inspection Programme and its ability to meet its Business Plan and contractual obligations, maintain good corporate governance, financial and information management practices as well as maintain sufficient staffing levels.

With limited discretionary spend available and increasing budget pressures, CJI was impeded in the planning of inspections which required external specialist support. This could also reduce the relevance of inspection findings and recommendations and damage public confidence in CJI.

To mitigate these and other potential impacts, CJI has maintained regular formal and informal engagement with all staff to minimise disruption to the delivery of the Inspection programme.

A lack of adequate financial probity around the use of public funds could also lead to the qualification of CJI's annual accounts and challenge around its corporate governance practices.

Early formal and informal engagement with CJI's sponsor division within the DoJ was a key mitigating action throughout the year around CJI's budgetary position and its wider business requirements.

HOW CJI HAS PROMOTED EQUALITY OF DELIVERY OF SERVICES TO DIFFERENT GROUPS IN SOCIETY

Equality is a core element of the **Inspection Framework** CJI applies when carrying out its inspection work. Equality and fairness is an integral part of all Inspection work and is applied as Inspectors examine strategy and governance, delivery and outcomes across the criminal justice system.

Inspectors look for evidence within inspected organisations that managers and leaders are role models and promote high standards of behaviour, fairness and equality; that organisational delivery is customer focused and inclusive of diversity; and the measurement of outcomes integrates diversity issues to ensure fairness and equality. They also engage with a wide range of stakeholders to inform their understanding of the experience and views of different groups within the community in relation to the work and performance of criminal justice organisations.

Recommendations for improvement made as a result of Inspection work often focus on increasing equality of opportunity and access to services by different groups in Northern Ireland.

During the financial year, CJI produced three full Inspections and four Follow-up Reviews which directly contribute to its work in this area:

- Report on an unannounced inspection of Maghaberry Prison (June 2023);
- First joint inspection of Child Protection Arrangements (June 2023);
- An Inspection of the Criminal Justice System's Approach to Vulnerable Older People in Northern Ireland (September 2023);
- A review into the operation of Care and Supervision Units in the Northern Ireland Prison Service. A Follow-up Review of recommendation implementation (September 2023);
- The care and treatment of victims and witnesses by the criminal justice system in Northern Ireland. A Follow-up Review of recommendation implementation (October 2023);
- Report of an Independent Review of Progress (IRP) at Maghaberry Prison (February 2024); and
- Report of an Independent Review of Progress (IRP) at Magilligan Prison (February 2024).

Copies of all **Inspection Reports, Ministerial Requests** and **Follow-up Reviews** are available from the **CJI website**.

FORWARD LOOK

CJI is engaged in planning for the future development of the organisation. This activity ensures CJI's business priorities and contribution to the continued development of the criminal justice system in Northern Ireland remains relevant and supports meaningful change. CJI is focused on ensuring it makes the best use of its available human and financial resources to do this.

Annual Business Plan incorporating the 2024-25 Inspection Programme

The Chief Inspector engaged with the heads of all organisations subject to inspection by CJI during late 2023 and early 2024. She also met with senior officials within the DoJ, political parties represented in the Northern Ireland Assembly, stakeholders from the voluntary, community and social enterprise sector, academia and the heads of other Inspectorates and oversight bodies. Discussions also took place with the Lady Chief Justice's Office and the Attorney General for Northern Ireland.

These discussions helped inform and support the development of the annual Business Plan and refinement of the Inspection Programme for 2024-25.

Staff resources

During 2023-24 the Corporate Secretariat Officer moved from full-time to a partially retired (part-time) working pattern from April 2023.

CJI continues to use in-person and digital technology to support inspection work and evidence gathering and focus groups to assist with its inspection work.

Review of CJI

During December 2022 a review of CJI was carried out by the DoJ with its seven recommendations approved by the DoJ Permanent Secretary in April 2023. CJI and the DoJ have been progressing these recommendations during 2023-24. Progress on some of the recommendations have been impacted by CJI budget pressures while others made to the DoJ required the approval of the Minister of Justice after the Northern Ireland Executive was formed. Progress against all of the recommendations has been monitored and assessed at each quarterly oversight meeting between CJI and its DoJ Sponsor Team.

FINANCIAL REVIEW

CJI funding

CJI was financed as part of a one-year budget allocation for the DoJ for 2023-24. The final Resource Department Expenditure Limit (DEL) budget was £1,300,000. This budget pays for programme delivery and running costs, ringfenced (non-cash) charges for depreciation and impairment of non-current assets. In cash terms, the Revenue Grant

from the sponsoring Department for the year was £1,185,000 (2022-23: £1,050,000). The Capital DEL budget was £5,000 which pays for the acquisition of non-current assets.

Net expenditure review

The net expenditure of CJI for 2023-24 is compared to the previous two financial years in the table below:

Table 1: CJI Net Expenditure 2023-24, 2022-23 and 2021-22

	2023-24 £	2022-23 £	2021-22 £
Total operating income	(171)	(22)	(26)
Staff Costs	943,828	824,067	869,238
Purchase of goods and services	264,880	234,471	256,347
Depreciation and impairment charges	5,035	5,039	5,548
Finance expense	2	-	-
Total operating expenditure	1,213,745	1,063,577	1,131,133
Net expenditure for the year	1,213,574	1,063,555	1,131,107

Net expenditure for the current year of £1,213,574 was £150,019 higher than the previous year resulting from the impact of CJI operating with a full staff complement across the current year and undertaking substantial fieldwork/utilising external expertise on the oversight of the implementation of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021.

The Statement of Comprehensive Expenditure is set out in the Financial Statements and its supporting Notes.

Summary of actual expenditure against budget

CJI's expenditure against budget is reported monthly with in-year budgetary pressures and easements reported to the DoJ through in-year budgetary monitoring processes. The budget and actual expenditure for 2023-24 is outlined in Table 2.

Table 2: Summary of Actual expenditure against Budget 2023-24

	2023-24 Actual £	2023-24 Budget £	2023-24 Variance £
Operating expenditure (excluding depreciation and impairment charges)	1,208,539	1,294,000	85,461
Depreciation and Impairment	5,035	6,000	965
Operating expenditure	1,213,574	1,300,000	86,426
Net Capital expenditure	2,420	5,000	2,580
Overall Total expenditure	1,215,994	1,305,000	89,006

Expenditure was lower than budget due to the timing of additional funding at the end of financial year following the agreement at the Northern Ireland Executive meeting on 15 February 2024 for additional departmental allocations in respect of financial pressures being reported in the current financial year. The procurement and development of a new CJI website during 2023-24 could not be progressed at this point in the financial year as it would have required a public tendering process to be completed. This financial pressure was reported to the DoJ in budget monitoring rounds throughout the financial year.

Non-current assets

Non-current asset expenditure movements are detailed in the Notes 5 and 6 to the Financial Statements. CJI holds non-current assets of £8,351 at 31 March 2024 (£10,980 at 31 March 2023). Net non-current asset expenditure was £2,420 (2022-23: £2,699).

Financial position

The Statement of Financial Position shows total net liabilities of CJI at 31 March 2024 were £216,495 (at 31 March 2023: £188,071).

Cash flow

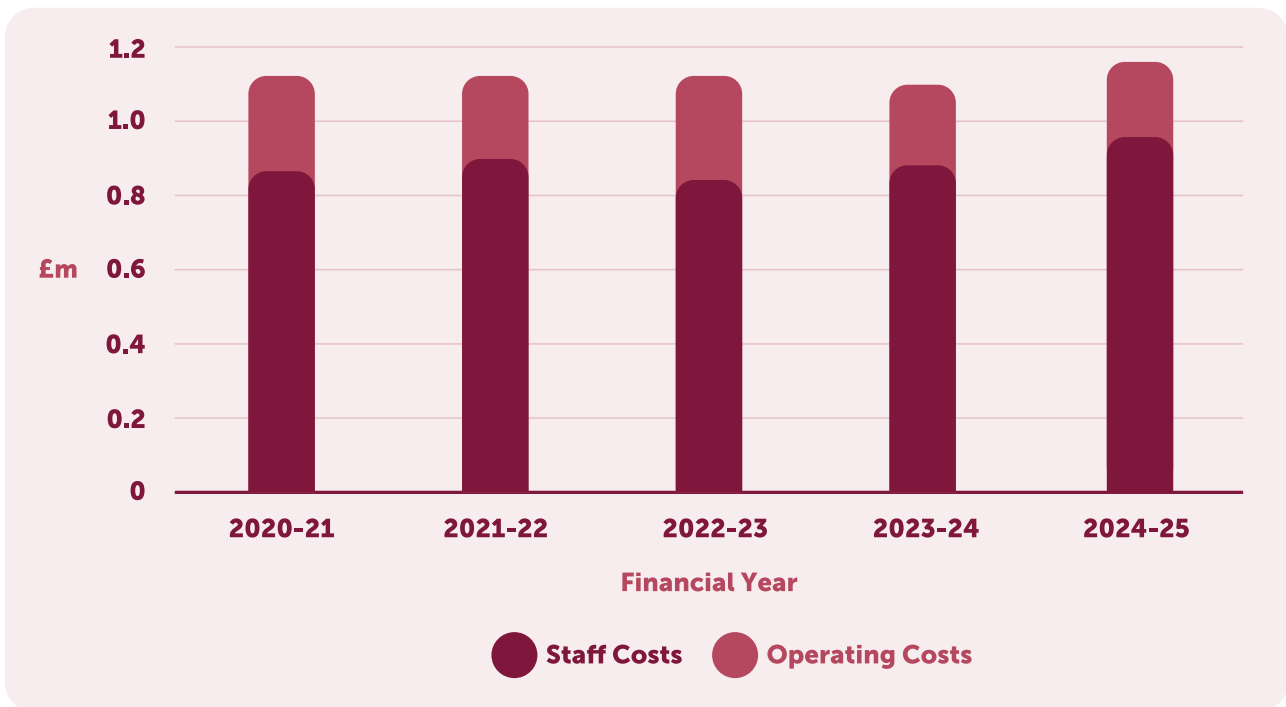
CJI's net decrease in cash and cash equivalents in the year was £146 (2022-23: £12,755 increase).

Payments to suppliers

CJI adheres to the DoJ policy to pay bills from all suppliers within 10 working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier. During the year ended 31 March 2024, 93% (2022-23: 99%) were paid in this 10-day target and 97% of payments within 30-calendar days (2022-23: 100%).

Long term expenditure trends

Chart 1 shows the movement in CJI's Total Resource Departmental Expenditure Limit (DEL) over the period 2020-21 to 2024-25. This budget pays for programme delivery and running costs excluding ringfenced (non-cash) charges for depreciation and impairment of non-current assets.

Chart 1: CJI Resource DEL budget (opening allocations)*

*Resource (non-ringfenced) DEL

CJI's Resource budget has been set based on a one-year annual allocation over the last six years. CJI's budget was unchanged in nominal terms for the three years from 2020-21 to 2022-23 which represented a cumulative cut in funding in real terms.

CJI opening 2023-24 Resource Budget Allocation (non-ringfenced) of £1,108,000 represented a £19,000 (1.70%) reduction compared to the 2022-23 Opening Resource budget. This allocation was increased during the financial year by a total of £194,000 arising from:

- an Internal Transfer of £50,000 from the DoJ to fund the continuation of work on the Review of Part 1 of the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021; and

- additional allocations for departments in respect of reported financial pressures as agreed at the Northern Ireland Executive meeting on 15 February 2024. An additional £136,000 was provided to CJI by the DoJ from its additional allocation.

Following the written statement from the Minister of Finance to the Northern Ireland Assembly on 25 April 2024, Budget Allocations for the 2024-25 financial year have been issued to departments.

CJI has been issued with an opening Resource Budget Allocation (non-ringfenced) for 2024-25 of £1,181,000. This represents a £73,000 increase to the opening 2023-24 Resource Budget Allocation.

Looking ahead - budgets beyond 2024-25

CJI anticipates that preparatory work for 2025-26 and beyond will be taken forward over the coming months with the aim of having a budget in place as far in advance of the new financial year as possible.

Audit

The financial statements are audited by the Comptroller and Auditor General for Northern Ireland (C&AG) in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice functions) Order 2010. The C&AG is head of the Northern Ireland Audit Office (NIAO) and reports her findings to the Northern Ireland Assembly. The C&AG and her staff are wholly independent of CJI.

The audit fee for the work performed by the staff of the C&AG during the reporting period was £17,900 (2022-23: £13,100). No amounts were paid to the auditors for non-audit work for 2023-24 (2022-23: £Nil).

Sustainable development

In June 2022 Northern Ireland obtained its first regional level climate change legislation. The Climate Change Act (Northern Ireland) 2022 (the Act) sets a clear statutory target of net zero emissions by 2050. This legislation places a statutory duty on all Government departments to exercise their functions in a manner that is consistent with achieving that target as far as possible. The legislation requires the publication of a series of Climate Action Plans which set out how carbon budgets will be achieved across five yearly intervals. These Plans contain policies, proposals and actions submitted by all departments to meet sector specific emissions targets.

The legislation also requires that each Department monitors and reports on progress made in its area of responsibility, in implementing the proposals and policies set out in the Climate Action Plan. The information collected through sustainability reporting may form a part of the interim (after three years of carbon budget) and final (after final year of carbon budget) Climate Action Plan progress reports. Therefore, it will be important that departments start to gather baseline data and measure the impact of actions taken.

The requirements contained within the Act are underpinned by a number of additional key strategic drivers which require actions that contribute to achieving Net Zero, a clean environment rich in biodiversity and promoting a sustainable economy. These include for example: draft Programme for Government (PfG); draft Green Growth Strategy for Northern Ireland; draft Environment Strategy and draft Environmental Improvement Plan; the Executive's Energy Strategy for Northern Ireland; the Energy Management Strategy; draft Circular Economy Strategy; and the UN 2030 Agenda for Sustainable Development.

In addition, under the Wildlife and Natural Environment Act (Northern Ireland) 2011, it is the statutory duty of every public body, in exercising any function, to further the conservation of biodiversity as far as is consistent with the proper exercise of those functions.

CJI is committed to sustainability and its development by promoting and maintaining a positive and inclusive culture among staff and stakeholders. Its aim is to foster governance and leadership in sustainability and to work collaboratively with the DoJ to avoid and minimise adverse impacts of the organisation's activities on the environment and society and reduce the organisation's carbon footprint.

During 2023-24, CJI maintained its recycling policy for non-sensitive paper waste, aluminium and plastics across the organisation in partnership with other business areas in adjacent office accommodation. This means the organisation is unable to quantify its proportional contribution to establish baseline data for this activity. CJI also seeks where possible to minimise use of single-use plastic within its office environment and promote energy efficiency.

As specific, measurable targets for carbon baselines and the reduction of carbon emissions are developed by the DoJ, CJI will seek to apply and report against targets that are appropriate for its business area.

Raising concerns, anti-fraud and anti-bribery

CJI adheres to its own Raising Concerns policy to guide CJI staff through the steps to take if they wish to raise a concern about malpractice within the organisation or, the steps to take if contacted by an individual external to CJI wishing to raise a concern about malpractice in another organisation.

It also takes cognisance of the NICS Raising Concerns policy which is designed to reassure staff that it is safe and acceptable to speak up when they have a concern about malpractice.

The procedures provide arrangements so concerns can be addressed at an early stage, in a fair and proper way.

CJI also has in place an anti-fraud and anti-bribery policy and associated action plan, which sets out the procedures and responsibilities for reporting and investigating suspected fraud within CJI and the prosecution of offenders. The policy and associated action plan supports CJI to manage the risk of fraud and bribery in the context of managing wider organisational risks.

INSPECTION REPORTS

During 2023-24 CJI published:







**FULL
INSPECTION
REPORTS**






**FOLLOW-UP
REVIEWS**



Copies of all reports can be found via **'The Inspections'** or **'Action Plan Reviews/ Follow-up Reviews'** pages on the CJI website.




Seven full Inspection reports:

-  A review of Community Restorative Justice Ireland and its accredited schemes;
-  File Quality, Disclosure and Case Progression and trial recovery from the COVID-19 pandemic;
-  Report of an unannounced inspection of Maghaberry Prison;
-  First joint inspection of Child Protection Arrangements;

-  An Inspection of the Criminal Justice System's Approach to Vulnerable Older People in Northern Ireland;
-  An Inspection of Forensic Services in Northern Ireland; and
-  Community Safety and Local Policing Arrangements in Northern Ireland.

Five Follow-up Reviews:

-  A review into the operation of Care and Supervision Units in the Northern Ireland Prison Service;
-  The care and treatment of victims and witnesses by the criminal justice system in Northern Ireland. A Follow-up Review of recommendation implementation;

-  A review of how the criminal justice system deals with cyber crime in Northern Ireland;
-  Report of an Independent Review of Progress (IRP) at Magilligan Prison;
-  Report of an Independent Review of Progress (IRP) at Maghaberry Prison.

Performance Report

James Corrigan
Chief Executive and Accounting Officer

24 June 2024

ACCOUNTABILITY REPORT

The Accountability section of this Annual Report demonstrates how CJI meets its key accountability requirements to the Northern Ireland Assembly and ensures best practice in relation to corporate governance is achieved.

The Accountability Report has three sections:

- The **Corporate Governance Report** explains the composition and organisation of CJI's governance structures and how they support the achievement of the Inspectorate's objectives. It comprises a *Directors' Report* which outlines CJI's executive management structure; how it identifies and manages potential conflicts of interest; its information assurance and data management practices and how the organisation handles and learns from complaints it receives. The *Report of the Non-Executive Members of CJI's Audit and Risk Assurance Committee* summarises the areas of interest for ARAC during the 2023-24 year and their opinion on the operation of CJI. The *Corporate Governance Report* also includes a *Statement of the Chief Inspector of Criminal Justice and the Chief Executive and Accounting Officer's Responsibilities* and the *Governance Statement*, which summarises its risk management arrangements, key corporate governance processes and the internal controls in place within CJI during 2023-34.
- The **Remuneration and Staff Report** provides information on the policies in place within CJI governing the remuneration of staff within the organisation and the salary and pension entitlements of the most senior staff within the Inspectorate. It also outlines CJI's staff policies which were in operation during the reporting period.
- The **Assembly Accountability and Audit Report** details the scope of the audit and the opinion of the C&AG in relation to regularity of expenditure, the financial statements prepared by CJI and other matters on which the C&AG wishes to comment or make observations.

CORPORATE GOVERNANCE REPORT

DIRECTORS' REPORT

Chief Inspector

The Chief Inspector of Criminal Justice in Northern Ireland is the head of the organisation. The current Chief Inspector Jacqui Durkin was initially appointed by the Permanent Secretary of the DoJ in the absence of a Northern Ireland Executive and Minister of Justice on 30 November 2019 for a period of three years. The appointment was extended in 2022 by the then Minister of Justice for a further two years until 29 November 2024.

Executive management

The Chief Inspector has responsibility for ensuring the Inspectorate carries out a programme of inspection among the criminal justice organisations within its legislative remit.

The Chief Inspector is supported in executing her responsibilities and directing and controlling the major activities of the organisation during the year by James Corrigan, Deputy Chief Inspector, Chief Executive and Accounting Officer for CJI, and by other staff members who attend CJI's Senior Management Team meetings. Other attendees include:

- M Rafferty, Accountant, DoJ Financial Services Division (FSD);
- M McVeigh, Business and Communications Manager, CJI; and
- a representative of the Inspection Team on a rotational basis.

Further detail on the work of the CJI Senior Management Team can be found in the [Senior Management Team Meeting Minutes](#). Additional information on the role of the Chief Inspector and Chief Executive and Accounting Officer can be found within the Performance Report (Performance Overview section) and Statement of the Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer's Responsibilities (Corporate Governance Report within the Accountability Report).

Audit and Risk Assurance Committee (ARAC)

The ARAC supports the Accounting Officer in his responsibilities for issues of risk, control and governance, by reviewing the comprehensiveness of assurances in meeting the Accounting Officer's and CJI's Senior Management Team's needs and reviewing the reliability and integrity of these assurances.

Membership of ARAC is reviewed every three years with Non-Executive/independent members serving a maximum of two three-year terms in succession, subject to satisfactory performance and attendance.

The current Committee which meets four times per year includes two Non-Executive/independent members who are supported by the Business and Communications Manager and a nominated CJI Inspector.

It benefits from the attendance of colleagues from External Audit, Internal Audit, a representative of DoJ sponsor division, a representative of DoJ FSD, CJI's Chief Inspector and the Chief Executive and Accounting Officer.

Register of interests

The members of CJI's Senior Management Team are required to disclose personal or business interests including company directorships or other significant interests which could conflict or impact on their management responsibilities. These disclosures are made on an annual basis by way of a declaration of interest statement. An online **Register of Interests of CJI's Senior Management Team** members is available to view on the CJI website.

All ARAC members, attendees and other CJI staff members are also required to provide information on personal or business interests that may be perceived by a reasonable member of the public to influence their judgment in the exercise of their public duty.

Information Assurance

CJI has aligned itself with the Information Management arrangements in place within the DoJ. These arrangements mirror policies and procedures in place within other NICS Departments.

The Chief Executive is required to report personal data related incidents which occurred during the financial year. Personal data includes any information that links one or more identifiable living person with information about them, the release of which would put them at significant risk of harm or distress, or any source of information about

1,000 or more identifiable individuals, other than information sourced from the public domain.

Since 2018 CJI has been subject to the GDPR. The GDPR applies to 'personal data', meaning any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier.

There were no personal data related incidents which CJI had responsibility for, to report to the Information Commissioner during 2023-24 (2022-23: Nil). Information risk is managed within the context of the risk management framework referred to in CJI's Governance Statement.

Complaints

CJI seeks to ensure it adheres to best practice in all aspects of its business activities. In support of this aim, it has in place a **complaints procedure** that is publicly available on its website. We welcome and will be responsive to any complaints or other feedback from our customers. CJI defines a complaint as when a person expresses dissatisfaction with any aspect of CJI's standard of service. This may include the conduct of any permanent or temporary member(s) of CJI staff or other people carrying out inspection related work for or on behalf of CJI. CJI has a Complaints Officer appointed to co-ordinate the management of any complaints it receives.

Should CJI receive a complaint either verbally or in writing it will:

Diagram 4: Stages of the CJI Complaint process



If an individual is dissatisfied with CJI's response, they may contact the Northern Ireland Public Services Ombudsman. During 2023-24, CJI received one complaint (2022-23: Nil).

REPORT OF THE NON-EXECUTIVE MEMBERS OF CJI'S AUDIT AND RISK ASSURANCE COMMITTEE

I was appointed as a Non-Executive member of the CJI Audit and Risk Assurance Committee (ARAC) on 23 April 2018. I have attended and acted as Chairperson of the Committee for four meetings during the 2023-24 year. I was joined on ARAC by Ms Mandy Kilpatrick who has made a valuable and informed contribution. My final meeting was held on 11 April 2024, having completed six years as a member of the Committee.

It has been an honour to serve CJI as a Non-Executive member of ARAC and I have extensive past knowledge and experience of the valuable role that it provides, delivering independent scrutiny of the Northern Ireland justice system, through my previous role as the Head of Internal Audit and Assurance for the DoJ.

The ARAC meetings are structured around an annual programme and cover a range of standing items that include:

- Risk Assessment and Corporate Risk Register;
- Annual Accounts and Governance Statement;
- Report to those charged with governance;
- Annual Internal Audit report and opinion;
- Internal and External Audit plans;
- Raising Concerns (Whistleblowing);
- Fraud; and
- Senior officer expenses.

I have found CJI to be a model of best practice in terms of governance and the scrutiny exercised via ARAC. Senior officer support is evidenced through the regular attendance by both the Chief Inspector and the Chief Executive. The work carried out is under strain from budgetary pressures and is having to be prioritised accordingly.

During the past business year, ARAC has continued to focus on relevant areas of governance, systems of internal control, accounts, internal and external audit work and reports, risk identification and management and policy adherence in advising on the necessary assurances to the Accounting Officer and senior staff in CJI. It was noted throughout the year that the current budget situation continues to cause pressure on CJI and impacts on the scope of the CJI plans.

In addition, CJI declared a large easement at year end due to inability to progress the development of a new website at short notice.

Robust governance mechanisms and processes have been maintained despite the significant resource challenges faced during the financial year. I must commend CJI staff for their continued professionalism and timely presentation of papers/reports for ARAC scrutiny and follow-up actions.

Derek Anderson

STATEMENT OF THE CHIEF INSPECTOR OF CRIMINAL JUSTICE AND CHIEF EXECUTIVE AND ACCOUNTING OFFICER'S RESPONSIBILITIES

Under paragraph 6 of Schedule 8 to the Justice (Northern Ireland) Act 2002 (as amended) the DoJ has directed the Chief Inspector to prepare for each financial year of the Office of the Chief Inspector of Criminal Justice, 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 the Office of the Chief Inspector of Criminal Justice and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by the DoJ, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgments and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on a going concern basis; and

- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgments required for determining that it is fair, balanced and understandable.

The Accounting Officer of the DoJ has appointed the Chief Executive as Accounting Officer of the Office of the Chief Inspector of Criminal Justice. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Office of the Chief Inspector of Criminal Justice's assets, are set out in Managing Public Money Northern Ireland published by the Department of Finance (DoF).

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

GOVERNANCE STATEMENT

1. Scope of responsibility

Criminal Justice Inspection Northern Ireland (CJI) is an Arm's Length Body (classified as an Executive Non-Departmental Public Body (NDPB) of the Department of Justice for Northern Ireland (DoJ) established under the Justice (Northern Ireland) Act 2002 as amended. The organisation is led by the Chief Inspector of Criminal Justice. The Chief Inspector is a public appointee who operates as a Corporation Sole. The Chief Inspector was appointed in 2019 by the DoJ in the absence of a Minister of Justice and their appointment was extended by the Minister of Justice in 2022.

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

2. Purpose of the Governance framework

The Governance framework comprises the governance structures, risk management and internal control arrangements by which the organisation is directed and controlled, and the activities through which it accounts to and engages with stakeholders.

The Governance framework is designed to manage risk to a reasonable level rather than to eliminate all risk of failure 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 along with other established mechanisms and processes established within the organisation for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts. This is in accordance with the Corporate Governance Code of Good Practice (Northern Ireland). The extant [Corporate Governance Code of Good Practice](#) is available on the DoF website.

3. Governance framework Senior Management team

CJI's Governance framework is overseen by its Senior Management Team that is ultimately responsible for strategy and overseeing the performance of CJI and in this regard acts as the Board of CJI. In support of this focus, the following matters are reserved for the Senior Management Team to approve or monitor:

Setting Direction

- Vision, Mission, Values, Ethics and Business Practice.

Approval

- Corporate and Business Plans;
- Annual Resource and Capital budgets and expenditure;
- Pay remits; and
- Change programmes.

Oversight and Control

- Operating and financial performance;
- Internal controls; and
- Compliance (governance, risk, financial and regulatory).

Stakeholder relationships

- External communications, the Annual Report, press releases, social media, web accessibility; and
- Engagement with inspected organisations.

The Senior Management Team comprises the Chief Inspector, who acts as Chair, the Deputy Chief Inspector, who is also Chief Executive and Accounting Officer, the Business and Communications Manager, an individual Inspector and a representative from the DoJ Financial Services Division (FSD).

The accountability arrangements within CJI encompass oversight meetings with its DoJ sponsor division, monthly Senior Management Team meetings, monthly Inspectors' meetings, four Audit and Risk Assurance Committee (ARAC) meetings per year and Stewardship statements.

The quality and performance of the services provided by FSD are managed through a detailed Service Level Agreement. CJI also prepares financial statements subject to independent audit by the Northern Ireland Audit Office (NIAO).

Sponsorship arrangements

CJI complies with the principles governing the relationships between Departments and their Arm's Length Bodies (ALBs) as outlined in the Code of Good Practice Northern Ireland 'Partnerships between Departments and Arm's Length Bodies' ('The 2013 Code'). This relationship is documented in the Partnership Agreement between the DoJ and CJI.

The Partnership Agreement sets out the way CJI and the DoJ will work together to ensure that effective corporate governance arrangements are in place and that the statutory remit to ensure CJI's independence is fulfilled with particular emphasis on:

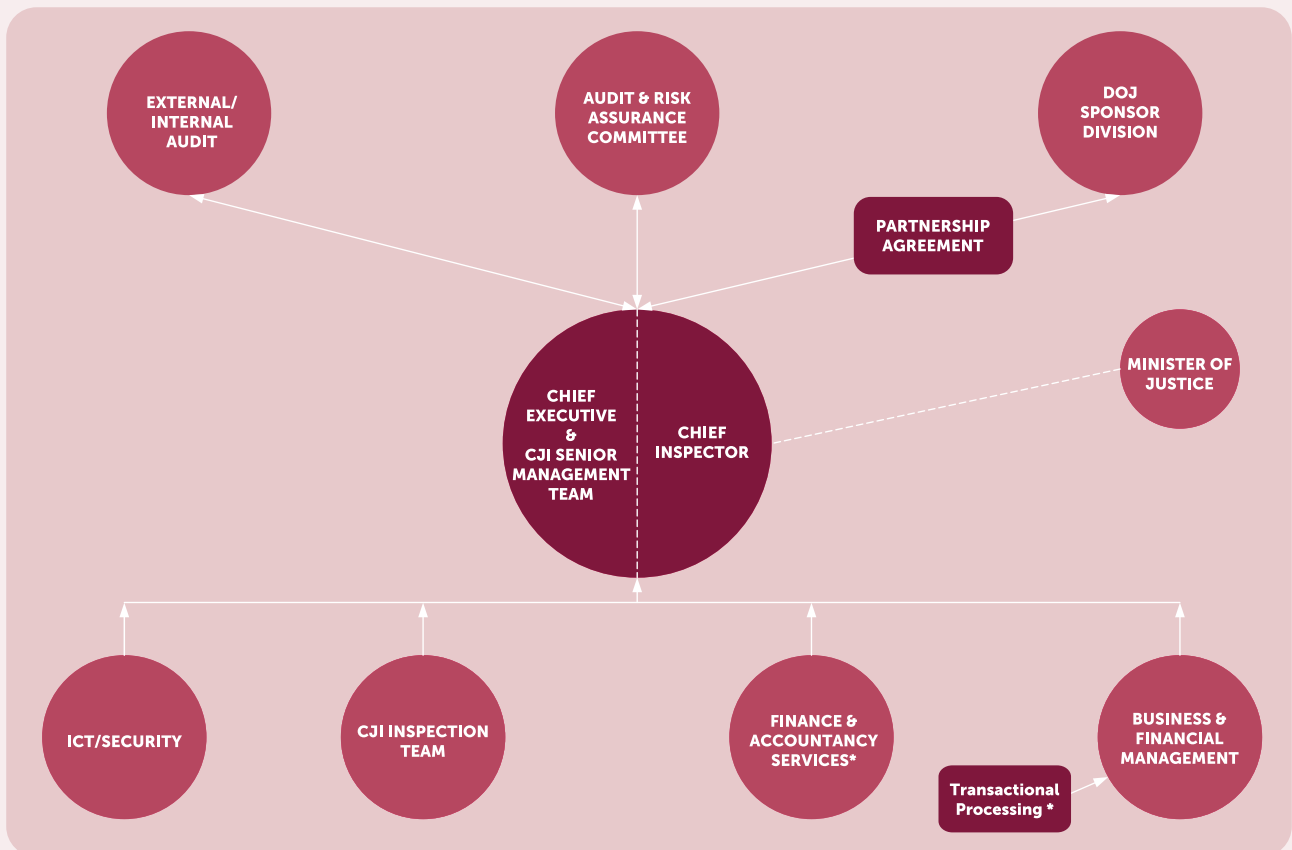
- the rules and guidelines relevant to the exercise of the statutory duties, functions and powers of CJI;
- the strategic aim of CJI in support of the DoJ and Government's wider strategic aims for the criminal justice system in Northern Ireland;
- CJI's status and the corporate governance framework in place, including its governance structures, risk management and internal control arrangements;
- the role of the DoJ and the level of engagement with CJI in line with the annual Engagement Plan;
- agreed management and financial information to be shared between CJI and the DoJ during the course of the year;
- the conditions under which any public funds are paid to CJI;
- how the Chief Inspector and organisation will to be held accountable for their performance; and
- the adoption of a proportionate approach to assurance based on CJI's statutory remit, the nature of its business, its budget and associated risks.

A copy of the **Partnership Agreement** is available on CJI and DoJ websites.

The Senior Management Team (Board) of CJI receives monthly management reports including updates on the Inspection Programme, finance report including analysis of expenditure against budget, reports on specific projects and progress on Pay Remits, web accessibility, social media development and internally conducted ISO 9001:2015 audit reports of the Quality Management System.

The acceptability of the information provided to the Senior Management Team (Board) of CJI has been endorsed by the Chief Inspector and the Chief Executive and Accounting Officer. The Chief Inspector in turn gains her assurance on financial management information from the DoJ FSD representative and their compliance with the CJI/FSD Service Level Agreement. The Inspection Programme information is validated by the Chief Executive, who has line management responsibility for all Inspectors and oversees the delivery of the Inspection Programme.

Diagram 5: CJI accountability arrangements



* Services provided via a Service Level Agreement with FSD, DoJ.

Audit and Risk Assurance Committee (ARAC)

ARAC supports me in delivering my responsibilities as Accounting Officer for risk management, corporate governance, internal control together with providing an appropriate challenge function.

The CJI ARAC have formally agreed Terms of Reference that are reviewed on an annual basis.

ARAC comprises two independent non-executive members, who are supported by the Business and Communications Manager and a nominated CJI Inspector. The Chief Inspector, the Accounting Officer, representatives from DoJ sponsor division and DoJ FSD, representatives of the NIAO and its sub-contracted auditors (FPM Accountants replaced Deloitte (NI) from 2023-24) and NICS Group Internal Audit.

	No. of Meetings Attended/Held
CJI Audit and Risk Assurance Committee Members	
D Anderson (Chairperson)	4/4
M Kilpatrick (Non-Executive member)	4/4
CJI Audit and Risk Assurance Committee Attendees	
J Durkin (Chief Inspector)	4/4
J Corrigan (Chief Executive and Accounting Officer)	4/4
M McVeigh (Business and Communications Manager)	2/4
D MacAnulty (CJI Inspector)	3/4
I Faggioli (Digital Communications & Business Officer)	1/4
Representative of DoJ Financial Services Division	3/4
Representative of DoJ (sponsor division)	4/4
NIAO (External Audit)	4/4
Deloitte (NI) Limited (External Audit)	2/4
FPM Accountants Limited (External Audit)	1/4
Representative of NICS Group Internal Audit	4/4
Audit and Risk Assurance Committee Secretary	4/4

ARAC has access to all internal audit reports, external reviews, risk registers and management reports. Standing agenda items at each of the four meetings include: progress of management responses and actions against assurance reviews (internal and external); adequacy of response to the Risk Register; reports on fraud and whistleblowing; direct award contracts; chief officers' expenses; and gifts and hospitality. ARAC considers and approves, the Governance Statement and the Annual Report and Accounts of CJI, before submission to the DoJ/external auditor. It undertakes an annual self-assessment of performance which is presented to ARAC with recommendations for development made to CJI's Senior Management Team.

4. Risk management and internal control

The Senior Management Team is responsible for CJI's system of internal controls and risk management and for reviewing the effectiveness of these systems. Key features are:

- a Risk Register identifying CJI's key risks and the means to manage and mitigate them;
- a well-established system of financial and business controls, the operation of which are regularly reported to ARAC and the Chief Executive;
- regular assessments of internal controls by CJI's Internal Audit service; and
- the review of the effectiveness of the internal control processes by ARAC on behalf of the Senior Management Team.

CJI conducts periodic reviews of its Risk Register involving all staff to identify and prioritise the risks to the achievement of CJI policies, aims and objectives; the likelihood or impact of those risks being realised; and establish the mitigating actions required.

The outcome of these reviews are reported to ARAC. The Senior Management Team has reviewed the CJI risk appetite and use five categories of risk with assessments of the risk appetite:

Category of Risk	Risk Appetite
Reputation	Cautious (preference for safe options that offer a low degree of residual risk and may offer limited reward).
Delivery	Cautious (preference for safe options that offer a low degree of residual risk and may offer limited reward).
Change Programmes	Open (willing to consider all potential delivery options and choose one most likely to result in success).
Finance/value for money	Cautious (preference for safe options that offer a low degree of residual risk and may offer limited reward).
Legal/regulatory	Minimal (choose safe option with low degree of inherent risk).

The risk appetite has been ratified by the CJI ARAC. It is refreshed annually and is linked to the ongoing assessment of risk expressed by the CJI Corporate Risk Register.

Risk assessment

A number of risks were re-evaluated during the year and the Risk Register was updated to reflect the highest priority risks to CJI. The most significant risks to the organisation identified in-year were those impacting on the organisation's resilience and sustainability, linked in the main to the potential impacts of increasing budget pressures. The impacts of these risks were evident in how the inspection programme was developed and delivered, decisions on whether to use external expertise and wider concerns regarding the sustainability of the organisation. CJI sought to mitigate the impact of these risks on its core business and the achievement of its objectives by regularly updating DoJ sponsor division on budget pressures, requesting additional funds through monitoring rounds, engaging with ARAC and internal/external audit teams and cutting discretionary spending. A risk-based approach to the timing of the Inspection Programme continued during 2023-24.

A reduction in the capacity of the Business Support team led to a re-allocation of responsibilities during the latter part of 2023-24. CJI maintained close contact with its sponsor division both formally and informally to raise awareness of these risks and their potential impact for inspection publications and corporate governance responsibilities.

All CJI inspections include a formal risk assessment with mitigating plans in place and responsibility for delivery clearly assigned. Risk policies and processes are supported and maintained by the Chief Executive and the Business and Communications Manager with decisions on corporate risk management and the escalation of risks from the risk and

control framework assessed at the Senior Management Team with escalation to DoJ sponsor division when relevant. This system of internal control has been in place in CJI for the year ended 31 March 2024 and up to the date of approval of the Annual Report and Accounts. It accords with DoF guidance relating to corporate governance and management of risk.

Further information on CJI's risk assessment and its management of those risks in-year can be found within the Performance Analysis section of the Performance Report.

Internal audit

The CJI Internal Audit was provided by the NICS Group Internal Audit Team who completed an audit of CJI's HR support arrangements in 2023-24.

Shared services

Financial

CJI's Payroll and HR transactional support functions are provided via NICS HR and the NICS HR Connect service. Financial management, reporting and transactional support functions have been provided by FSD using NICS Finance Shared Services (formerly Account NI) with internal control exercised by the DoJ. The control responsibility and internal audit processes for those internal elements of the transaction streams that remain within CJI rest with the CJI Accounting Officer. These include validation of expenditure requests; compliance with delegated limits; segregation of duties; and adherence to the CJI Financial Procedures Manual.

The Deputy Director, Finance (DoJ) and the CJI Accounting Officer have individual responsibility to ensure that the two sets of controls provide an environment of appropriate control for their respective organisation/business area. These controls are incorporated into the Service Level Agreement governing the delivery of the service.

Throughout the year CJI has continued to ensure that its own controls and processes are operating effectively, with manual checking of data integrity and accuracy where necessary, specifically in the area of expense monitoring and approval (travel and subsistence) which lies with the CJI Accounting Officer. Any changes to CJI processes are managed within the ISO 9001:2015 Quality Management System to ensure that objectives are delivered with the control implications assessed, agreed and managed.

Information and Communications Technology (ICT)

CJI's ICT requirements during 2023-24 were provided by NICS Enterprise Shared Services (ESS). A detailed Service Level Agreement governs the delivery of these services.

Information Assurance

Staff awareness of information management and security is supported by the ISO 9001:2015 certified Quality Management System, which gives staff full access to all relevant and current security policies and guidance. Information management within CJI in-year was supported by CJI's Business and Communication Manager and the DoJ Security Branch with overall responsibility resting with the CJI Chief Executive.

An Information and Asset Risk Register is in place to assist CJI to manage its responsibilities in relation to the retention, handling and processing of data including personal data and compliance with the General Data Protection Regulation (GDPR).

CJI updated its Documents and Records Management policy in 2023-24 and raised awareness of its importance among all staff.

CJI provides the DoJ with details of its information management procedures and compliance with HM Government mandatory requirements on request.

During 2023-24 CJI focused on ensuring sound information security practices were maintained by staff working remotely.

Value for money

All proposed business changes are examined through the preparation of an appropriate and proportionate business case. If appropriate, benefit realisation plans and monitoring are built into all such developments with direct periodic reporting to the Senior Management Team for corporate projects. All procurement and contract management complies with UK and/or EU procurement regulations to ensure full and fair competition among prospective suppliers of goods and services. All procurement and contract management activities are managed in line with the Cabinet Office transparency guidelines and approvals processes, with supplier engagement compliant with UK Government and DoF procurement guidelines. CJI attends and is a member of the DoJ Procurement Forum and utilises the **eTendersNI** platform in relation to the letting of contracts where the value exceeds £5,000 - all contracts let by CJI in 2023-24 fell below the threshold that required the use of the eTendersNI platform.

As part of the selection process for new contracts, tender evaluation incorporates monetary and non-monetary factors and contracts are awarded to the most economically advantageous tender.

CJI reviews supplier performance information to ensure that quality and services are maintained for the duration of the contract and that contract management evaluations take place.

5. Review of the effectiveness of the governance framework

As Accounting Officer, I have responsibility for reviewing the effectiveness of the governance framework. This review is informed by the following:

- the Senior Management Team assesses the achievement of the CJI Business Plan objectives and performance on a continuous basis. The outcome of this continuous assessment is used to inform annual Business Plan(s) for the succeeding period and the development of future Corporate Plans;
- at the monthly Senior Management Team meetings the review of CJI financial reports indicated potential variances from budget that were satisfactorily explained;
- CJI fully or partially achieved all of its objectives. This included: commencing or completing work on four out of five new Inspections, one out of two Follow-up Reviews and progressing all of the outstanding inspections and reviews. CJI has effectively fulfilled its required Corporation Sole corporate governance requirements; maintained a Quality Management System/ISO accreditation; completed the induction of a new staff member in business support and delivered

an improved communications and digital media service. Effective contingency arrangements were put in place to deal with staff absence and minimise impacts on delivery of core business;

- a total of seven full Inspections and five Follow-up Reviews were published in 2023-24;
- an annual Internal Audit review was conducted by the independent NICS Group Internal Auditor to test the adequacy and effectiveness of systems of internal control as defined in the Public Sector Internal Audit Standards (PSIAS);
- there were no significant lapses in security in-year;
- CJI received an annual assurance statement from DoJ FSD concerning its internal controls governing risk and control monitoring activities;
- other relevant reporting processes and assurances provided by NICS Group Internal Auditor and other relevant sources of assurance; and
- CJI retained its ISO 9001:2015 certification for its Quality Management System following an audit by independent assessors. ISO 9001:2015 is a continuous improvement regime that maintains the quality standards for all CJI processes.

As part of the review of effectiveness of the governance framework, as the Accounting Officer I provide mid and end-of-year Stewardship Statements to the DoJ Accounting Officer on the effectiveness of the internal control and governance environment within CJI.

Conflicts of interest

All ARAC members, CJI staff members and attendees (with the exception of Internal and External Audit representatives) are required to complete an annual declaration of potential personal or business interests. This information is used to identify where potential conflicts of interest may apply. Should this information change in-year, CJI staff members, ARAC members and attendees (with the exception of Internal and External Audit representatives) are required to inform the Chief Executive and update their declaration of interests accordingly. The CJI **Register of Interests** is available for public inspection.

Members and attendees at the CJI ARAC are also required to disclose any potential conflicts of personal or business interest at the start of each ARAC meeting. Where a conflict arises, the individual is required to absent themselves from the subsequent discussion.

6. Budget Position and Authority

The Budget Act (Northern Ireland) 2024, which received Royal Assent on 14 March 2024, together with the Northern Ireland Spring Supplementary Estimates 2023-24 which were agreed by the Assembly on 9 April 2024, provide the statutory authority for the Executive's final 2023-24 expenditure plans. The Budget Act (Northern Ireland) 2024 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2024-25 financial year.

CJI has been issued with an opening Resource Budget allocation (non-ringfenced) for the 2024-25 financial year of £1,181,000. This represents a £73,000 increase to the prior year opening Resource Budget allocation.

7. Significant internal control issues

There were no significant internal control issues or Ministerial directions during 2023-24.

8. Accounting Officer Statement on Assurance

CJI has an established 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 the NICS Group Internal Audit Services operating to PSIAS. They deliver an agreed prioritised programme of system based audits covering all CJI systems over time. The Head of NICS Internal Audit Services provides me with an Annual Report and their professional opinion on the level of assurance that they can provide based on the work done. For the 2023-24 year they have provided overall satisfactory assurance.

REMUNERATION AND STAFF REPORT

REMUNERATION REPORT

The Remuneration Report provides information on the terms and conditions of employment applicable to CJI's senior management and the salary and pension entitlements along with any additional remuneration which is payable to the Inspectorate's most senior staff. This ensures transparency in relation to how staff salaries are set as well as the payments made and due to staff because of their employment.

Remuneration policy

The position of Chief Inspector of Criminal Justice in Northern Ireland is a public appointment and remuneration is a decision for the Minister of Justice (or in their absence, the DoJ) in line with any guidance issued by the Commissioner for Public Appointments Northern Ireland.

Other directly recruited staff employed by CJI are remunerated largely in line with NICS pay agreements and the CJI pay strategy approved by the DoF (formerly Department of Finance and Personnel (DFP)) in spring 2012.

The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS including those aligned with the NICS Senior Civil Service (SCS) pay scales is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement on the budget, the Northern Ireland public sector pay policy guidance was published on 31 May 2023 in FD (DoF) 05/23. This was subsequently updated on 12 March

2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including the SCS, for 2023-24 has been finalised and is due to be paid in June 2024. CJI is in the process of securing approval to implement the 2023-24 NICS pay award for its staff and payment will be made as soon as possible.

The CJI remuneration arrangements for staff are based on a system of pay scales for each grade, including SCS aligned grades, containing a number of pay points from minimum to maximum, allowing progression towards the maximum based on performance.

Service contracts

Directly recruited appointments are made in accordance with the Civil Service Commissioners (Northern Ireland) Order 1999, which requires appointment to be on merit, on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners for Northern Ireland specifies the circumstances when appointments may be made otherwise.

The current Chief Inspector was appointed in the absence of a Northern Ireland Executive and a Minister of Justice by the Permanent Secretary, DoJ in November 2019 for a period of three years.

Their appointment was extended in May 2022 by the then Minister of Justice for a further period of two years commencing from 30 November 2022.

The Deputy Chief Inspector and other members of staff 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 for Northern Ireland can be found at www.nicscommissioners.org.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior employees.

Remuneration and pension entitlements (audited information)

Single total figure of remuneration								
	Salary (£'000)		Benefits in kind (to nearest £100)		Pension Benefits* (to nearest £1,000)		Total (£'000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Ms J Durkin Chief Inspector	115 - 120	110 - 115	-	-	- 12	- 46	100 - 105	65 - 70
Mr J Corrigan Deputy Chief Inspector and Chief Executive	80 - 85	80 - 85	-	-	39	10	120 - 125	90 - 95

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

Salary

'Salary' includes gross salary and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by CJI and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid during the financial year (2022-23: £Nil).

Fair pay disclosures (audited information)

Reporting bodies are required to disclose the relationship between the highest paid director and the lower quartile (25th, percentile), median and upper quartile (75th percentile) staff remuneration of CJI's workforce.

The banded remuneration of the highest-paid director in CJI in the financial year 2023-24 was £115,000 - £120,000 (2022-23: £110,000 - £115,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below:

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)*	53,732	56,126	59,274
Pay ratio	2.19:1	2.09:1	1.98:1

2022-23**	25th percentile [restated]	Median [restated]	75th percentile [restated]
Total remuneration (£)*	52,851**	54,805**	58,451**
Pay ratio	2.13:1	2.05:1**	1.92:1**

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

** The comparative 2022-23 figures for 25th percentile, Median and 75th percentile 2022-23 are restated to rectify an error in the calculation of the 2022-23 figures as reported within the 2022-23 Annual Report and Accounts arising from the exclusion of a member of staff who joined the organisation in late March 2023 from the calculation reported in the 2022-23 Annual Report and Accounts.

For 2023-24 and 2022-23, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

Remuneration ranged from £25,000 - £30,000 to £115,000 - £120,000 (2022-23: £30,000 - £35,000 to £110,000 - £115,000).

Percentage Change in Remuneration (audited information)

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

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22 [restated]
Average employee salary and allowances	3.49%	-3.12%*
Highest paid director's salary and allowances	4.44%	0%

* The comparative figure for 2022-23 v 2021-22 for Average employee salary and allowances is restated to -3.12% from 7.84% to rectify (a) a calculation error and (b) exclusion of a member of staff who joined the organisation in late March 2023 in the calculation of the 2022-23 average employee salary and allowances figure reported within the 2022-23 Annual Report and Accounts.

The increase in the highest paid director's salary band from the previous financial year arises from the full year impact of a salary increase applied from 29 November 2022. No allowances, performance pay or bonus are payable.

The average salaries of all other employees (other than the highest paid director) in 2023-24 increased by 3.49% from the previous

year as a net result of the application of the 2022-23 staff pay award in the 2023-24 financial year and the conclusion of a time bound temporary promotion for one member of staff.

No allowances or performance pay are payable to all other employees (2022-23: £Nil).

Pension entitlements (audited information)

Name	Accrued pension at pension age as at 31/03/24 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/24 £'000	CETV at 31/03/23* £'000	Real increase in CETV £'000	Employer contribution to partnership pension account Nearest £100
Ms J Durkin <i>Chief Inspector</i>	55 - 60 plus a lump sum of 160-165	0 - 2.5 plus a lump sum of 0	1,403	1,309	-28	-
Mr J Corrigan <i>Deputy Chief Inspector and Chief Executive</i>	30 - 35	2.5 - 5	648	554	29	-

* Any members affected by the Public Service Pensions Remedy were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23 but are reported in the legacy scheme for the same period in 2023-24. As a result of the application of the Public Service Pensions (McCloud) Remedy and the subsequent rollback of the pension system, the CETV at 31/03/23 has been restated.

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date.

Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgment

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

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

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

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

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

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules.

As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025.

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

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the Seven-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using:

- Rolled back opening balance;
- Rolled back closing balance;
- CETV calculated by CSP on the rolled back basis; and
- No restatement of prior year figures where disclosed.

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Classic Plus is essentially a variation of Premium, but with benefits in respect of service before 1 October 2002 calculated broadly as per Classic.

Partnership Pension Account

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September.

The CPI in September 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024. Employee contribution rates for all members for the period covering 1 April 2024 – 31 March 2025 are as follows:

Scheme Year 1 April 2024 to 31 March 2025

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates - All members
From	To	From 1 April 2024 to 31 March 2025
£0	£26,302.49	4.6%
£26,302.50	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£160,965.00 and above		8.05%

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures, and from 2003-04 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the NICS pension arrangements. They also include

any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may have been due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

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

In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new SCAPE discount rate of 1.7% above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at <https://www.gov.uk/government/publications/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes/basis-for-setting-the-discount-rates-for-calculating-cash-equivalent-transfer-values-payable-by-public-service-pension-schemes>.

Real increase in CETV

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

Compensation for loss of office (audited information)

No compensation on early retirement or for loss of office was paid to members of senior management during 2023-24 (2022-23: £Nil).

STAFF REPORT

Staff costs (audited information)

Permanently employed staff costs comprise:

	Note	2023-24 Total £	2022-23 Total £
Wages and salaries	3	657,479	571,024
Social security costs	3	76,088	69,334
Other pension costs	3	210,261	183,709
Total Net costs		943,828	824,067

Main pension arrangements

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but CJI is unable to identify its share of the underlying assets and liabilities.

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023.

The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor.

As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. Further information can be found on the Department of Finance website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2023-24, employers' contributions of £203,281 were paid to the NICS pension arrangements (2022-23: £178,824) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2022-23: £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2022-23: 8% to 14.75%) of pensionable pay.

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

Employer contributions of £Nil, 0.5% (2022-23: £Nil, 0.5%) of pensionable pay, were 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. Contributions due to the partnership pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

No persons (2022-23: Nil persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2022-23: £Nil).

Average number of persons employed

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

	2023-24	2022-23
	Number	Number
Permanently employed staff		
Senior management	2.00	2.00
Inspectors	5.40	4.90
Administration and support staff	2.60	2.08
Total	10.00	8.98

Staff composition (audited information)

The number of staff employed at 31 March 2024 was as follows:

	Female staff Number	Male staff Number	Total staff Number
Permanently employed staff			
Senior management*	1	1	2
Inspectors	5	1	6
Administration and Support Staff	3	0	3
Total	9	2	11

During 2023-24 CJI had two employees who were equivalent to NICS Senior Civil Service grades. They were the Chief Inspector (Grade 3 equivalent) and the Deputy Chief Inspector and Chief Executive (Grade 5 equivalent).

At the start of the 2023-24 financial year, CJI had a complement of eleven permanent staff (10 Full Time Equivalent (FTE)). There were no staff changes in year.

The Chief Inspector has line management responsibility for the Deputy Chief Inspector, while the Deputy Chief Inspector has line management responsibility for the Inspection staff and Business and Communication Manager. The Business and Communication Manager has line management responsibility for two Business Support staff members.

Sickness absence

In 2023-24 the average level of staff sickness absence stood at 8.25 days per employee (2022-23: 4.27 days). This was primarily due to a period of long-term sickness absence. When the long-term sickness absence is excluded, the average level of staff sickness absence for 2023-24 stood at 1.16 days (2022-23: 0.73 days) per employee.

Staff turnover

During the 2023-24 financial year CJI had a staff turnover of 0% (2022-23: 10%) based on the number of leavers during the year divided by the average number of staff in post over the period.

Staff Engagement

As employees of CJI are public not civil servants, staff do not participate in the NICS Staff Survey. CJI senior management maintain on-going engagement with staff on a formal and informal basis.

Staff policies - recruitment, training and career development of disabled persons

CJI is an equal opportunities employer that seeks to appoint candidates for roles within the organisation based on merit through fair and open competition. CJI staff who participate in recruitment panels undertake NICS Recruitment and Selection training, which includes raising awareness of unconscious bias. CJI seeks to ensure equality of opportunity for all staff regardless of gender, age, community background or disability in relation to its employment practices.

In respect of disabled persons, CJI's staff policies default to those of the DoJ (its sponsoring Department) and the wider NICS with regard to Section 75 of the Northern Ireland Act 1998, the Disability Discrimination Act 1995 and the maintenance and promotion of a diverse and inclusive workforce. This includes supporting reasonable adjustments to working practices or the working environment if required by disabled persons.

CJI is committed to creating an inclusive workplace where all staff feel valued.

CJI was not required to arrange appropriate training for staff who had become disabled during the reporting period to ensure their continuing employment.

Other employee matters

a) Equality and diversity

CJI is committed to creating an inclusive working environment where individual differences are valued and respected, in which each employee is able to fulfil their potential and maximise their contribution. CJI seeks to provide a harmonious workplace where staff feel valued, respected and included and defaults to the NICS policy on **Equality, Diversity and Inclusion**.

CJI continues to meet its statutory obligations under the Fair Employment & Treatment (Northern Ireland) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and Article 55 Reviews to the Equality Commission for Northern Ireland, both of which assess the composition of the CJI workforce and the composition of applicants and appointees.

CJI uses the findings of its equality monitoring activity to monitor and inform activity to address any areas of under-representation should it be required.

Information on the gender profile of CJI's workforce can be found within the Staff Composition information contained in this and previous Annual Reports.

As a designated public authority, CJI has due regard to the need to promote equality of opportunity and the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions. Further information on CJI's **equality scheme and reports** can be found online. Information on work carried out by CJI in-year to promote equality, diversity and good relations can be found in the Performance Analysis section of this report.

b) Health and safety

CJI undertakes to comply fully with the requirements of the Health and Safety at Work (Northern Ireland) Order 1978 and all other relevant statutory provisions.

CJI will, as far as reasonably practicable, provide and maintain a safe place of work, maintain safe systems of work, and provide working conditions that will ensure a healthy and safe working environment. The health, safety and welfare of all personnel and all others affected by the conduct of their undertakings will be ensured as far as is reasonably practicable. CJI has in place a Health and Safety Policy which reflects this aim and its responsibilities as an employer.

c) Staff support and wellbeing

The health and wellbeing of CJI staff members is of paramount concern. It was a feature of CJI's Sustainability and Recovery Plan in response to the COVID-19 pandemic and was one of the 'People' targets of the CJI Business Plan 2023-24. As in other Inspectorates, staff will be expected to work beyond conditioned hours when the need arises, but that will be matched by time off in lieu and flexibility in working practices to meet the needs of those with caring responsibilities. CJI staff have access to the NICS Welfare Support Service and Employee Assistance Programme. Senior management recognise the importance of staff wellbeing and have sought to further develop team-working and engagement during 2023-24 through greater levels of office-based working.

d) Learning and development

CJI is committed to supporting the continued learning and development of staff acknowledging that skilled and engaged staff are an essential resource in terms of meeting the Inspectorate's current and future business needs and the achievement of its corporate objectives.

CJI sees learning and development as a collaborative process involving individual staff members and line managers which is linked to the Performance Management system. Training and development is delivered using a variety of learning delivery channels (including on-line, webinars and in-person), providing flexible access to learning. CJI is a participant in the Interchange Scheme which provides secondment/development opportunities for staff working within the public sector. Senior management and members of the Inspection Team in CJI are also members of the Chief

Executives' Forum and attended a number of virtual events, seminars and training events organised by the Forum throughout the year. All inspection staff participated in Safeguarding training, which was facilitated by the RQIA and jointly led by senior management in both organisations.

Expenditure on consultancy and temporary staff

Expenditure in relation to consultancy which supports the achievement of the Inspection Programme was £69,148 in 2023-24 (2022-23: £43,769). No expenditure was incurred in relation to temporary staff in 2023-24 (2022-23: Nil).

Off-payroll engagements

CJI had no 'off-payroll' engagements during 2023-24 or 2022-23.

Exit packages (audited information)

There were no exit packages agreed or in place within CJI during 2023-24 or 2022-23.

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

REGULARITY OF EXPENDITURE

Losses and special payments (audited information)

There were no losses or special payments in 2023-24 (2022-23: £Nil).

Remote contingent liabilities (audited information)

In addition to contingent liabilities reported within the meaning of International Accounting Standard (IAS) 37 Provisions, Contingent Liabilities and Contingent Assets, CJI is required to report liabilities for which the likelihood of economic benefit in settlement is too remote to meet the definition of a contingent liability. CJI has no such liabilities (2022-23: £Nil). Note 11 provides further details regarding the contingent liabilities that are included within the financial statements.

Accountability Report



James Corrigan
Chief Executive and Accounting Officer

24 June 2024

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of Criminal Justice Inspection Northern Ireland for the year ended 31 March 2024 under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Criminal Justice Inspection Northern Ireland's affairs as at 31 March 2024 and of Criminal Justice Inspection Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

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.

Basis for opinions

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

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

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Criminal Justice Inspection Northern Ireland's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

Other Information

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

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Justice (Northern Ireland) Act 2002 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of Criminal Justice Inspection Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

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

Responsibilities of the Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer for the financial statements

As explained more fully in the Statement of Chief Inspector of Criminal Justice and Chief Executive and Accounting Officer's Responsibilities, the Chief Inspector and Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and

- assessing Criminal Justice Inspection Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by Criminal Justice Inspection Northern Ireland will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with Criminal Justice Inspection Northern Ireland.

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

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

My procedures included:

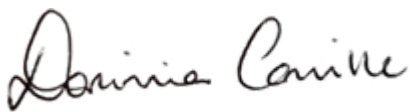
- obtaining an understanding of the legal and regulatory framework applicable to Criminal Justice Inspection Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;
- making enquires of management and those charged with governance on Criminal Justice Inspection Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Criminal Justice Inspection Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
 - performing analytical procedures to identify unusual or unexpected relationships or movements;
 - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
 - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
 - investigating significant or unusual transactions made outside of the normal course of business.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the 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.

Report

I have no observations to make on these financial statements.

**Dorinnia Carville**
Comptroller and Auditor General

Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

Date: 1st July 2024

FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2024

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

		2023-24	2022-23
	Note	£	£
Other operating income	4	(171)	(22)
Total operating income		(171)	(22)
Staff costs	3	943,828	824,067
Purchase of goods and services	3	264,880	234,471
Depreciation and impairment charges	3	5,035	5,039
Total operating expenditure		1,213,743	1,063,577
Net expenditure for the year		1,213,572	1,063,555
Finance expense		2	-
Net expenditure for the year before taxation		1,213,574	1,063,555
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure:			
Net (gain) on revaluation of property, plant and equipment	5	(149)	(558)
Net (gain) on revaluation of intangible assets	6	(1)	(69)
Comprehensive net expenditure for the year		1,213,424	1,062,928

The notes on pages 75 to 87 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

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

	Note	2024 £	2023 £
Non-current assets:			
Property, plant and equipment	5	8,337	10,399
Intangible assets	6	14	581
Total non-current assets		8,351	10,980
Current assets:			
Trade and other receivables	9	7,382	5,727
Cash and cash equivalents	8	51	82
Total current assets		7,433	5,809
Total assets		15,784	16,789
Current liabilities			
Trade and other payables	10	(232,279)	(204,860)
Total current liabilities		(232,279)	(204,860)
Total assets less total liabilities		(216,495)	(188,071)
Taxpayers' equity and other reserves			
General Fund		(217,095)	(189,028)
Revaluation Reserve		600	957
Total equity		(216,495)	(188,071)

The financial statements on pages 71 to 74 were approved by the Audit and Risk Assurance Committee on 6 June 2024 and were signed on its behalf by:



James Corrigan
Chief Executive and Accounting Officer

24 June 2024

The notes on pages 75 to 87 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

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

	Note	2023-24 £	2022-23 £
Cash flows from operating activities			
Net expenditure for the year		(1,213,574)	(1,063,555)
Adjustment for non-cash transactions	3	5,199	5,107
(Increase)/decrease in trade and other receivables	9	(1,655)	(2,182)
(Increase)/decrease in trade and other payables	10	28,095	24,670
Net cash outflow from operating activities		(1,181,935)	(1,035,960)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(3,211)	(1,285)
Net cash outflow from investing activities		(3,211)	(1,285)
Cash flows from financing activities			
Grants from sponsoring Department		1,185,000	1,050,000
Net financing		1,185,000	1,050,000
Net increase/(decrease) in cash and cash equivalents in the period		(146)	12,755
Cash and cash equivalents at the beginning of the period	8	(298)	(13,053)
Cash and cash equivalents at the end of the period	8	(444)	(298)

The notes on pages 75 to 87 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR YEAR ENDED 31 MARCH 2024

This statement shows the movement in the year on the different reserves held by CJI, analysed into 'general fund reserves' (that is, 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 CJI, to the extent that the total is not represented by other reserves and financing items.

	General Fund	Revaluation Reserve	Taxpayers' Equity
	£	£	£
Balance at 31 March 2022	(175,718)	575	(175,143)
Grants from sponsoring Department	1,050,000	-	1,050,000
Comprehensive net expenditure for the year	(1,063,555)	627	(1,062,928)
Other reserves movements including transfers	245	(245)	-
Balance at 31 March 2023	(189,028)	957	(188,071)
Grants from sponsoring Department	1,185,000	-	1,185,000
Comprehensive net expenditure for the year	(1,213,574)	150	(1,213,424)
Other reserves movements including transfers	507	(507)	-
Balance at 31 March 2024	(217,095)	600	(216,495)

The notes on pages 75 to 87 form part of these accounts.

NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by HM Treasury. 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 CJI for the purpose of giving a true and fair view has been selected. The particular policies adopted by CJI are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

a) Accounting convention

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

The accounts are stated in pound sterling, which is CJI's functional and presentational currency. Unless otherwise noted, the amounts shown in these financial statements are in pound sterling (£).

b) Pensions

Past and present employees are covered by the provisions of the NICS pension arrangements which are described in the Salary and Pension Entitlements section of the Remuneration Report. The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependants' benefits. The organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the NICS pension arrangements of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the NICS pension arrangements. In respect of the defined contribution elements of the schemes, the organisation recognises the contributions payable for the year.

c) Staff costs

Under IAS 19, Employee Benefits, 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.

d) Leases

IFRS 16 Leases has been implemented from 1 April 2022. It largely removes the distinction between operating and finance leases and introduces a single lease accounting model. A lessee is required to recognise ('right-of-use') assets and liabilities for all leases (apart from the exemptions listed below). This replaces the previous standard, IAS 17 Leases, representing a change in accounting policy applied in accordance with IAS 1 and IAS 8 as adapted by the FReM.

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

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

CJI did not hold any leases on or after 1 April 2023.

e) Grant-in-aid

CJI is funded by Grant-in-aid from the Department of Justice (DoJ). Grant-in-aid matches CJI's cash needs, is accounted for on a cash basis as financing and is reflected in Taxpayers' Equity.

f) Property, plant and equipment

Expenditure on property, plant and equipment is capitalised if it is intended for use on a continuous basis. Property, plant and equipment is valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics. Any gain on revaluation is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses a revaluation loss on the same asset previously recognised in that Account. Other gains are credited to the Revaluation Reserve. Losses arising on revaluation are taken to the Revaluation Reserve unless they exceed previous revaluation gains in which case they are taken to the Statement of Comprehensive Net Expenditure.

g) Depreciation

Depreciation is provided on property, plant and equipment on a straight-line basis to write off the cost or revaluation less any residual value evenly over the asset's anticipated life as follows:

Refurbishment Costs	-	10 years;
Information Technology	-	3 to 10 years; and
Office Equipment, Furniture & Fittings	-	up to 15 years.

A further adjustment is made for any backlog depreciation arising from the requirement to value assets by reference to current costs and from this, the backlog depreciation is posted to the revaluation reserve.

h) Realised element of depreciation from Revaluation Reserve

Depreciation is charged to expenditure on the revalued amount of property, plant and equipment and intangibles. An element of depreciation therefore arises due to the increase in valuation and is in excess of the depreciation that would be charged on the historical cost of assets. The amount relating to this excess is a realised gain on disposal and is transferred from the Revaluation Reserve to the General Fund.

i) Intangible assets

Intangible assets which comprise computer software and software licenses are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics. Any gain on revaluation is credited to the Statement of Comprehensive Net Expenditure to the extent that it reverses a revaluation loss on the same asset previously recognised in that Account. Other gains are credited to the Revaluation Reserve. Losses arising on revaluation are taken to the Revaluation Reserve unless they exceed previous revaluation gains in which case they are taken to the Statement of Comprehensive Net Expenditure.

Software licences are amortised over the shorter of the term of the licence and the useful economic life.

j) Contingent liabilities

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, CJI discloses as contingent liabilities, potential future obligations arising from past obligating events where the existence of such obligations remain uncertain pending the outcome of future events outside CJI's control, unless their likelihood is considered to be remote. Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts.

k) Value added tax

CJI is not eligible to register for value added tax (VAT) and all costs are shown inclusive of VAT.

l) Corporation tax

As an Executive Non-Departmental Public Body (NDPB), CJI falls within the scope of Corporation Tax provision in respect of trading profits. Activities have been appropriately assessed and are not considered to be trading and therefore are not subject to Corporation Tax.

m) Revaluation Reserve

The Revaluation Reserve reflects the unrealised balance of the cumulative indexation revaluation adjustments to non-current assets.

n) Financial instruments**i) Recognition and de-recognition of Financial assets and Financial liabilities**

Financial assets and liabilities are recognised when the organisation becomes party to the contractual provisions of the instrument. Financial assets are de-recognised when the organisation no longer has rights to the cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are de-recognised when the obligation under the liability is discharged, cancelled or expires.

o) Financial assets**ii) Cash and cash equivalents**

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

iii) Financial liabilities**Trade and other payables**

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount, less provision for impairment.

o) 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 judgment in the process of applying the Office's accounting policies. CJI continually evaluates its estimates, assumptions and judgments 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 applied to these financial statements have been evaluated and are considered to carry no significant risk of causing material adjustment to the carrying amount of the assets and liabilities.

p) Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2023-24 financial year:

CJI has considered those new Standards, interpretations and amendments to existing Standards which have been published and are may be applicable for CJI's accounting periods beginning on or after 1 April 2023 or later periods. CJI considers that these are either not relevant or material to its operations.

q) Accounting standards, interpretations and amendments to published Standards not yet effective

CJI has considered those new Standards, interpretations and amendments to existing Standards which have been published but are not yet effective, nor adopted early for these Accounts. Other than as outlined below, CJI considers that these are either not relevant or material to its operations.

Standard	IFRS 18 Presentation and Disclosure in Financial Statements
Effective date	January 2027
FReM application	Not before 2027-28
Description of revision	IFRS 18 Presentation and Disclosure in Financial Statements was issued in April 2024, replacing IAS 1 Presentation of Financial Statements, and is effective for accounting periods beginning on or after 1 January 2027.
Comments	IFRS 18 will be implemented, as interpreted and adapted for the public sector if required, from a future date (not before 2027-28) that will be determined by the UK Financial Reporting Advisory Board in conjunction with HM Treasury following analysis of this new standard.

r) Financial reporting - future developments

CJI has considered the accounting initiatives identified by HM Treasury and Department of Finance covering potential changes and projects where standards, amendments or interpretations are in development. CJI considers that these changes are either not relevant or material to its operations.

2. STATEMENT OF OPERATING EXPENDITURE BY OPERATING SEGMENT

In the opinion of the Management Team, CJI operates only one reportable segment and all income and expenditure as shown in the Statement of Comprehensive Net Expenditure is attributable to the overall services provided by CJI. All CJI's financing is derived from the DoJ through Grant-in-aid and all services undertaken are within Northern Ireland. All non-current assets are located in Northern Ireland.

3. EXPENDITURE

	Note	2023-24 £	2022-23 £
Staff costs*:			
Wages and salaries		657,479	571,024
Social security costs		76,088	69,334
Other pension costs		210,261	183,709
		943,828	824,067
Purchase of goods and services:			
Cash items:			
Accommodation costs, maintenance and utilities		32,733	25,294
IT, communications and office services		26,246	29,524
Consumables, equipment and transport costs		129	-
Contracted out and managed services		98,606	96,943
Professional and consultancy costs		71,966	45,885
Staff related costs		16,785	23,029
Auditors' remuneration		17,900	13,100
Other expenditure		351	628
		264,716	234,403
Non-cash items:			
Loss on disposal of property, plant and equipment		164	68
		264,880	234,471
Depreciation and impairment charges:			
Depreciation	5	4,375	3,935
Amortisation	6	568	1,128
Net (gain)/loss on revaluation		92	(24)
		5,035	5,039
Finance expense:			
Interest payable and similar charges		2	-
Total		1,213,745	1,063,577

* Further analysis of staff costs is located in the Staff Report within the Accountability Report.

4. INCOME

	2023-24	2022-23
	£	£
Other non-trading income	171	22
Other operating income	171	22

5. PROPERTY, PLANT AND EQUIPMENT

2023-24	Refurbishment Costs	Office Equipment, Furniture and Fittings	Information Technology	Total
	£	£	£	£
Cost or valuation				
At 1 April 2023	18,805	32,684	11,776	63,265
Additions	-	1,520	900	2,420
Disposals	-	-	(1,499)	(1,499)
Revaluation released to SOCNE	-	(54)	(55)	(109)
Revaluations	-	344	(114)	230
At 31 March 2024	18,805	34,494	11,008	64,307
Depreciation				
At 1 April 2023	17,918	27,622	7,326	52,866
Charged in year	665	924	2,786	4,375
Disposals	-	-	(1,335)	(1,335)
Revaluation released to SOCNE	-	(6)	(11)	(17)
Revaluations	-	134	(53)	81
At 31 March 2024	18,583	28,674	8,713	55,970
Carrying amount at 31 March 2024	222	5,820	2,295	8,337
Carrying amount at 31 March 2023	887	5,062	4,450	10,399

There is no outstanding finance on the above assets.

5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

2022-23	Refurbishment Costs	Office Equipment, Furniture and Fittings	Information Technology	Total
	£	£	£	£
Cost or valuation				
At 1 April 2022	18,805	38,311	17,176	74,292
Additions	-	1,414	1,285	2,699
Disposals	-	(7,496)	(7,493)	(14,989)
Revaluation released to SOCNE	-	-	47	47
Revaluations	-	455	761	1,216
At 31 March 2023	18,805	32,684	11,776	63,265
Depreciation				
At 1 April 2022	16,835	34,336	12,011	63,182
Charged in year	1,083	515	2,337	3,935
Disposals	-	(7,495)	(7,437)	(14,932)
Revaluation released to SOCNE	-	-	23	23
Revaluations	-	266	392	658
At 31 March 2023	17,918	27,622	7,326	52,866
Carrying amount at 31 March 2023	887	5,062	4,450	10,399
Carrying amount at 31 March 2022	1,970	3,975	5,165	11,110

There is no outstanding finance on the above assets.

Property, plant and equipment are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics.

6. INTANGIBLE ASSETS

2023-24	Software licences	Website	Total
	£	£	£
Cost or valuation			
At 1 April 2023	3,018	4,164	7,182
Additions	-	-	-
Disposals	-	-	-
Revaluations	134	-	134
At 31 March 2024	3,152	4,164	7,316
Amortisation			
At 1 April 2023	2,821	3,780	6,601
Charged in year	184	384	568
Disposals	-	-	-
Revaluations	133	-	133
At 31 March 2024	3,138	4,164	7,302
Carrying amount at 31 March 2024	14	-	14
Carrying amount at 31 March 2023	197	384	581

There is no outstanding finance on the above assets.

6. INTANGIBLE ASSETS (CONTINUED)

2022-23	Software licences £	Website £	Total £
Cost or valuation			
At 1 April 2022	4,254	3,671	7,925
Additions	-	-	-
Disposals	(1,594)	-	(1,594)
Revaluations	358	493	851
At 31 March 2023	3,018	4,164	7,182
Amortisation			
At 1 April 2022	3,394	2,880	6,274
Charged in year	676	452	1,128
Disposals	(1,583)	-	(1,583)
Revaluations	334	448	782
At 31 March 2023	2,821	3,780	6,601
Carrying amount at 31 March 2023	197	384	581
Carrying amount at 31 March 2022	860	791	1,651

Intangible assets comprise software licenses and the associated implementation costs of purchase. There is no outstanding finance on the above assets.

Intangible assets are valued at current replacement cost by using the Price Index Numbers for Current Cost Accounting published by the Office for National Statistics.

7. FINANCIAL INSTRUMENTS

As the cash requirements of CJI are met through Grant-in-aid provided by the DoJ, Financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with CJI's expected purchase and usage requirements and CJI is therefore exposed to little credit, liquidity or market risk.

8. CASH AND CASH EQUIVALENTS

	2023-24	2022-23
	£	£
Balance at 1 April	(298)	(13,053)
Net change in cash and cash equivalent balances	(146)	12,755
Balance at 31 March	(444)	(298)
The following balances at 31 March were held at:		
NI banking pool	(495)	(380)
Cash in hand	51	82
Balance at 31 March	(444)	(298)

Balances for Cash and cash equivalents are disclosed in the Statement of Financial Position as follows:

		2023-24	2022-23
	Note	£	£
Current assets		51	82
Current liabilities	10	(495)	(380)
Total		(444)	(298)

9. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2023-24	2022-23
	£	£
Amounts falling due within one year		
Prepayments	7,380	5,727
Other receivables	2	-
Total	7,382	5,727

10. TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

		2023-24	2022-23
	Note	£	£
Amounts falling due within one year			
Bank overdraft	8	495	380
Other payables		75,169	70,240
Accruals		156,615	134,240
Total		232,279	204,860

11. CONTINGENT LIABILITIES DISCLOSED UNDER IAS 37

CJI has the following contingent liabilities with settlement dates unknown in all cases:

Public Sector Pensions - Injury to Feelings Claims

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

Holiday pay

The Court of Appeal judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can extend back as far 1998. However, the PSNI appealed the Court of Appeal judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2023-24 Holiday Pay provision has been estimated by HR and covers the period from November 1998 to 31 March 2020. There are still some significant elements of uncertainty around this estimate for a number of reasons:

1. Outstanding legal advice now required following the Supreme Court judgment;
2. Lack of accessible data for years previous to 2011; and
3. Ongoing negotiations with Trade Union and their legal representatives.

There were no other contingent liabilities at 31 March 2024.

12. RELATED PARTY TRANSACTIONS

CJI is a Non-Departmental Public Body (NDPB) and is sponsored by the DoJ. The DoJ is considered as CJI's ultimate controlling party. The DoJ is regarded as a related party. During the accounting period CJI has had various material transactions with the DoJ.

In addition, CJI has had various transactions with other Northern Ireland, UK Central Government Departments and with HM Inspectorate of Prisons, HM Inspectorate of Constabulary and Fire & Rescue Services and HM Crown Prosecution Service Inspectorate.

No Senior Management Team (Board) member, key manager or other related party has undertaken any material transactions with CJI during the year ended 31 March 2024.

13. EVENTS AFTER THE REPORTING PERIOD

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

Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 1 July 2024.

**Criminal Justice Inspection
Northern Ireland**
a better justice system for all



First published in Northern Ireland in July 2024 by

**Criminal Justice Inspection
Northern Ireland**

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