

Northern Ireland Courts and Tribunals Service

ANNUAL REPORT AND ACCOUNTS 2024-25



Northern Ireland Courts and Tribunals Service

Annual Report and Accounts 2024-25 For the year ended 31 March 2025

Laid before the Northern Ireland Assembly under
Section 11(3)(c) of the Government Resources
and Accounts Act (Northern Ireland) 2001
by the Department of Justice

on

03 July 2025



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PART 1 - PERFORMANCE REPORT

OVERVIEW

The purpose of the Overview is to provide sufficient information to ensure that the remit and purpose of the Northern Ireland Courts and Tribunals Service (NICTS) is understood. This overview includes:

- a statement from the Director of NICTS providing his perspective on the performance of NICTS over the period;
- a statement of the purpose and activities of NICTS;
- the key issues and risks that could affect NICTS in delivering its objectives; and
- a performance summary.

FOREWORD BY THE DIRECTOR OF NICTS

I am pleased to introduce the NICTS Annual Report and Accounts for 2024-25.

The Performance Summary section of this Report highlights the range of work carried out over the past year. Key to this is the commitment and professionalism of staff across the Agency in ensuring our essential public services are delivered. I would like to take this opportunity to formally record my thanks to colleagues across NICTS for their work. The ongoing delivery of our People Strategy to support and develop staff continues to be a key priority.

2024-25 was an important year for NICTS as we commenced the delivery of Themis, our flagship business transformation programme that will incrementally replace aging line of business IT systems and will be pivotal in modernising courts and tribunals, enhancing efficiency, and improving access to justice services across Northern Ireland.

As we enter 2025-26, we continue to face resourcing challenges, but the delivery of our Vision 2030 modernisation portfolio and our ongoing contribution to wider initiatives to improve the speed and efficiency of the justice system bring significant opportunities.

One of the Agency's aims is 'Working in Partnership' and, as always, I would like to thank the judiciary and our partner organisations and stakeholders for their support.

Glyn Capper
Director, NICTS

STATEMENT OF PURPOSE AND ACTIVITIES

This is the Annual Report and Accounts for NICTS for the financial year ended 31 March 2025. These financial statements have been prepared in accordance with directions given by the Department of Finance (DoF) in pursuance of the Government Resources and Accounts Act (Northern Ireland) 2001.

Who we are

NICTS is an Executive Agency of the Department of Justice (DoJ) in Northern Ireland, accountable to the Northern Ireland Assembly through the Minister for Justice. The Northern Ireland Assembly was restored on 3 February 2024, with Naomi Long reappointed as Minister for Justice.

The role of NICTS includes:

- **supporting:**
 - an independent Judiciary;
 - Northern Ireland's courts;
 - the majority of Northern Ireland's tribunals;
 - the Coroners' Service for Northern Ireland (CSNI); and
 - the delivery of legacy inquests through the Legacy Inquest Unit (LIU).
- **enforcing** civil court judgments through the Enforcement of Judgments Office (EJO);
- **collecting and enforcing** outstanding financial penalties imposed (or registered) by a criminal court through the Fine Collection and Enforcement Service (FCS);
- **managing** funds held in court on behalf of minors and patients; and
- **advising** the DoJ and Minister of Justice on matters relating to the operation of NICTS.

NICTS also:

- provides **administrative support** to:
 - the Parole Commissioners for Northern Ireland (PCNI);
 - the Historical Institutional Abuse (HIA) Redress Board; and
 - the Truth Recovery Redress Service (TRRS)
- **sponsors** the Planning Appeals Commission and Water Appeals Commission (PACWAC).

An overview of the work of the Agency is provided below:



NICTS at a Glance

based on the 2024-25 financial year



We have approximately 900 members of staff.



We support over 70 salaried and 600 fee paid judicial office holders.



We supported over 74,000 criminal, civil and family court cases.



We supported over 7,300 tribunal cases.



We supported 25 legacy inquest hearings.



Coroners Service dealt with 5,407 deaths and supported 76 inquests.



We launched the 'Themis' programme to transform the delivery of courts and tribunals services.



70 courtrooms have been digitally enabled for remote and hybrid hearings.



Over 260,000 audio or video connections were made for remote and hybrid court and tribunal hearings.



Our total resource expenditure was £115m.



We received £39m in fees and income.



We operate 24 properties with an asset value of £232m.



We managed over £390m of funds held in court.



We collected £12m of fines.



We managed contracts with a combined value of over £300m.



The Enforcement of Judgments Office enabled the recovery of over £6m of debt and 264 properties.



We made 533 compensation payments totalling £17m to victims of historical institutional abuse on behalf of the HIA Redress Board.

Corporate aims and values

Our three corporate aims are “Working in Partnership; Supporting the Judiciary; and Improving Courts and Tribunals”.

All of our work is underpinned by the Northern Ireland Civil Service (NICS) values of:

Integrity - putting the obligations of public service above your own personal interests;

Honesty - being truthful and open;

Objectivity - basing our advice and decisions on rigorous analysis of the evidence; and

Impartiality - acting solely according to the merits of the case and serving equally well Ministers of different political persuasions.

How we are structured

The Agency Framework Document sets out the arrangements for the effective governance, financing and operation of NICTS and is available on the NICTS website at www.justice-ni.gov.uk/courts-and-tribunals.

Shared Services

The Agency makes use of a number of Departmental and NICS centralised functions including:

- Human Resources - Northern Ireland Civil Service Human Resources (NICSHR)¹ and HR Connect;
- Procurement - Construction and Procurement Delivery;
- IT services - IT Assist (for PCs and Network Services) and NI Direct (for call handling and citizen facing services);
- Finance functions - Account NI;
- Management information - DoJ Analytical Support Group (ASG);
- Legal services - Departmental Solicitor's Office (DSO); and
- Internal Audit Services - NICS Group Internal Audit and Fraud Investigation Services within DoF incorporates the DoJ Internal Audit team.

Working with partners

Courts and tribunals are an important component of the justice system in Northern Ireland; the Agency works with a wide range of partners and other justice system stakeholders. These include:

- The Judiciary;
- The Law Society of Northern Ireland;
- The Bar of Northern Ireland;
- Guardian Ad Litem Agency;
- The Public Prosecution Service (PPS) for Northern Ireland;
- The Police Service of Northern Ireland (PSNI); and
- Voluntary sector organisations.

The Agency's relationships with stakeholders and providers are central to its work.

Support for the Northern Ireland Judiciary

NICTS is responsible for providing administrative support to the Northern Ireland Judiciary. There are 74 salaried judicial office holders, 78 deputy court judicial officers, 102 Lay Magistrates, 39 Parole Commissioners, 21 PACWAC Commissioners and 417 tribunal members.

¹ NICSHR is the NICS' centralised human resources function. It falls under the responsibility of the DoF.

Principal Risks and Uncertainties

NICTS has well-established governance structures that include the identification and mitigation of risks within a formal risk management process. A risk management review is commissioned each quarter across all areas of the Agency and a Corporate Risk Register is maintained reflecting the Departmental format and scoring methodology. The Corporate Risk Register is reviewed each quarter by the Senior Management Team (SMT) and is presented to the Audit and Risk Assurance Committee (ARAC). Each risk is pro-actively managed with controls and countermeasures agreed, with a view to minimising impact on the objectives of the Agency.

Strategic risks are regularly reviewed and scrutinised by the Agency Board and ARAC. A summary of the organisation's key risks identified in 2024-25 include:

- resources (staffing and budget);
- business recovery;
- degradation of the court estate; and
- records and information management.

2024-25 PERFORMANCE SUMMARY

Agency Business Plan

The 2024-25 NICTS Business Plan was approved by the Minister for publication in June 2024. As noted in the Business Plan, the Agency is committed to supporting DoJ in delivering the Executive's strategic objectives.

The Business Plan sets out Business Objectives to measure the Service's performance. The NICTS three corporate aims are supported by four key themes:

- Working in partnership, deliver efficient and effective court, tribunal and enforcement services and support an independent Judiciary;
- Develop and lead our people to achieve our business objectives;
- Develop improved court, tribunal, and enforcement services that meet the needs of our stakeholders; and
- Deliver effective corporate governance, finance and procurement arrangements.

The four themes were translated into actions for delivery across the organisational business areas. The tables in the Performance Analysis section summarise the key activities and priorities as noted in the Business Plan including a statement on the year end position.

Forward look

As we look ahead, we continue to face a range of challenges, including budgetary pressures and the impact of backlogs in courts. Nevertheless, delivering our essential public services on a day-to-day basis is key to all that we do.

Continuing to progress our People Strategy is a key priority. Following a successful bespoke recruitment campaign for Court Clerks in 2024, we have launched our first Workforce Delivery Plan to help ensure the right people are in the right place, at the right time.

Key to our Strategic Objective to 'Modernise court, tribunal and enforcement services that meet the needs of our stakeholders' is the ongoing delivery of Themis . The implementation of a new operating model, digital solution and web portal will be on a phased basis over five years, commencing with Small Claims in 2025, followed by Tribunals, Civil, Family and finally Criminal business by 2029.

The Estates Modernisation Programme continues to deliver our Estate Strategy. This will be used to establish asset management plans and to inform future investment requirements to achieve our aims of: Improved User Experience; Improved Resilience; Improved Value for Money; and Improved Sustainability. In addition, we continue to progress three major capital projects: the modernisation of the Royal Courts of Justice; the Old Town Hall in Belfast; and Bishop Street Courthouse in Derry/Londonderry.

The full range of objectives and targets for the incoming business period are published in the NICTS Business Plan available at: [Northern Ireland Courts and Tribunals Service - Business Plan | Department of Justice \(justice-ni.gov.uk\)](#).

PERFORMANCE ANALYSIS

Performance against Business Plan for 2024-25

As previously noted, the Business Plan for 2024-25 sets out Strategic Objectives to measure the Agency's performance.

More detail on how NICTS performed against our four themes is set out in the following tables, including a statement on the year-end position:

2024-25 Strategic Objectives and Actions

Strategic Objective 1 – Working in partnership, deliver efficient and effective court, tribunal and enforcement services and support an independent Judiciary.		
Ref	Objective	Position at 31 March 2025
1.1	<p>Support the judiciary, courts, tribunals and enforcement services by:</p> <ul style="list-style-type: none"> ensuring the availability of appropriately trained staff for each business area; and maximising the availability of appropriate court and hearing venues and infrastructure to support hearings; <p>in line with the Victim Charter; NICTS performance standards; and available resources.</p>	<p>Achieved</p> <p>While there were a number of vacancies throughout the year, Court Operations staff provided support to the scheduled and additional courts.</p> <p>An EO1 Court Clerk external recruitment exercise concluded in Q2 2024-2025. Placements from this competition commenced from November 2024.</p>
1.2	<p>Work in partnership with stakeholders to support the recovery of the justice system by providing administrative support to additional scheduled courts, subject to the provision of funding.</p>	<p>Achieved</p> <p>Additional Crown Courts and Magistrate Contest Courts were facilitated.</p>
1.3	<p>Support delivery of justice reform initiatives including:</p> <ul style="list-style-type: none"> committal reform; bail and remand reform; speeding up justice; reviewing the remit of the magistrates' court; and implementation of Gillen review recommendations. 	<p>Achieved</p> <p>Court Operations provided support to several justice reform initiatives.</p>

Strategic Objective 1 – Working in partnership, deliver efficient and effective court, tribunal and enforcement services and support an independent Judiciary.

Ref	Objective	Position at 31 March 2025
1.4	<p>Support the delivery of the legacy inquest caseload for 2024-25 to include:</p> <ul style="list-style-type: none"> • preparation and delivery of findings for those legacy inquests concluded before 1 May 2024; • collation and transfer of disclosure to the Independent Commission for Reconciliation and Information Recovery (ICRIR) for all legacy cases referred to them; and • preparation, planning, and delivery of the legacy inquests which fall outside the scope of the 2003 Legacy Act. 	<p>Achieved</p> <p>In 2024-25 findings were delivered in seven legacy inquests and findings are awaited in three inquests that had concluded during the year.</p> <p>At the end of 2024-25 work is ongoing in seven inquests that fall outside the scope of the Act. These have been allocated to coroners and have yet to begin hearing evidence.</p> <p>Judicial Reviews, appeals and other legal proceedings are ongoing in eleven further inquests.</p>

Strategic Objective 2 – Develop and lead our people to achieve our business objectives.

Ref	Objective	Position at 31 March 2025
2.1	<p>Deliver the NICTS People Strategy Year 2 (2024-25) Delivery Plan under the pillars of:</p> <ul style="list-style-type: none"> • Skills; • Leadership; • Engagement; • Wellbeing; and • Resources. 	<p>Achieved</p> <p>Our NICTS People Strategy Year Two (2024-25) Delivery Plan was published in April 2024.</p> <p>In the 12 months following its launch we have introduced a NICTS People and Engagement Forum and NICTS Wellbeing Forum to bring forward ideas and suggestions to enhance how we engage and communicate with our staff, improve wellbeing, and support fundraising initiatives across the Agency.</p> <p>Our first bespoke recruitment process to fill EO1 Court Clerk vacancies launched in June 2024. Training modules for new staff joining NICTS commenced in April 2025.</p> <p>To complement our “Welcome to NICTS” sessions and further enhance induction for all staff joining NICTS, "Tea and Talk" sessions, hosted by a member of the NICTS SMT, were launched in August 2024.</p> <p>The Themis Team continues to involve and</p>

Strategic Objective 2 – Develop and lead our people to achieve our business objectives.

Ref	Objective	Position at 31 March 2025
		<p>update staff, judiciary and stakeholders as the programme progresses to ensure that those directly impacted by the change are involved in designing our future services and new ways of working.</p> <p>Resilience training continues to be delivered to staff across the Agency.</p>
2.2	Develop the NICTS People Strategy Year 3 (2025-26) Delivery Plan.	<p>Achieved</p> <p>A People Strategy Year Three (2025-26) Delivery Plan, containing actions to enhance induction, increase opportunities for learning and development, improve how we communicate, support wellbeing, and help secure the resources we need to deliver our strategic objectives will be published by July 2025.</p>

Strategic Objective 3 – Develop and innovate to improve court, tribunal and enforcement services that meet the needs of our stakeholders.

Ref	Objective	Position at 31 March 2025
3.1	To appoint a Delivery Partner to support the Themis Project in transforming the NICTS, subject to full business case approval and funding.	<p>Achieved</p> <p>Following competitive dialogue procurement and full business case approval, the Themis contract was awarded on 8 August 2024.</p>

Strategic Objective 3 – Develop and innovate to improve court, tribunal and enforcement services that meet the needs of our stakeholders.

Ref	Objective	Position at 31 March 2025
3.2	Deliver the agreed programme of service modernisation projects included in the Vision 2030 Delivery Plan for 2024-25.	<p>Achieved</p> <p>Courtroom Technology Project completed in September 2024 with new audio and video technology installed within 70 courtrooms and hearing rooms.</p> <p>Jury Management Action Plan completed. Residual improvement activities will be delivered through Themis.</p> <p>New video conferencing solution, to replace Sightlink, for hybrid and remote court and tribunal hearings remains on schedule with 24-25 deliverables completed to plan. New Webex solution is scheduled to be fully implemented by October 2025.</p> <p>Enduring Power of Attorney (EPA) – Discovery work completed and report with next steps approved by the Programme Board in September 2024. Work on the redrafted digital forms and guidance was completed by April 2025.</p>
3.3	To conclude initial data analysis activities and commence the development of a Strategic Asset Management Plan aligned to the NICTS Estate Strategy.	<p>Achieved</p> <p>Building related data and metrics have been collated in accordance with the General Land and Property Register schema, and the Cabinet Office Asset Data Standard.</p>
3.4	Progress the modernisation of the Royal Courts of Justice project and agree a decant strategy.	<p>Achieved</p> <p>The Outline Business Case (OBC) for the Modernisation of the Royal Courts of Justice project was approved in August 2024, and the Integrated Consultancy Team (ICT) commenced Stage 2 of the design development in December 2024. A task and finish group (T&FG) was established to discuss and agree the decant strategy. This group endorsed a decant proposal in March 2025.</p>

Strategic Objective 3 – Develop and innovate to improve court, tribunal and enforcement services that meet the needs of our stakeholders.

Ref	Objective	Position at 31 March 2025
3.5	Appoint an integrated consultancy team for the modernisation of Bishop Street project.	<p>Partially Achieved</p> <p>Due to resourcing constraints, the procurement competition to appoint the integrated consultancy team for the modernisation of Bishop Street project, was launched in February 2025, with appointment anticipated in the Autumn.</p>
3.6	Monitor estates related greenhouse gas emissions and deliver an agreed programme of interventions to reduce carbon emissions and improve energy efficiency and environmental sustainability.	<p>Achieved</p> <p>Emissions were monitored on a monthly basis and investment in energy efficiency interventions continued across the estate.</p>

Strategic Objective 4 – Deliver effective corporate governance, finance, and procurement arrangements.

Ref	Objective	Position at 31 March 2025
4.1	Ensure the effective use of the Agency's budget to maximise efficiency and effectiveness.	<p>Achieved</p> <p>Financial position monitored throughout the reporting period to ensure underspend kept to a minimum.</p>
4.2	Ensure effective and appropriate corporate governance processes are adhered to across the Agency including appraisal and evaluation of expenditure, procurement of goods and services, contract management and statutory compliance.	<p>Achieved</p> <p>Finance Branch continue to review and approve business cases across the Agency, ensuring appropriate challenge, appraisal, and evaluation of all expenditure proposals.</p>

Court Operations

A key focus for 2024-25 was to provide stability to the Agency by working in conjunction with HR colleagues to develop a bespoke recruitment campaign for EO1 court clerks.

Court operational staff continued to support the independent Judiciary in the recovery of courts which included the scheduled and additional courts.

Further details on Court Operations' performance can be found at Annex B.

Tribunals and Enforcement Division

Tribunal Business

The Tribunals Hearing Centre continued to retain remote hearing technology for appellants and accommodated in person hearings as required. Hearings have also taken place in secure hospital settings to ensure the best interests of vulnerable appellants are served.

The use of a cloud-based solution having been extended to all Tribunals, the secure digital exchange of information with tribunal panel members and other departments has continued to be facilitated, ensuring the security of sensitive data while continuing to realise efficiencies.

The Appeals Service (TAS)

The Northern Ireland Assembly recommenced on 3 February 2024, however transfer of The Appeals Service and Rent Assessment Panel (TAS) from the Department for Communities (DfC) to NICTS has been delayed.

The Minister of Justice confirmed that her Department remains committed to the transfer of TAS to NICTS. This position is being kept under review as the mandate progresses and TAS preparatory work continues to ensure fitness for purpose in advance of formal project structures being established.

Enforcement of Judgments Office (EJO)

New applications for the recovery of money debts remain at a level comparable to the previous year, with 2,873 applications received. Repossession activity is comparable to last year with 467 new repossession applications lodged to March 2025. The number of repossessions completed by EJO reduced slightly from 276 in 2023-24 to 264 during 2024-25 primarily due to staff resourcing challenges which have now been addressed. The total debt recovered in the reporting period increased by 37% on last year with a total recovered of £6,420k.

Enforcement action was taken on 9,300 cases, with 7,255 cases being cleared which resulted in the overall reduction in the EJO caseload of 4,382 cases, from 38,405 to a closing balance of 34,023 at the year end.

Fine Collection and Enforcement Service (FCS)

In 2024-25 FCS recovered a total of £4,546k, this figure includes cases post June 2018 where £3,138k was collected as well as outstanding fines that predate June 2018, referred to as 'Legacy Cases' for which £1,408k of monies collected was attributed.

There was a decrease in the volume of fines transferred to FCS, reflected in the number of collection orders activated in FCS, decreasing by 9% to 22,363 from 24,609 in 2023-24.

The Fine Incentive Scheme agreed with His Majesty's (HM) Treasury allows for the retention of monies collected up to a maximum of £1m per annum for reinvestment in the Agency. FCS reached the £1m maximum threshold some five months earlier than last year, achieving the maximum limit in October 2024, compared to February 2024 in the previous financial year.

During this financial year FCS successfully implemented a solution to automate approximately 98 per cent of deductions from benefit payments directly from Department for Work and Pensions (DWP). Monthly payments from DWP continued to increase during 2024-25 with an average eight thousand deductions per month.

Vision 2030

The Vision 2030 team successfully progressed and completed a number of projects across both the Service Modernisation Programme (*now known as the Themis Programme and Digital Projects*) and the Estates Modernisation Programme during 2024-25.

Service Modernisation Programme

The Themis Programme is NICTS' flagship business transformation and digital modernisation project for the delivery of the strategic objectives set out in the NICTS Digital Strategy. The aim of the programme is to deliver business transformation across NICTS, deliver new operating models and implement a new digital solution and web portal for courts and tribunals business that will replace aging line of business (LoB) systems and current online services. Key priorities in 2024-25 included completion of the competitive dialogue procurement process and obtaining full business case approval from DoF, which resulted in the award of the Themis contract on 8 August 2024, with a contract value of £85m over 20 years. Themis will be implemented over a phased five year period commencing in October 2025 with a transformed Small Claims service, followed by Tribunals by August 2026, then Civil business by August 2027, Family business by August 2028 and will conclude with Criminal business in August 2029.

Since contract award significant work has been completed on the Themis Year 1 plan including communication and engagement with staff, the judiciary and stakeholders, mobilisation of the new combined supplier and NICTS programme team and establishment of governance structures, completion of the high level NICTS Current Operating Model assessment, completion of the Small Claims design phase, commencement of the digital build and test phase using an Agile delivery approach, and commencement of the Tribunals business transformation workstream and overarching Themis Target Operating Model development.

The Courtroom Technology project completed in September 2024. The project installed upgraded audio and video technology in 70 courtrooms and hearing rooms. This technology has facilitated a number of digital justice initiatives such as the display of digital evidence, remote and hybrid hearings and the use of e-bundles in court.

The new Video Conferencing project, to replace the current Sightlink and Webex solution used in courts and tribunals, has continued to make good progress this year. Following engagement with staff and stakeholders to define the requirements, the business case was approved in January 2024 and work is progressing to plan, to implement a new Webex video conferencing solution, with enhanced and improved functionality to facilitate remote and hybrid court and tribunal hearings, by October 2025.

The Jurors Year 1 Delivery Plan, agreed in September 2023, focusing on improving the jury notice and summons documentation and guidance available online has been completed and the project closed in September 2024. More fundamental improvements to the juror's user experience will be delivered through the Themis Programme.

A Discovery Report for the EPA process was completed and the Report with next steps was approved by the Programme Board in September 2024.

Estates Modernisation Programme

The NICTS Estate Strategy, 'Making the Place for Justice,' was published in December 2023, and in this reporting period progress was delivered against each of the four key Improvement Aims, as follows:

Improved User Experience

Office refurbishment projects were completed at Dungannon and Ballymena Courthouses, providing refreshed and modern accommodation for operational staff. Development of the procurement specification for User Experience and Functional Suitability surveys was progressed, and these surveys are planned for 2025-26.

Improved Resilience

NICTS continued to manage the health, safety, statutory compliance and physical security of its estate through approximately 4,000 cyclical inspections, 2,000 reactive maintenance callouts and 40 minor works projects. In preparation for the expiry of the Laganside Courts Private Finance Initiative (PFI) contract, a condition survey of the building was completed, and a schedule of hand back works was agreed with the concessionaire.

Improved Value for Money

Progress was made on the two Major Capital Projects being delivered under Vision 2030. The OBC for the Modernisation of the Royal Courts of Justice project was approved in August 2024, and the ICT commenced Stage 2 of the design development in December 2024. The procurement competition to appoint an ICT for the Modernisation of Bishop Street Courthouse project was launched in February 2025, with an appointment anticipated in the Autumn.

Improved Sustainability

Progress has continued on thematic sustainability and energy efficiency interventions across the NICTS Estate in this reporting period, with further specific details included later in this report.

Coroners' Service for Northern Ireland (CSNI)

The number of deaths reported to CSNI during the reporting period has fallen slightly but remains above 5,000. The number of inquests heard has increased from the previous year.

Legacy Inquest Unit (LIU)

The UK Government, elected in July 2024, committed to repeal and replace the 2023 Legacy Act. As we await the outworkings of that commitment, the LIU continues to progress the inquests that

fall outside the scope of the Act.

Policy Support

The Agency continued to support the core Department and other departments on a range of reform and policy initiatives, including:

- Justice (Sexual Offences and Trafficking Victims) Act (NI) 2022;
- Remit of the Magistrates' Court;
- Speeding Up Justice initiatives;
- Crime and Policing Bill;
- Westminster Criminal Justice Bill (impacting Proceeds of Crime Act (POCA)); and
- Outstanding elements of the Committal Reform Act (NI) 2022.

NICTS also continued to work with the DoJ on; the outstanding elements of the Domestic Abuse and Civil Proceedings Act (NI) 2021; the Criminal Justice Inspection Northern Ireland recommendations around the Effectiveness of Court Administration ; Criminal Justice Board data on the recording of adjournments; and Gillen recommendations that strive to make the justice journey as easy as possible for victims and witnesses. The Gillen workstream continues to seek improvements to the supply and location of Remote Evidence Centres.

NICTS has also commenced work with the Department of Health on phased changes to adoption legislation. Work has also commenced with DoJ Access to Justice Directorate and The Executive Office (TEO) on the Truth Recovery Programme to consider those affected by Mother and Baby Institutions.

FINANCIAL REVIEW

Accounting Boundary

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

Details of income (fines, confiscation orders, fixed penalties and other monetary penalties) collected as an agent for the Northern Ireland Consolidated Fund (NICF) will be disclosed in the NICTS Trust Statement, in accordance with the Accounts Directions for 2024-25 Dear Accounting Officer (DAO) (DoF) 01/25. The Trust Statement is published separately from these accounts.

Budgeting framework

DoF is responsible for management of the Northern Ireland Budget process in line with a budgetary framework set by His Majesty's (HM) Treasury.

The total amount a department spends is referred to as the Total Managed Expenditure (TME); which is split into:

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

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

As DEL budgets are controllable, HM Treasury sets firm limits for DEL budgets for Whitehall departments and Devolved Administrations at each Spending Review. The Northern Ireland Executive, based on the advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments. In the event that no Executive is in place, then the Secretary of State for Northern Ireland may act to set the budget for the Northern Ireland departments.

DEL budgets are classified into resource and capital:

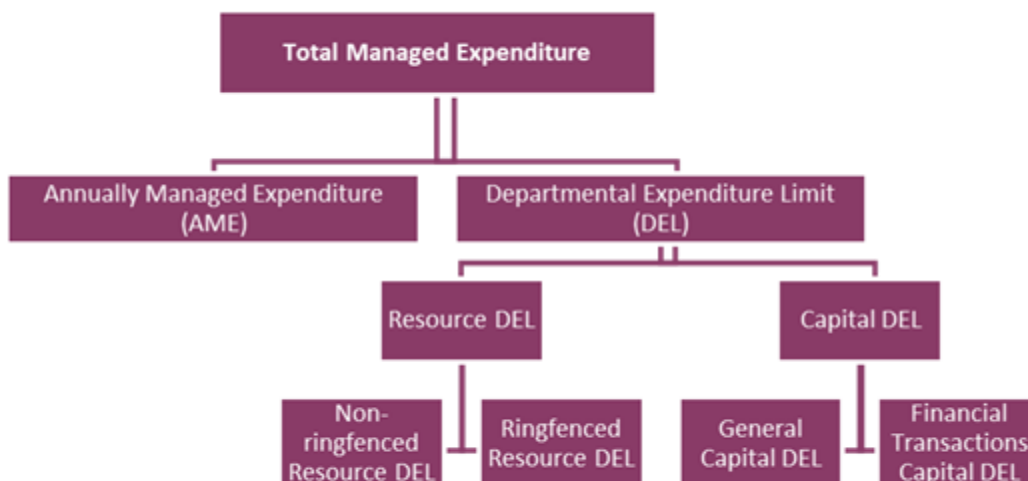
- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and departmental running costs, and separately ringfenced resource that covers non-cash charges for depreciation and impairment of assets; and
- Capital DEL is split into 'Financial Transactions Capital (FTC)' which can only be used for loans or equity investments in private sector organisations; and 'general capital' for spending on the purchase and/or acquisition of assets.

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

[Consolidated budgeting guidance 2024 to 2025 - GOV.UK](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/123456/Consolidated_budgeting_guidance_2024_to_2025_-_GOV.UK)

Previously the information contained within budgetary controls did not read directly to financial information presented in Financial Statements due to a number of misalignments. The Executive's Review of Financial Process (RoFP), which was implemented in 2022-23, has helped address these differences and improve transparency. Further information on the Executive's RoFP can be found on the Northern Ireland Assembly website.

Budget structure



Budgetary performance

Details of performance against Budgetary Control totals for 2024-25 is set out in the table below:.

	Provisional Outturn 2024-25 £000	Final Plan 2024-25 £000	Underspend/ (Overspend) £000	%
Non-ringfenced DEL - Income	(39,397)	(39,823)	(426)	1%
Non-ringfenced DEL - Expenditure	101,611	102,131	520	1%
Total non-ringfenced DEL	62,214	62,308	94	0%
Ringfenced DEL	12,221	12,267	46	0%
Total Resource DEL	74,435	74,575	140	0%
Net Resource AME	(259)	2,911	3,170	109%
Non-Budget Costs	1,475	1,470	(5)	0%
Net Expenditure	75,651	78,956	3,305	4%
Net Capital DEL	9,906	10,092	186	2%
Total Expenditure	85,557	89,048	3,491	4%

The main reasons for the variances are outlined below.

The £3,305k underspend is due to:

Resource Departmental Expenditure Limit (Resource DEL)

Non-ringfenced Resource DEL (cash)

The non-ringfenced resource DEL net underspend of **£94k** (0% of total budget) mainly relates to underspend in pay costs.

Ringfenced Resource DEL (non-cash)

This is a technical budget that can only be used for costs such as depreciation. The immaterial underspend of **£46k** (0% of total budget) was a result of impairment and depreciation being lower than expected.

Annually Managed Expenditure (AME)

The AME underspend of **£3,170k** (109% of total budget) is due to legal cases not progressing as anticipated and some litigation cases becoming classified as accruals as opposed to provisions.

Non-Budget Costs

The Non-Budget Costs overspend of **£5k** (0% of total budget) is due to intra departmental charges being higher than expected.

Capital Departmental Expenditure Limit (Capital DEL)

Capital DEL

The Capital underspend of **£186k** (2% of total budget) was mainly due to business areas spending less than budgeted on capital projects.

Accounts framework

The Annual Report and Accounts ('the Accounts') provides a comprehensive view of the NICTS financial position and performance. The requirement for all NICS departments to produce Accounts is set out in legislation (*Government Resources and Accounts Act (Northern Ireland) 2001*), and every year departments and agencies must prepare a set of Accounts, have them audited by Northern Ireland Audit Office (NIAO) and lay them in the Assembly. The Accounts are prepared in accordance with the Government Financial Reporting Manual (*FReM*) and in line with International Financial Reporting Standards (IFRS).

Accounts performance

The Net Expenditure for the three most recent financial years is outlined below:

	2024-25	2023-24	2022-23
	£000	£000	£000
Total operating income	(39,397)	(36,752)	(37,895)
Staff costs	36,667	36,567	34,588
Purchase of goods and services	63,680	58,063	58,522
Depreciation and impairment charges	12,219	10,615	8,795
Provision expense	536	663	(222)
Total operating expenditure	113,102	105,908	101,683
Net operating expenditure	73,705	69,156	63,788
Finance expense	471	536	522
Notional charges	1,475	1,446	1,492
Net expenditure	75,651	71,138	65,802

Further details of Income and Expenditure are contained in Notes 4, 5 and 6 to the Accounts.

Non-Current Assets

Non-current asset expenditure movements are detailed in the notes to the financial statements.

Capital additions in 2024-25 totalled £9,906k (2023-24: £4,458k).

Property, plant and equipment (PPE) additions of £2,168k consist of costs incurred in respect of ongoing capital projects at various locations across the Court Estate.

These included a continuation of spend in respect of hardware for the Courtroom Technology Refresh project, and the Wi-Fi upgrade project to provide connectivity in all courtrooms, facilitating Digital Justice. Costs were also incurred enhancing CCTV, alarm systems, air conditioning systems and the telephone upgrade project.

Costs continued in respect of the ongoing sustainability interventions, such as ventilation decarbonisation, climate change mitigation and adaptation, fuel conversion schemes, controls upgrades and the installation of automated metering equipment.

There were refurbishment and structural improvements at various locations across the Court Estate including upgrades of the staff accommodation at Ballymena and Dungannon Courthouses.

Further preparatory work to progress capital improvements to the infrastructure within RCJ and Bishop Street were also carried out as part of the Estates Modernisation Programme. Intangible asset additions of £7,738k related to expenditure regarding the Themis project, which

began in earnest during the financial year, LoB enhancements, improvements to case management systems used throughout NICTS and the ongoing Modernisation project which aims to improve digital and online service delivery.

Financial Position

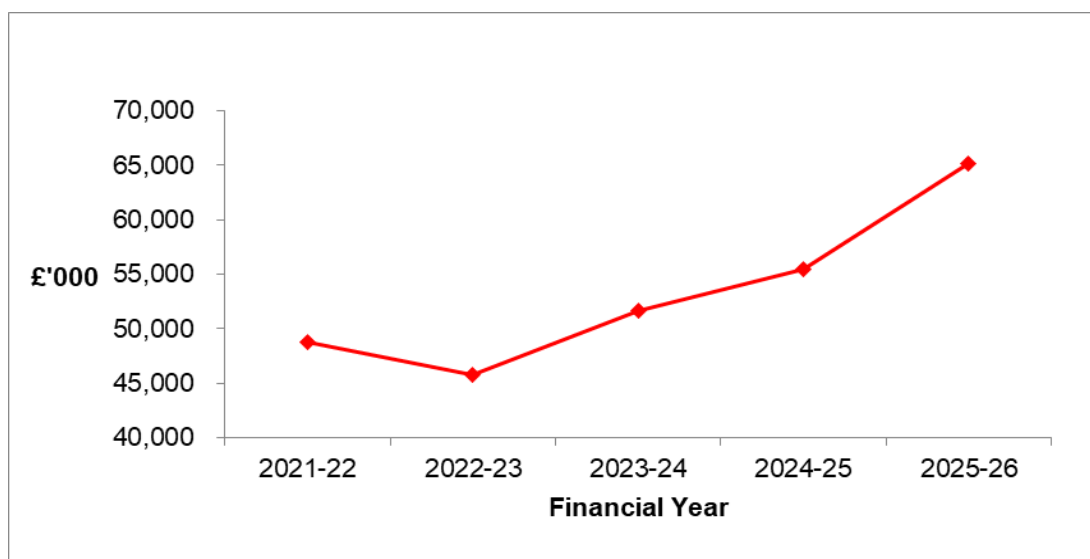
The total net assets of NICTS at 31 March 2025 were £219,714k (2023-24: £216,139k). This is the value of all assets, less the liabilities of NICTS as at the year end.

Cash Flow

As detailed in the Statement of Cash Flows, the NICTS Net Assembly draw down in 2024-25 was £61,948k (2023-24: £50,825k) and the net decrease in cash and cash equivalents in the year is £574k (2023-24: decrease of £199k).

Long Term Expenditure Trends

Chart 1: NICTS Non-Ringfenced Resource DEL opening budget 2021-22 to 2025-26



2021-22 to 2023-24 Financial Year

During the period **2021-22 to 2023-24**, NICTS non-ringfenced Resource DEL baseline budget overall increased from £48,711k to £51,662k. Increases were received during this period for COVID-19 recovery, Tribunal pressures and inflationary increases. In 2023-24, a baseline cut of 1.7% was included in the initial allocation.

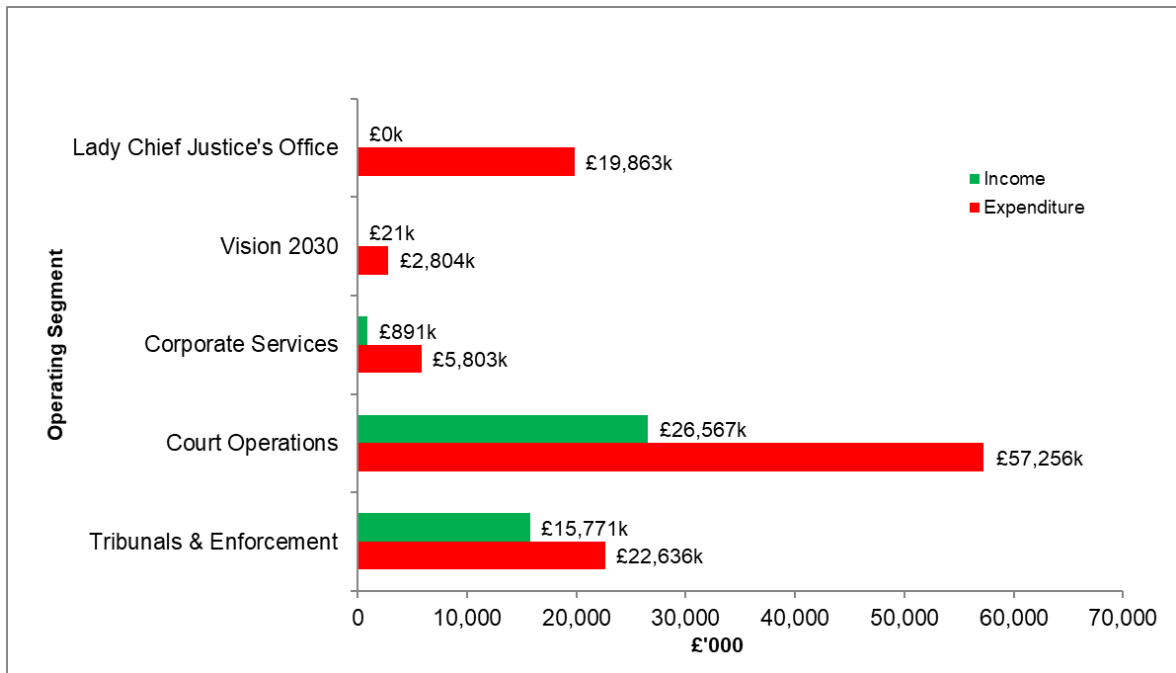
2024-25 Financial Year

At the beginning of 2024-25 NICTS was allocated a non-ringfenced Resource DEL budget of £55,502k; a net increase of £3,840k on the 2023-24 opening budget allocation, primarily due to inflationary pay pressures. Throughout the year NICTS received a further £6,806k of in-year allocations to meet inescapable pressures, including those as a result of Legacy Inquests, further staff pressures and Judiciary costs. This increased the non-ringfenced Resource DEL allocation to £62,308k.

2025-26 Financial Year

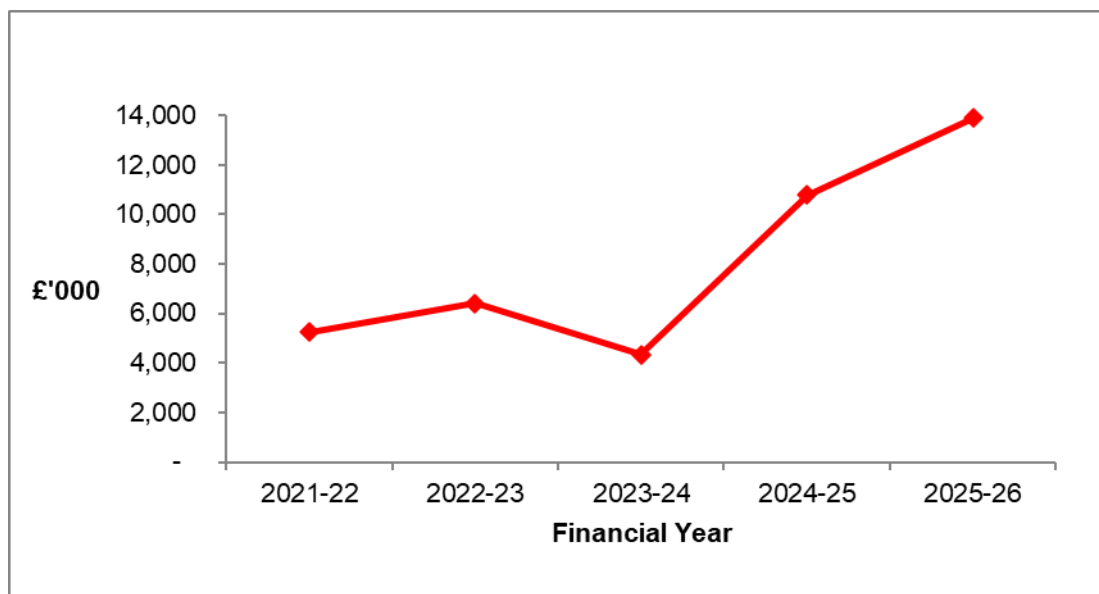
NICTS has received an initial budget allocation of £65,112k for 2025-26. This is a £9,610k increase on the opening allocation for 2024-25 which reflects increasing pressures faced by the Agency relating to pay and inflation as well as Legacy Inquest funding which is usually received later in the year. NICTS will, however, still be starting the year with pressures and a strategy to manage these pressures is currently under development.

Chart 2: NICTS 2025-26 Non-Ringfenced Resource DEL Budget Allocation by Segment



Capital Investment Priorities

Chart 3: NICTS Capital DEL Opening Budget 2021-22 to 2025-26



From 2021-22 to 2024-25, NICTS opening capital allocation fluctuated from £5,232k to £10,784k.

The movement reflects the capital priorities in each year, including various Estates capital projects and numerous Digital Services modernisation projects. The allocation for 2025-26 has seen the opening capital allocation increase to £13,900k. This is reflective of a number of large, key capital modernisation projects that will be continuing in this financial year.

Looking Ahead – Budgets beyond 2025-26

Preparatory work for future resource and capital requirements will be taken forward over the coming months. This will see the development of a comprehensive five year financial sustainability plan for each department, looking at what each department plans to deliver and how it can do so within budget; including analysis of workforce management, demand forecasting, cost control, income generation, service effectiveness, transformation and operational efficiencies. The five year plan will represent a strategic corporate document rather than merely a financial analysis, considering departmental and Executive priorities.

Auditor

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the *Government Resources and Accounts Act (Northern Ireland) 2001*. The C&AG is head of the NIAO and reports their findings to the Assembly. The C&AG and their staff are wholly independent of NICTS.

The notional audit fee for the work performed by the staff of the C&AG during the reporting period was:

	2024-25	2023-24
	£000	£000
NICTS Annual Report and Accounts	55.2	54.0
Trust Statement	40.1	39.8
Funds in Court	32.2	31.2
NICTS Investment Account	11.1	8.5
Total	138.6	133.5

Financial Risk

For 2024-25, NICTS relied primarily on DoJ for funding, and therefore the risk to funding is low. All transactions are in sterling and there are no borrowings. As such, NICTS is not exposed to any exchange rate or liquidity risk.

Payment of suppliers

The NICTS policy is 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 financial year, NICTS achieved an average of 97% (2023-24: 94%) of invoices paid to suppliers within 10 working days following receipt of a properly rendered invoice. NICTS achieved an average of 99% (2023-24: 98%) of invoices paid to suppliers within 30 calendar days following receipt of a properly rendered invoice.

Sustainability reporting and environmental issues

Legislative Context

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 requirements contained within the Act are underpinned by a number of additional key strategic drivers which require actions that contribute towards achieving Net Zero, a clean environment rich in biodiversity and promoting a sustainable economy. NICTS has engaged with Department of Agriculture, Environment and Rural Affairs (DAERA) on the development of the first Climate Action Plan.

As a large operational Agency delivering front line, in person, public services, the challenge for NICTS is to continue to deliver those services in a more sustainable way, across an ageing and eclectic estate that was not constructed with sustainability in mind. The impacts of climate change were felt earlier this year when Strom Eowyn forced all buildings to close. If these more extreme events continue, then the risks to our operational resilience will increase. Mitigating these risks will present operational, technological, and financial challenges. However, continued investment in sustainability and energy efficiency measures should also allow NICTS to achieve significant utility cost savings, which may help ease pressures on operational budgets.

NICTS Sustainability Plans

With the Estates Modernisation Programme being a key component of the Vision 2030 Portfolio, NICTS published its Estate Strategy 'Making the Place for Justice' in 2023. This provides a framework for evidence-based investment over the next decade and beyond. The Strategy is structured around four Improvement Aims and twelve Strategic Outcomes, that if realised, will result in a courts and tribunals estate that will provide modernised and improved facilities for all citizens of Northern Ireland. Improved Sustainability is one of the Improvement Aims in our Estate Strategy, and this Aim is embedded within our estates projects. NICTS will continue to contribute to wider Departmental efforts to implement relevant, central NICS policies that will contribute to the achievement of the targets of the 2022 Act and the carbon budgets set under it. In addition, NICTS will publish a Sustainability Delivery Plan in 2025-26, to provide details on the specific actions being taken to achieve the relevant targets within an NICTS Estate context.



Improved User Experience



Improved Resilience



Improved Value for Money

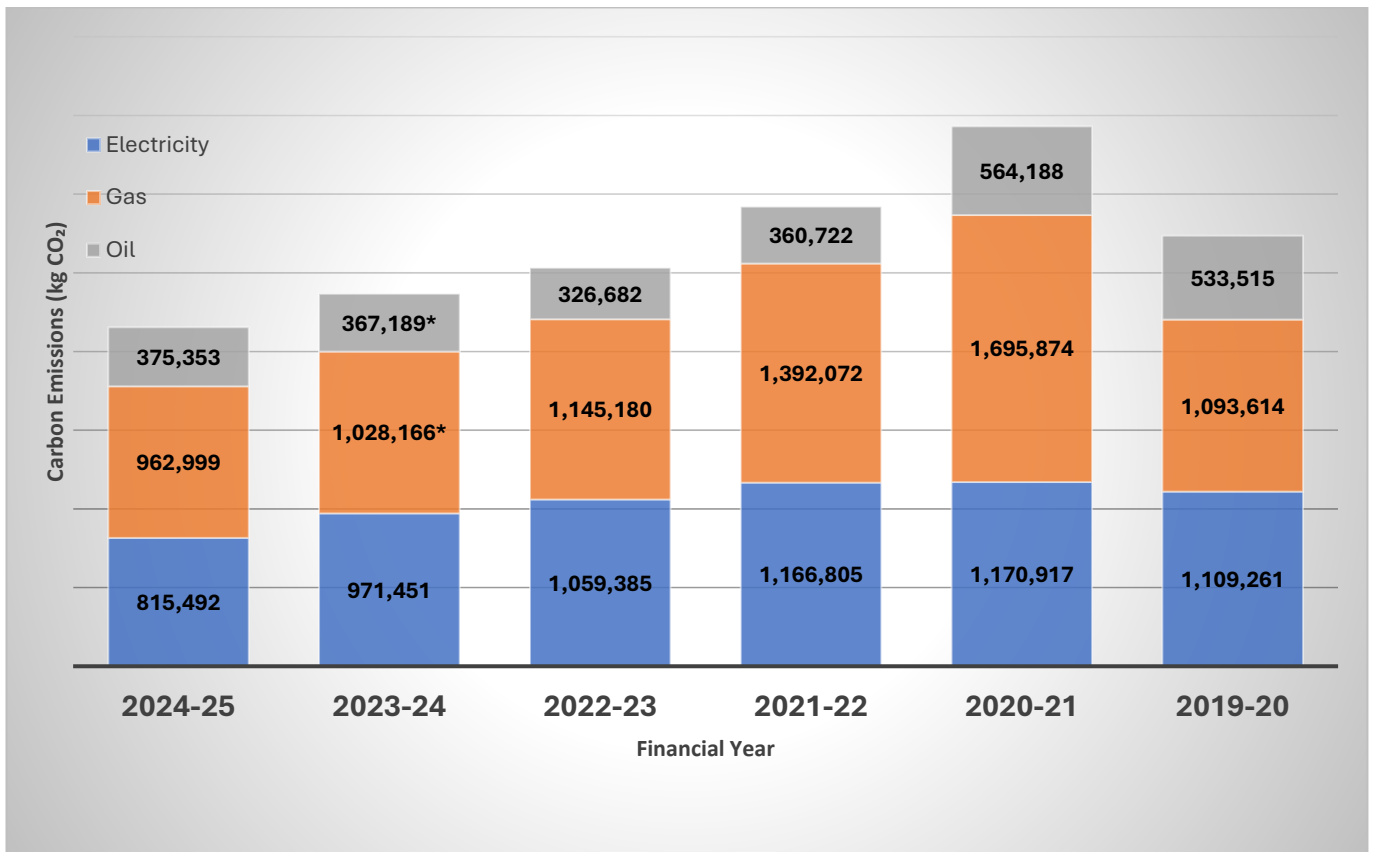


Improved Sustainability

Emissions Reporting

NICTS established a carbon baseline for its freehold estate for the year 2019-20, against which emission reduction targets can subsequently be measured. The figures and table below illustrate recent progress against the 2019-20 baseline position.

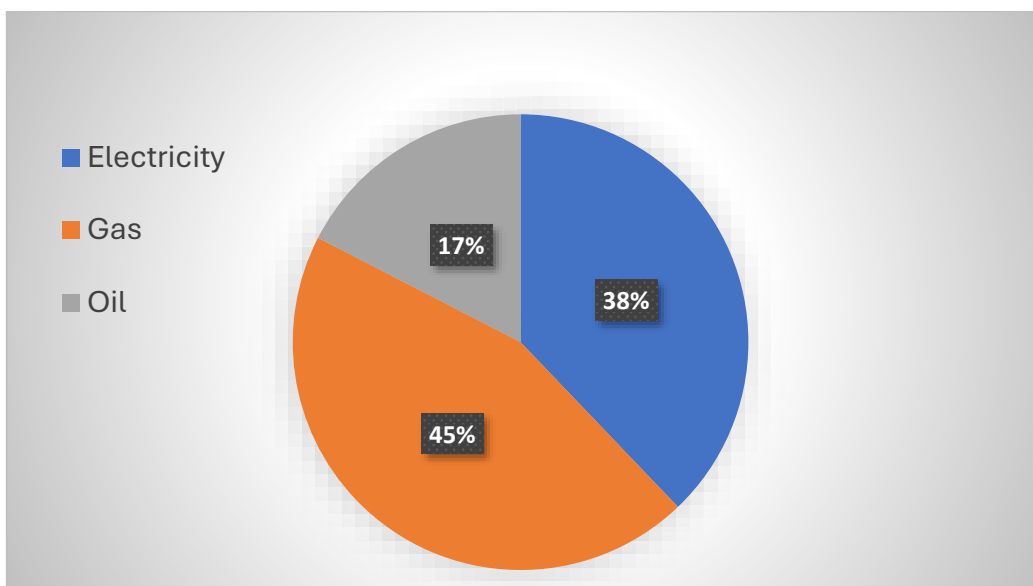
NICTS Estate Annual Carbon Emission Trend 2019-20 to 2024-25 (kg CO₂)



* Previous emission figures updated to reflect revised meter readings from fuel suppliers.

In this reporting period, carbon emissions from electricity and fossil fuel continued their recent downward trend, reducing by 212 tonnes of carbon dioxide equivalent. This represents a 9% saving against 2023-24 period, and a 21% saving against the 2019-20 baseline. A small increase (2.2%) in emissions from fuel oil was offset by reductions in electricity and natural gas of 16.3% and 6.3% respectively.

NICTS Estate Energy Use 2024-25



In 2024-25, 62% of our carbon emissions were as a result of fossil fuel and 38% were due to the use of electricity. The marginal relative increase in fossil fuel consumption can be attributed to colder external temperatures and changes in occupancy and business delivery patterns. As progress is made to decarbonise the fuel mix of grid supplied electricity, NICTS will need to reduce its reliance on fossil fuel and increase the electrification of some building services, through projects such as ventilation decarbonisation.

Climate Change Mitigation

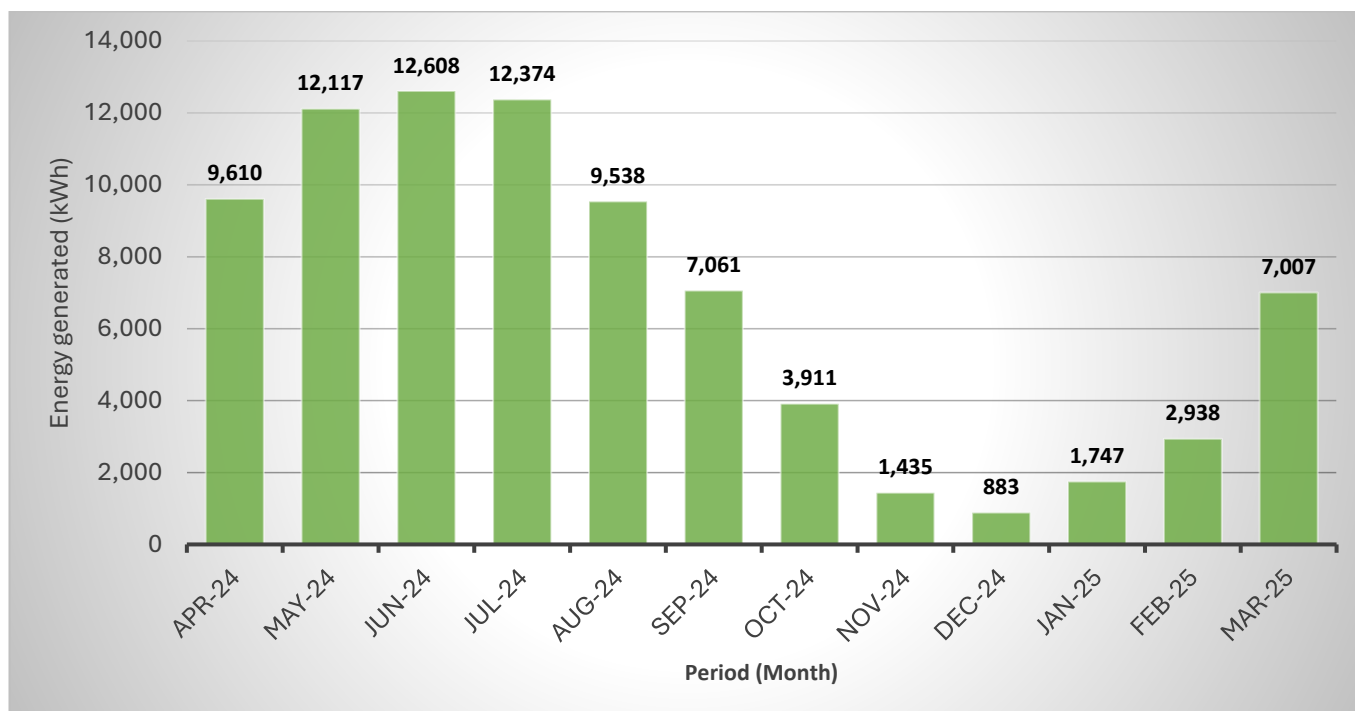
The continued carbon reductions since the 2020-21 Covid related peak, are encouraging. However, NICTS aims to accelerate the transition to an energy efficient estate, and increase our sustainability interventions, in line with the 'Be Mean, Be Lean, Be Green hierarchy. This approach is based on iteratively: reducing energy waste and aligning demand with operations; installing energy efficient and smart technology; and then deploying renewable energy sources. There are operational, technological and financial considerations when implementing these changes within a courts and tribunals context and an ageing building portfolio, where the first priority must remain service delivery. Therefore, the NICTS approach is to progress pilot projects to trial alternative and new solutions and then scale up those that are shown to deliver benefits.

In this reporting period, we have continued to implement the use of automatic meter reading technology and have installed smart meters on power and lighting circuits in each building to help identify areas of excessive or out of hours consumption. We have also continued to progress the conversion of our buildings from compact fluorescent to LED lighting, and design projects have been developed this year for both Newry and Dungannon Courthouses. The occupancy patterns in our buildings provide an opportunity to realise cost and carbon savings through the decentralisation and decarbonisation of mechanical ventilation systems, and this year projects have progressed at Coleraine, Ballymena, Antrim, Newry and Laganside Courthouses.

Renewable Energy

The solar photovoltaic (PV) installation at Laganside Courts continues to perform well, and in 2024-25, produced approximately 81,000 kilowatt hours of electricity, saving approximately 18 tonnes of carbon dioxide from the atmosphere. NICTS has progressed further PV projects across the estate, and installations at Coleraine and Craigavon Courthouses are anticipated during 2025-26.

Laganside Courts Renewable Energy 2024-25



Climate Change Adaptation

Like most of the commercial and public building stock in Northern Ireland, the NICTS Estate remains susceptible to the impacts of climate change, especially those associated with warmer summer temperatures and extreme weather events. A major flood event affected Newry Courthouse in late 2023 and, in this reporting period all buildings were forced to close in January 2025 due to the potential impact of Storm Eowyn. Increasingly frequent events such as these pose risks to NICTS buildings and service delivery operations. In order to strengthen resilience to the impacts of climate change, in this reporting period we have significantly increased maintenance activity on roofs and rainwater goods, ensuring these are functioning correctly, and can be accessed quickly to undertake future repairs. In addition, the administration office at Ballymena Courthouse this year has been provided with enhanced comfort cooling systems to mitigate the impacts of high summer temperatures and improve internal conditions for staff.

Heritage and Environment

In comparison with other government estates, NICTS operates an ageing property portfolio, with 13 buildings constructed before 1960, 10 of which have been granted listed status. In developing and implementing sustainability targets, NICTS recognises that its heritage assets are at the same time, more susceptible to the impacts of climate change, and more complex and expensive to modify. However, by making sustainability interventions within our heritage estate, NICTS anticipates benefits beyond reduced carbon emissions, such as lower energy costs, improved asset resilience, and creating improved working environments. Within our listed estate the most important first step is to identify what makes the building significant. Heritage significance can derive from a number of different factors including a building's age, its importance to a community, its connection to an important historical figure or event, or its architectural design. NICTS has completed Conservation Management Plans on three of its listed properties, and aims to complete a further two plans during the 2025-26 period.

Water Consumption

Through its routine maintenance programme, NICTS is progressing schemes that will reduce or eliminate the storage of cold water within our buildings. The storage of water can lead to bacterial growth, and results in more significant monitoring and maintenance costs. By converting our buildings to mains fed systems, we will improve water quality and reduce unnecessary expenditure. During 2025-26, the newly installed automatic meter reading system will be used to target excessive, out of hours consumption and leaks.

Travel

As part of the data development work to assist in the implementation of the Estate Strategy, NICTS has worked with colleagues from Ordnance Survey to develop a mapping interface of the NICTS estate. This interface allows analyses of the travel distances and times from every postcode centroid in Northern Ireland to its associated court and tribunal venue. The Spatial NI map also illustrates the locations of other justice agencies, and in time this tool could be used to assess the carbon impact of travel associated with the court and tribunal business.

Corporate social responsibility

During 2024-25, NICTS held a number of Agency-wide fundraising events. In October 2024, staff across the NICTS participated in Macmillan Cancer Support's 'World's Biggest Coffee Morning' and in December 2024, NICTS participated in the DoJ Christmas Charity Appeal in aid of the Northern Ireland Hospice. Throughout the year staff also raised funds for a number of local charities including Lighthouse, the Eilish Degnan Children's Foundation, and Marie Curie.

During 2024-2025, Laganside Courts facilitated educational visits for a number of various groups which included; delegates participating in a Northern Ireland Association for the Care and Resettlement of Offenders course called 'Supporting Women Through and Beyond the Criminal Justice System' and those supporting people with convictions to get back into work; PSNI student recruits; students from Malone College and Northern Regional College; and a work experience student from St Colm's High School, Belfast.

In June 2024, the first two judicial assistants to be appointed in Northern Ireland completed their term of appointment having provided direct assistance to the Lady Chief Justice and Court of Judicature, working closely with the judges, researching, and preparing memos on particular points of law arising in the Court of Appeal and judicial review cases. They also assisted with the drafting of speeches for the Lady Chief Justice and judicial review judges for international conferences and legal events. Both have now gained scholarships to sit their Bar exams in London.

On Saturday 30 November 2024, Armagh Courthouse hosted the annual Georgian Day event which was organised in conjunction with Armagh, Banbridge and Craigavon Council. Over 100 members of the public donned stylish Georgian hats and waistcoats to watch proceedings or take part in mock trials - taking on the roles of jurors, witnesses and the accused.

On 6 April 2024, Newry Courthouse played host to a courtroom production as part of the annual Newry Arts Festival, organised by Newry, Mourne and Down District Council. 'The Trial of John Mitchel', a play based on real life events, was performed by local drama group, the Newpoint Players, whose members included a Deputy District Judge.

NICTS staff also facilitated the filming of productions for television broadcast at a range of venues across the NICTS Estate.

Equality

In carrying out its functions relating to Northern Ireland, NICTS as an Executive Agency of the DoJ, is required to have due regard to the need to promote equality of opportunity between:

- persons of different religious belief, political opinion, racial group, age, marital status or sexual orientation;
- men and women generally;
- persons with a disability and persons without; and
- persons with dependants and persons without.

DoJ is committed to complying with its statutory obligations under Section 75 of the Northern Ireland Act 1998 as outlined in the DoJ Equality Scheme; to promote equality of opportunity and good relations in everything we do.

People and Engagement

The [NICTS People Strategy 2022-27](#) was published in October 2022. The strategy is underpinned by a series of annual delivery plans. Our [NICTS People Strategy Year Two \(2024-25\) Delivery Plan](#) contained 10 practical actions to enhance induction, increase opportunities for learning and development, improve how we communicate, and support wellbeing. Of these 10 actions, eight have been fully implemented and two are ongoing.

Progress to date includes:

- the establishment of a NICTS People and Engagement Forum to enhance engagement across the Agency, support organisational goals, promote key communications, and provide space for ideas, discussion and action;
- the introduction of regular, informal “Tea and Talk” sessions with the Director and members of the NICTS SMT to compliment our “Welcome to NICTS” induction sessions and enable staff to discuss their experience of joining NICTS including what we do well and what we can do better;
- the introduction of a monthly ‘Themis Newsletter’ to provide staff, the judiciary and stakeholders with regular updates on the NICTS Themis Programme and Implementation Plan;
- a bespoke recruitment process to fill EO1 Court Clerk vacancies across the NICTS. Training modules, for staff appointed as a result, have been developed and we will continue to work with NICSHR to apply lessons learned and to explore options to maintain a resource supply in future years; and

- the introduction of personal retirement letters from the Director to acknowledge the contribution of staff to the work of NICTS.

In addition, 10 members of NICTS staff participated in the DoJ EO grade Mentoring Circle which launched in September 2024. Mentoring circles provide participants with the opportunity to build relationships, share experiences and perspectives, explore solutions to challenges and learn from each other. Participants visited a variety of DoJ locations and discussed a series of themes relevant to personal and professional development.

Health and Wellbeing

A NICTS Wellbeing Forum, to support the implementation of the NICTS Wellbeing Framework and facilitate the implementation of the NICS Well Programme and NICS Domestic and Sexual Abuse Policy, was established in June 2024. The forum provides a platform for NICTS Well Champions and Safe Place Advocates to bring forward suggestions on how we can support wellbeing across the Agency and contribute to the development of an annual calendar of wellbeing events and activities. To date, the work of the forum has focused on improving awareness of and signposting staff to support services available for those experiencing or at risk of domestic or sexual violence or abuse.

Resilience training, to support staff that deal with sensitive information on a regular basis has been delivered in partnership with both NICS Well and the Police Rehabilitation and Retraining Trust (PRRT) and further sessions are planned for the coming year.

NICTS is committed to meeting all statutory Health and Safety obligations, and protecting all of those in our premises, including staff, judiciary and service users. Across the estate we apply Health and Safety standards, adhere to advice and guidance from Industry, the Health and Safety Executive, the Crown Fire Safety Committee and the National Protective Security Agency. A Workplace Health and Safety Committee meets biannually and includes all premises officers and Trade Union Representatives. In 2024-25 NICTS established an Estates Committee to support the Accounting Officer in discharging their responsibility for the stewardship of NICTS property assets. Assurance reports on statutory compliance and Health and Safety are provided to NICTS ARAC and the Estates Committee.

Fraud and error analysis

NICTS is not aware of any material fraud during 2024-25. There were two minor instances of fraud and error reported within NICTS during the financial year (2023-24: one case). There is a zero-based tolerance level to any fraud within NICTS and all managers are aware of their responsibilities to detect and prevent fraud.

Anti-corruption and anti-bribery

NICTS complies with the DoJ Anti-Fraud and Anti-Bribery Policy and Response Plan. A fraud log is maintained and presented as a standing agenda item to NICTS ARAC and updates are provided to Departmental Audit and Risk Committee (DARC). The DoJ Anti-Fraud & Anti-Bribery Policy and Response Plan are available to staff on the DoJ intranet.

Any new regulations or Best Practice Guidance issued from DoJ, DoF or NIAO are considered and embedded accordingly.

NICTS is committed to the values of probity and accountability which foster a positive organisational culture. It is also committed to the elimination of any internal fraud, to the rigorous investigation of any prima facie case, and, where fraud or other criminal acts are proven, to ensure that wrongdoers are dealt with appropriately. NICTS will take proportionate steps to recover any assets lost as a result of fraud, corruption or theft. NICTS has a zero-tolerance approach towards acts of bribery and corruption by staff, associated persons and organisations.

Managing the risk of fraud and bribery is seen in the context of managing a wider range of risks. NICTS promotes an anti-fraud and anti-bribery culture by encouraging management to create conditions in which staff members have neither the motivation nor the opportunity to commit fraud or either offer or accept bribes. Professional staff are the first line of defence against these issues, supported by the establishment and maintenance of carefully designed and consistently operated procedures. Managers have prime responsibility for establishing internal control arrangements to minimise the risk of fraud, corruption and other irregularities within their business areas.

PERFORMANCE REPORT



Glyn Capper
Accounting Officer
30 June 2025

PART 2 - ACCOUNTABILITY REPORT

The Accountability section of the Annual Report outlines how NICTS meets its key accountability requirements to the Assembly and ensures best practice with corporate governance norms and codes. The three sub-sections within the Accountability Report are outlined below.

i Corporate Governance Report

The purpose of this section is to explain the composition and organisation of the NICTS governance structures and how they support the achievement of its objectives.

The Corporate Governance Report includes:

- Director's Report;
- Statement of Accounting Officer's responsibilities;
- Non-Executive Members' Report; and
- Governance Statement.

ii Remuneration and Staff Report

This section sets out the NICTS remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors as salary and pension entitlements.

In addition, the report provides information relating to remuneration and staff that the Assembly and other users see as key to accountability.

iii Assembly Accountability and Audit Report

This section brings together the key Assembly accountability documents within the Annual Report and Accounts. It comprises:

- Regularity of expenditure;
- Assembly accountability disclosures; and
- Certificate and Report of the C&AG to the Assembly.

CORPORATE GOVERNANCE REPORT

DIRECTOR'S REPORT

Agency Board

The work of NICTS is co-ordinated and monitored by the NICTS Agency Board (the Board). The Board oversees the work of NICTS in delivering its aims and objectives. The Board acts in an advisory and consultative capacity, offering guidance when sought. It is the senior tier for decision making in NICTS. It does not usually direct any of its Executive members on how their business areas should be run, with day-to-day operational matters the responsibility of the Director of NICTS.

The Director of NICTS is the Chair of the NICTS Agency Board and membership of the Board is detailed below. The Director is also the designated Accounting Officer of NICTS.

The Board meets quarterly to consider progress on strategic and management issues. It has specific functions in relation to finance, planning and performance which are set out in the Agency Framework Document.

The Board is supported by the ARAC, the Strategic Resources Committee (SRC), and the NICTS SMT. ARAC supports the Board in its responsibilities for issues of risk control and governance by reviewing the completeness of assurances provided to the Accounting Officer. The SRC supports the Board by providing financial oversight, budgetary control, staff resourcing and performance.

All Board members are required to adhere to the Seven Principles of Public Life (also known as the Nolan Principles). These principles apply to anyone who works as a public office-holder and are available on the Treasury website at the following link [The Seven Principles of Public Life - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/the-seven-principles-of-public-life).

Membership of the Board at 31 March 2025 is as follows:

- Director of NICTS Glyn Capper;
- Head of Modernisation, Digital and Services Karen Ward;
- Acting Head of Court Services Elaine Topping;
- Acting Head of Tribunals and Corporate Services Catherine Rodgers; and
- Non-Executive Members Vilma Patterson MBE and
Albert Hamilton.

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

- The Right Honourable Dame Siobhan Keegan, Lady Chief Justice of Northern Ireland;
- Her Honour Judge Smyth, Recorder of Belfast and Presiding County Court Judge;

- District Judge Keown, Presiding District Judge (Magistrates' Courts); and
- Mr John Duffy, President of the Appeals Tribunals. Mr Duffy retired on 7 April 2025 and has been replaced by Claire Duffy as the new President and judicial representative on the board.

Eamonn McConville, Principal Private Secretary to the Lady Chief Justice, and Patrick Butler, Head of Coroners Service NI and Legacy Inquest Unit, also attend the Board.

Vilma Patterson MBE joined the Board in October 2023 and is also the Chair of the ARAC and a member of the Estates Committee.

Albert Hamilton joined the Board in October 2023 and is also a member of the SRC and the Vision 2030 Portfolio Board.

The role of the Non-Executive Members (NEMs) includes:

- providing strategic advice to the Board, contributing to decision-making and supporting the good corporate governance of the Agency;
- using their experience to challenge and support the Board, acting corporately;
- ensuring that the Board obtains and considers all appropriate information; and
- notifying the Board of any matters that threaten the regularity, propriety or value-for-money within the Agency.

Business appointment rules

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

In compliance with Business Appointment rules, the Department is transparent in the advice given to individual applications for senior staff, including special advisers. Advice and specific business appointments has been published on the [Publication scheme | Department of Justice](#).

Register of interests

A Register of Interests is maintained by NICTS and no significant interests are currently held by Board members which may conflict with their management responsibilities.

Data related incidents

There were two personal data related incidents reported to the Information Commissioner's Office (ICO) during 2024-25. The Commissioner concluded on both incidents that no further action was required.

Complaints

NICTS is committed to providing a high-quality service across all business areas. Key to demonstrating this commitment is a robust and effective complaints procedure which addresses any customer dissatisfaction fairly, comprehensively and with a view to early resolution. The complaints procedure allows customers to report when they are unhappy with the quality of service provided and receive redress where appropriate. The policy and a policy procedure document to assist staff are available on the Agency's website at www.justice-ni.gov.uk/articles/nicts-complaints-and-policy-procedures.

The NICTS complaints policy and procedures are reviewed annually, with the latest review carried out in March 2025.

The Complaints Procedure reflects the overall Departmental approach to managing complaints and is a two-stage process. Initial complaints are dealt with by a senior member of staff within the business area with any complaints escalated to stage two overseen by a more senior member of NICTS staff.

Should the complainant remain dissatisfied with the response following this second stage, they can raise the complaint with the Northern Ireland Public Services Ombudsman.

The Complaints Officer monitors the progress of all complaints to ensure compliance with procedures, including adherence to the timescales contained within the policy, and to ensure the Service operates a transparent and consistent complaints system, with all complaints being treated fairly.

There were 80 complaints (2023-24: 61 complaints) recorded in the Complaints Register during 2024-25:

Stage 1 complaints	Number	%
Upheld	30	38%
Partially upheld	17	21%
Not upheld	33	41%
Total	80	100%

The Complaints Officer will request that the relevant business area dealing with a complaint documents any lessons learned, which will be collated and listed in the bi-annual update report to the SMT to note and take action where necessary. Any recommendations based on the lessons learnt are passed to the Complaints Officer to amend the complaints procedure and communicated to the relevant business area with a view to improving service delivery and maximising quality.

Complaints are handled by the NICTS Corporate Support and Engagement Branch and can be made:

- in writing to: Complaints Co-ordinator
Corporate Support and Engagement Branch
Northern Ireland Courts and Tribunals Service
Laganside House
23-27 Oxford Street
Belfast
BT1 3LA
- by e-mail: Complaints@courtsni.gov.uk

Raising a Concern

NICTS complies with the DoJ Raising a Concern Policy, which is available on the NICTS intranet.

The policy tells staff how to report a concern and what they should expect to happen. It is designed to reassure staff that they can raise genuine concerns about potential wrongdoing, in confidence, through a clear internal reporting process, without putting their position at risk. The policy also provides arrangements through which anyone who is not a member of staff (for example members of the public) can raise concerns about the proper conduct of public business by the Department or any of its Agencies. It explains the types of concerns covered by this policy, how DoJ staff members (including those in its Agencies) and anyone external to the DoJ can raise a concern and how these concerns will be managed by the Department. Where appropriate, it signposts individuals to other relevant policies such as the Complaints Policy, NICS Grievance Policy and Anti-Fraud and Anti-Bribery Policy and Response Plan. The Head of Internal Audit may be contacted by NICTS to conduct independent investigations into issues raised under the policy.

The policy is designed to encourage an open-door culture within NICTS and includes details of other regulatory bodies, which may also provide assistance in raising concerns.

No concerns were raised during 2024-25 (2023-24: one concern was raised and investigated).

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

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

In preparing the Accounts, the Accounting Officer is required to comply with the requirements of the Government FReM and in particular to:

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

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

The Accounting Officer is responsible for the maintenance and integrity of the information on the NICTS website.

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

NON-EXECUTIVE MEMBERS' REPORT

NICTS has commenced its journey towards a significant modernisation of courts and tribunals services. It is essential that this digital transformation is achieved while maintaining the necessary programme of services in complex and challenging circumstances.

In this context we are pleased to note some significant achievements that have taken place over the past twelve months.

Digital transformation: The contract was awarded for the flagship 'Themis' digital transformation project to modernise services for NICTS. This extensive five-year project commenced with the documentation of the current operating model and work has progressed on the derivation of the required target operating model. We were pleased to see that more than 400 stakeholders were consulted and we look forward to seeing the results of a pilot programme later this year. We found it reassuring that the required resource was made available and have highlighted the need for continued additional resource for its full implementation.

Estates: NICTS has the responsibility to provide courts and tribunals services in buildings that are fit-for-purpose. The legacy of a lack of investment in this area means that several buildings require structural upgrading – some urgently. A number of these buildings are notable or listed landmarks in our towns and cities, elevating the importance of investing in their upkeep and renovation. We are pleased to note a programme of works for RCJ and Bishop Street Courthouses. In particular, the work that has been progressed towards a satisfactory conclusion of the PFI contract for Laganside Courts has been handled efficiently and sensitively as has planning for the decant of the RCJ to enable the modernisation requirements to commence.

Budget: We note that all Departments are asked to investigate options to raise income to contribute towards offsetting budgetary pressures. We were pleased to see strong results arising from the excellent work by the Income from Fine Collections and Legacy Collection Team. We note further that the annual budget approach continues to cause issues with longer-term planning and investment in infrastructure.

Alongside these achievements there are some areas which we anticipate requiring further focus in the 2025-26 year.

Workforce: NICTS faces ongoing challenges in relation to long-term staff vacancies. The commitment by existing staff to deliver against targets is commendable but it is recognised that this increases risks to wellbeing and service delivery. The recent Workforce Development Plan is welcomed however it is anticipated that NICTS will need to increase its awareness and appeal in the wider labour market to alleviate ongoing recruitment challenges. We welcomed the bespoke recruitment process for Court Clerks and look forward to some pressures being alleviated in this area through the successful outcome of the interviews and CTC Clearance.

Litigation: We will continue to monitor the unfolding picture relating to NICTS exposure to litigation relating to unlawful imprisonment from fine default action.

Risk Register: We continue to monitor the Risk Register and note the benefit of the new format with how the risks are considered and mitigations put in place.

Business Plan: We welcome the practical approach taken to monitoring the delivery and achievement of targets set in the annual Business Plan as also with performance outputs. In

some instances, these are dependent on third party involvement, and we are pleased to see how NICTS values the importance of partnership working with key stakeholders across the private, public and third sectors. We note strong collaboration with partner organisations to pre-empt and overcome challenges in the achievement of objectives. We acknowledge that this is not always possible due to external factors but would like to record our appreciation to those agencies that have assisted NICTS over the past year.

The Northern Ireland Executive published a Programme for Government in March 2025, setting out nine priorities towards an 'ambitious agenda for change' by 2027. We anticipate that NICTS will play a strong part in achieving these ambitions through Vision 2030. This aligns strongly with the Safer Communities Target for Speeding Up Justice, Digital Capability and through the modernisation of services and estate. This will not come without its challenges, however NICTS is building momentum with identified solutions to issues in relation to staffing, estates and digital transformations and we have confidence in the Senior Management in their ability to recognise the implications and derive the necessary course of action to deliver safe and effective courts and tribunals services.

Vilma Patterson MBE

Albert Hamilton

GOVERNANCE STATEMENT

1. Role and responsibilities of NICTS

NICTS is an Agency of DoJ. NICTS operates under a Framework Document that has been agreed by DoJ and DoF. The Agency Framework Document sets out the arrangements for the effective governance, financing, and operation of NICTS.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Agency's policies, aims and objectives, whilst safeguarding the public funds and assets for which, in accordance with the responsibilities assigned to me in my letter of delegation and in accordance with MPMNI.

As Director of NICTS I am responsible for the day-to-day operation and administration of NICTS and the leadership and management of its staff. I am accountable to the DoJ Permanent Secretary, and ultimately to the Assembly, working under the direction of the Justice Minister and in accordance with the Framework Document.

Strategic Context

The 2024-25 Business Plan set out the strategic objectives, priorities and key targets for NICTS. The annual plan was derived from the DoJ Corporate Plan 2022-25 and Departmental Business Plan 2024-25.

The Agency Board reviewed progress against the 2024-25 Business Plan throughout the year and progress is reported in the Performance Analysis section and at Annex B of this Annual Report.

2. Purpose of the governance framework

The governance framework is the system which ensures the effectiveness of direction and control of NICTS. The framework encompasses the following internal controls:

- **governance** - how NICTS plans, sets, communicates and monitors its corporate objectives;
- **risk management** - how NICTS identifies, considers and manages the risks to the achievement of corporate objectives; and
- **business controls** - how NICTS assures itself and its stakeholders that it is in control of its business and the risks to the achievement of its objectives.

The governance framework is designed to manage risk to a reasonable level rather than to eliminate all risk. The framework is based on an ongoing process designed to identify and prioritise the risks to the achievement of policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

As Accounting Officer I have established a governance framework and management structure to support me in the management of the key risks of NICTS.

3. Governance framework

During 2024-25 NICTS complied with the key principles of the Corporate Governance in Central Government Departments - Code of Good Practice (NI) 2013 which it considered applicable and from 2025 the new Corporate Governance in Central Government Departments – Code of Good Practice NI (2025) issued February 2025. The key organisational structures which support the delivery of effective corporate governance are:

- Agency Board;
- SRC; and
- ARAC.

Agency Board

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

Declarations of Interests

NICTS maintains a Register of Interests for Board Members. Declarations include anything which may give rise to conflict with the position of a Board member, including:

- any Directorships (including Non-Executive Directorships) held in Private Companies or Public Limited Companies;
- any private companies, businesses or consultancies which they may own (or part-own), and which may seek to do business with the DoJ and the public bodies it sponsors;
- position of authority held in Charities or Voluntary Bodies in fields related to the work of the DoJ;
- any connections which they may have with voluntary, or other bodies, contracting with the DoJ and the public bodies it sponsors; and
- any other interests that could have a conflict.

For 2024-25, the Accounting Officer has been provided with assurance that no Board members have declared any conflict of interest with the business of NICTS.

The Board met on four occasions during the 2024-25 financial year. At the beginning of each Board meeting members are asked by me, as the Chair, to declare any conflicts or potential conflicts of interest. To allow members to prepare and consider any potential conflicts of interest members are provided with an agenda and all papers to be discussed, five working days before the meeting. Details of any significant interests which may conflict with Board members' management responsibilities can be found in Note 21 to the accounts.

Attendance at the four meetings of the Board during 2024-25 are shown below:

Position	Member	Attendance
Director of NICTS (Chair)	Glyn Capper	4/4
Head of Modernisation, Digital and Estates	Karen Ward	4/4
Head of Legacy Inquest Unit and Coroners Service NI	Patrick Butler	4/4
Acting Head of Court Services	Elaine Topping	3/4
Acting Head of Tribunals and Corporate Services	Catherine Rodgers*	1/1
Principal Private Secretary to the Lady Chief Justice	Alison Houston**	1/1
Principal Private Secretary to the Lady Chief Justice	Eamonn McConville**	2/4
Judicial Representative	The Right Honourable Dame Siobhan Keegan, Lady Chief Justice of Northern Ireland	2/4
Judicial Representative	Her Honour Judge Smyth QC, Recorder of Belfast	3/4
Judicial Representative	Presiding District Judge Keown, Magistrates' Court	3/4
Judicial Representative	John Duffy, President of the Appeals Tribunal	3/4
Non-Executive Member	Albert Hamilton	4/4
Non-Executive Member	Vilma Patterson MBE	4/4

* Catherine Rodgers joined NICTS on 6 January 2025.

** Alison Houston resigned from the Agency Board and was replaced by Eamonn McConville on 19 June 2024.

Key work of the Board during the year included:

- delivery of the NICTS key priorities against the Business Plan within the constraints of significant financial pressures;
- monitoring and mitigating against NICTS risks;
- overseeing the management of NICTS resources including staff, information, physical and financial resources; and

- review of the NICTS Audit and Risk Assurance Report.

The Board has established two formal sub-Committees to assist it in carrying out its functions - the SRC and ARAC.

There were no Ministerial Directions given during the year.

Strategic Resources Committee (SRC)

The SRC assists the Board with financial oversight, budgetary control and its remit also covers staffing resources and performance. The Acting Head of Finance in NICTS advises the Committee on any material issues concerning financial oversight and budgetary control.

The Terms of Reference (ToR) were revised during the reporting year and the required member list updated to include the Head of Legacy Inquest Unit and Coroners Service NI and the Acting Head of Tribunals and Corporate Services.

Attendance by members is shown below for the four meetings of the SRC Committee during 2024-25:

Position	Member	Attendance
Director of NICTS (Chair)	Glyn Capper	3/4
Head of Modernisation, Digital and Estates	Karen Ward	4/4
Head of Legacy Inquest Unit and Coroners Service NI	Patrick Butler*	4/4
Acting Head of Court Services	Elaine Topping	2/4
Acting Head of Tribunals and Corporate Services	Catherine Rodgers**	1/1
Acting Head of Finance	Louise Laverty	4/4
Non-Executive Member	Albert Hamilton	4/4
Judicial Representative	The Honourable Mr Justice Colton	2/4

* Patrick Butler joined the SRC as a member on 10 June 2024.

** Catherine Rodgers joined NICTS on 6 January 2025.

After each meeting the Acting Head of Finance provides a highlight report to the Agency Board covering the main issues discussed by the SRC.

Audit and Risk Assurance Committee (ARAC)

The role of the ARAC is to provide the Board and myself, as Accounting Officer, with independent assurance over the adequacy and effectiveness of the established internal controls and risk management systems within NICTS. ARAC monitors the effective implementation of all agreed audit recommendations both internal and external; examines the effectiveness of the overall risk management process and receives assurance from the NICTS Risk Co-ordinator. ARAC operates

in accordance with the Audit and Risk Assurance Committee Handbook (NI), published on 29 May 2013 and updated on 1 April 2018. Although ARAC primarily considers matters relating to NICTS, it also ensures that the inter-relationships between it and the DARC are documented and agreed, particularly where assurance is provided on matters which properly support the Departmental Governance Statement.

The Committee is chaired by an independent Non-Executive Member of the Agency Board.

Attendance by members is shown below for the five meetings of the Committee during 2024-25:

Position	Member	Attendance
Non-Executive Member (Chair)	Vilma Patterson MBE	5/5
Non-Executive Member	Philip Cromie	5/5
Judicial Representative	The Honourable Mr Justice Huddleston	5/5

Key work of ARAC included consideration of:

- NIAO audit strategies and reports to those charged with governance;
- Internal Audit's plan including strategy, activity reports and progress updates;
- Head of Internal Audit's annual opinion and report;
- Risk management and corporate governance;
- Financial governance and fraud reporting; and
- Annual reports and accounts.

After each meeting the Chair of ARAC presents a report to the Agency Board covering the main issues discussed by the Committee.

4. Risk management and internal control

Risk Management

Risk management forms a central element of the governance framework. Risk management is championed by the Head of Tribunals and Corporate Services, with the Agency Board owning the overall risk management framework.

The Agency aims to assess and effectively manage risk in the achievement of its business objectives. Its capacity to manage risk derives from the experience and ability of managers to operate the fully documented risk management process. The Departmental Risk Management Framework, which NICTS adheres to, is in line with best practice set out in the NIAO report on Good Practice in Risk Management.

The Framework details the approach to risk management, including: risk appetite; the hierarchy

for managing risks; the risk identification and escalation process; and the roles and responsibilities of the various levels of management.

This approach allows risks to be identified and managed at all levels and to be escalated as appropriate.

The Board provides leadership and direction in managing the risk environment in which the Agency operates. Each Head of Division provides leadership to the risk management process in their particular areas of responsibility, as well as corporately through their involvement in the Board, the ARAC and local management meetings. Each business area prioritises risk against standardised risk impact/likelihood descriptors to reduce subjectivity in assessing risk. The corporate risk appetite is set by the Board and used as a starting point for setting levels of risk tolerance. Managers and Heads of Division escalate risks which have exceeded specific risk appetites to the next level of management. The Agency's overall arrangements for effective risk management include:

- an approach to risk management that aligns directly with that of the Department;
- an agreed risk appetite in line with the DoJ's policy;
- quarterly review of Branch, Divisional and Corporate Risk Registers to identify and escalate the risks threatening to impact upon the achievement of the Agency's objectives;
- quarterly review of corporate risks by the Board;
- ARAC agenda items focusing specifically on risk management;
- structures in place to assess and report on information risk; and
- bi-annual Stewardship Statements from managers, providing formal assurance on their management of risk for their respective business areas.

A key element of the Agency's risk and control framework is a professionally led Internal Audit function that works to Government Internal Audit Standards. Internal Audit reviews the overall arrangements for managing risk, provides assurance, and subsequently reports any matters of concern to ARAC. Assurance is also obtained from NIAO who present their audit report to ARAC following the statutory audit of the Agency's Annual Report and Accounts.

Information assurance

NICTS is committed to managing and protecting personal data in line with data protection legislation and DoJ policies and procedures. NICTS is represented at several Departmental groups including the Information Risk Owners' Council (IROC), and the Accreditation Panel and Security Managers' Forum. In addition, NICTS provides bi-annual updates on records and information management to the Agency Audit Risk and ARAC.

Data incidents are reported and managed in line with the DoJ Security Incident Reporting policy. Minor or low risk incidents are recorded and managed locally by NICTS. Major incidents which involve an actual data breach or could cause harm and/or distress to individuals, may result in the ICO taking enforcement action. Major incidents are reported to the DoJ Information Security (IS) Team to allow for potential notification to the ICO within 72 hours of becoming aware of the

incident.

During 2024-25, 100 data incidents occurred (2023-24: 97 data incidents) with the highest proportion relating to post lost in transit. All data incidents are investigated internally, and business processes are revised accordingly to minimise further incidents. Of the 100 incidents, 2 were deemed reportable to DoJ (2023-24: 2 incidents). Both major incidents were reported to the ICO, who concluded after their investigations that no further action was required.

Data incidents and associated risks are reviewed at each IROC meeting where NICTS is represented by the Head of Court Services.

The accreditation of the network and infrastructure is the responsibility of DoF Digital, Security & Finance (DSF) Shared Services, who have confirmed that these elements of its service are fully accredited. NICTS is responsible for accrediting only the aspects of the service that relate to LoB systems. Typically, this relates to application software, databases, and online interfaces. Full Accreditation Certificates have been issued by DoJ for all NICTS LoB systems.

Annual IT Health Checks on all NICTS LoB systems were completed between September 2024 and February 2025, planning for 2025-26 IT Health Checks has commenced.

IT Assist, part of DoF DSF Shared Services, currently provide and host most of NICTS information systems. IT Assist provide a resilient solution, based on high availability, redundancy, and mirrored data centres. NICTS also has several cloud-based systems which are fully supported by third party suppliers, these systems are hosted in UK based data centres which are engineered to provide 99.99% availability.

Disaster Recovery tests were successfully completed in June 2024 and May 2025 for the main NICTS LoB systems and in December 2024 for Causeway.

The Themis programme has commenced which will replace various NICTS LoB systems over a 5-year implementation period. Accreditation planning and scheduling of IT Health Checks for the Themis environment is underway in close liaison with the DoJ Accrerator. Initial accreditation will be in place before any data migration takes place.

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

Internal Control

The system of internal control is not designed to eliminate all risk of failure but to manage risk to a reasonable level to achieve policies, aims and objectives. It can therefore only provide reasonable, and not absolute, assurance of effectiveness. The system of internal control has been in place in NICTS for the year ended 31 March 2025 and up to the date of approval of the annual report and accounts. This accords with DoF guidance.

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

5. Review of effectiveness of the governance framework

As Accounting Officer I have responsibility for reviewing the effectiveness of the governance framework including the system of internal control. The review of effectiveness is informed by the work of Internal Audit, the internal control framework and comments made by external audit in their reports to those charged with governance and other reports. A sound governance framework has been established across NICTS which includes:

- Agency Board;
- ARAC with independent membership;
- Governance reviews;
- Annual governance statement;
- Stewardship statements; and
- Independent reviews by Internal Audit.

I received additional comfort from the inter-departmental assurance report relating to shared services provided to the various NI departments, by the DoF Head of Internal Audit. This report offers an update on the key business areas and provides satisfactory assurance.

The Head of Internal Audit has provided **Satisfactory Assurance** based on the work carried out during the year and cumulative assurance from the previous three years.

The 2024-25 Annual Internal Audit Plan, which included seven separate reviews, was endorsed by ARAC.

Progress against the plan was monitored by ARAC throughout the year. The Head of Internal Audit's overall assessment was that the control environment within NICTS is 'Satisfactory. The assurance provided in relation to Laganside Court House Compliance was limited, however all recommendations were promptly implemented in full and a review by management confirmed that there was no impact on the quality and accuracy of court orders. A follow up audit will take place in 2025-26.

The implementation of audit recommendations is subject to internal audit monitoring and updates on priority one recommendations are provided bi-annually to ARAC. In 2024-25 there were six satisfactory reports and one limited report. There were no priority 1 recommendations.

Agency Board Effectiveness

Information presented to the Board is fundamental for its assessment and understanding of the performance of NICTS. The Board receives a variety of standard information, and other papers, which are quality reviewed by the Board secretariat. The information received allows the Board to be kept informed of any issues that it needs to be aware of, or act on, to support decision making and drive improvement.

Following consideration of the options available to measure Board effectiveness, the Agency will be adopting a new approach and the next review of the effectiveness of the Board will be conducted in the 2025-26 business year and the findings presented to the Board thereafter.

6. Budget position

The Budget Act (Northern Ireland) 2025, which received Royal Assent on 6 March 2025, together with the Northern Ireland Spring Supplementary Estimates 2024-25 which were agreed by the Assembly on 17 February 2025, provide the statutory authority for the Executive's final 2024-25 expenditure plans. The Budget Act (Northern Ireland) 2025 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2025-26 financial year. Following a written statement from the Minister of Finance to the Assembly on 3 April 2025, the Final Budget 2025-26 allocations were issued to departments. The Minister of Justice approved the proposed allocations to business areas, which were issued on 8 April 2025.

7. Significant internal control issues

No significant control issues have been identified in the reporting period.

Priority One recommendations from Internal Audit

Internal Audit

Internal Audit operates to Public Sector Internal Audit Standards. It submits regular reports, including an independent opinion by the Head of Internal Audit, on the adequacy and effectiveness of the NICTS system of risk management, control and governance.

There are no priority one Internal Audit recommendations for 2024-25.

8. Accounting Officer Statement On Assurance

NICTS has an established and 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.

In addition, independent assurance is provided by the NICS Group Internal Audit and Fraud Investigation Service, operating to Public Sector Internal Audit Standards. Internal Audit delivers an agreed prioritised programme of systems-based audits covering all NICTS systems over time. The Head of Internal Audit provides me with an Annual Report and Opinion on the level of assurance that can be provided based on the work done. For the 2024-25 year an overall **satisfactory assurance** was provided.

NICTS has maintained a framework of control to ensure that there are sufficient processes in place to provide assurance over financial and operational risks, as well as performing a regular review of the effectiveness of the system of internal control.

I am therefore satisfied that I have effective governance arrangements and the necessary policies and procedures in place to provide a sound system of internal control to support NICTS in delivering its statutory duties and to meet the aims and objectives set by the Department, while safeguarding the public funds and assets for which I am personally responsible, in accordance with the responsibilities assigned to me in my letter of delegation and in accordance with *MPMNI*.

Glyn Capper
Accounting Officer

REMUNERATION AND STAFF REPORT

REMUNERATION REPORT

Remuneration policy

The pay remit for the NICS, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2024-25 Budget in the Assembly, on 28 May 2024, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 31 May 2024 in Finance Director letter (FD) (DoF) 07/24.

Annual NICS pay awards are made in the context of the wider public sector pay policy. Subject to satisfactory testing, we aim to pay the award effective from 1 August 2024, for NICS non-industrial and industrial staff, including SCS, in the May 2025 payroll.

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

Service contracts

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

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme².

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Accounting Officer and the Agency board members.

Of those reported in 2024-25 all are SCS.

² [Civil Service Commissioners for Northern Ireland \(nicscommissioners.org\)](https://www.nicscommissioners.org)

Remuneration and pension entitlements

[Audited information]

Single total figure of remuneration

2024-25

Officials	Salary £000	Benefits in kind (to nearest £100)	* Pension benefits (to nearest £1,000)	Total £000
Glyn Capper* Director of NICTS	110 - 115	-	76	185 - 190
Elaine Topping*/** Acting Head of Court Services	80 - 85	-	75	155 - 160
Karen Ward*/** Head of Modernisation, Digital and Estates	85 - 90	-	66	150 - 155
Catherine Rodgers*/** Acting Head of Tribunals and Corporate Services (from 6 January 2025)	15 – 20 (75 – 80 FYE)	-	6	20 – 25 (85 – 90 FYE)
Vilma Patterson MBE*** Non-Executive Member (from 1 October 2023)	5 - 10	-	-	5 - 10
Albert Hamilton*** Non-Executive Member (from 1 October 2023)	5 - 10	-	-	5 - 10

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

** Elaine Topping and Karen Ward titles were renamed during the reporting period.

***Payment to the NEMs is on a per diem basis for attendance at meetings and therefore a figure for full year equivalent (FYE) is not applicable. Amounts disclosed as benefits in kind relate to payments for travel and subsistence. There are no entitlements to pension or other contributions from NICTS for NEMs.

[Audited information]

Single total figure of remuneration

2023-24

Officials***	Salary £000	Benefits in kind (to nearest £100)	* Pension benefits (to nearest £1,000)	Total £000
Glyn Capper* Director of NICTS	100 - 105	-	28	125 - 130
Elaine Topping* Acting Chief Operating Officer	75 - 80	-	(20)	55 - 60
Karen Ward* Chief Modernisation Officer	75 - 80	-	31	110 - 115
Nicole Lappin** Non-Executive Member (until 30 September 2023)	0 - 5	-	-	0 - 5
Graham Dalton** Non-Executive Member (until 30 September 2023)	0 - 5	-	-	0 - 5
Vilma Patterson MBE** Non-Executive Member (from 1 October 2023)	0 - 5	-	-	0 - 5
Albert Hamilton** Non-Executive Member (from 1 October 2023)	0 - 5	-	-	0 - 5

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

** Payment to the NEMs is on a per diem basis for attendance at meetings and therefore a figure for full year equivalent (FYE) is not applicable. Amounts disclosed as benefits in kind relate to payments for travel and subsistence. There are no entitlements to pension or other contributions from NICTS for NEMs.

***Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the Remedy Period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any severance or ex gratia payments. This report is based on accrued payments made by NICTS and thus recorded in these accounts.

The DoJ was under the direction and control of Naomi Long during the financial year. Her salary and allowances were paid by the department and have been included in the department's 2024-25 accounts. These amounts do not include costs relating to the Minister's role as MLA which are disclosed in the Northern Ireland Assembly Commission accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by NICTS and treated by His Majesty's Revenue and Customs (HMRC) as a taxable emolument.

Fair pay disclosures

[Audited information]

Pay Ratios

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

The banded remuneration of the highest paid director in NICTS in the financial year 2024-25 was £110,000 - £115,000 (2023-24 (restated*): £100,000 - £105,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2024-25	25 th percentile	Median	75 th percentile
Total remuneration (£)	25,732	29,689	35,117
Pay ratio	4.4:1	3.8:1	3.2:1

2023-24 (restated*)	25 th percentile	Median	75 th percentile
Total remuneration (£)	23,789	26,569	29,859
Pay ratio	4.3:1	3.9:1	3.4:1

*There was a misstatement of the banded remuneration of the highest paid director in 2023-24.

For 2024-25 and 2023-24, the 25th percentile, median and 75th percentile remuneration figures are based on annualised salaries for the last month of the financial year, adjusted for any non-consolidated payments made to staff during the year.

For 2024-25 and 2023-24, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

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

In 2024-25, no employees (2023-24: none) received remuneration in excess of the highest paid director.

Remuneration in 2024-25 ranged from £23,177 to £112,500 (2023-24 (restated*): £21,053 to £102,500).

Percentage change in remuneration

NICTS is also required to disclose the percentage change from the previous financial year in the:

- (a) salary and allowances; and
- (b) performance pay and bonuses

of the highest paid director and of its employees as a whole.

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

Percentage change for:	2024-25 v 2023-24	Restated* 2023-24 v 2022-23
Average employee salary and allowances	10.1%	1.6%
Highest paid director’s salary and allowances	9.8%	5.1%
Average employee performance pay and bonuses	N/A**	N/A**
Highest paid director’s performance pay and bonuses	N/A**	N/A**

*There was a misstatement of the banded remuneration of the highest paid director in 2023-24.

** No performance pay or bonuses were payable in these years.

The 10.1% increase in average employee salary and allowances is due to the 2023 pay award, which included a non-consolidated payment for all eligible staff, coupled with performance based salary progression (2023-24: 1.6% increase).

Pension benefits

[Audited information]

Officials***	Accrued pension at pension age as at 31/3/25 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/25** £000	CETV at 31/3/24* £000	Real increase in CETV £000	Employer contribution to partnership pension account Nearest £100
Glyn Capper Director of NICTS	40 – 45	2.5 – 5	759	669	57	-
Elaine Topping Acting Head of Court Services	45 – 50	2.5 – 5	964	859	67	-
Karen Ward Head of Modernisation, Digital and Estates	40 – 45 plus lump sum of 20 – 25	2.5 – 5 plus lump sum of 0 – 2.5	764	681	51	-
Catherine Rodgers Acting Head of Tribunals and Corporate Services	20 – 25	0 – 2.5	392	386	3	-

* Or date of joining if later.

** Or date of leaving if earlier.

***The pension benefits of any members affected by the [Public Service Pensions Remedy](#) which were reported in 2022-23 based on **alpha** membership for the period between 1 April 2015 and 31 March 2022 have been reported since 2023-24 based on Principal Civil Service Pension Scheme (Northern Ireland) (PCSPS(NI)) membership for the same period.

No pension benefits are provided to the Non-Executive Members.

NICS Pension Schemes

Pension benefits are provided through the NICS 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 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 when 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 DoF to remedy this discrimination.

DoF 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 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.

DoJ is now implementing the second part of the remedy, which address 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. For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs will issue by 31 March 2025 as originally planned. The legislation for the 2015 Remedy provides discretion which allows the Scheme Manager to extend beyond this date so it has become necessary to engage this discretion.

At this stage, allowance has not yet been made within Cash Equivalent Transfer Values (CETVs) for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at [DoF Annual Reports and Accounts](#).

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2024-25 pension disclosures for affected members continue to be based on the rolled back position.

Alpha

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

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

Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

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

Annual Benefit Statements

Active members of the pension scheme will receive an Annual Benefit Statement. The accrued pension quoted is the pension the member is entitled to receive when they reach their scheme pension age, or immediately on ceasing to be an active member of the scheme if they are at or over pension age. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. The scheme pension age is 60 for any pension accrued in the legacy Classic, Premium and Classic Plus arrangements and 65 for any benefits accrued in Nuvos. Further details about the NICS pension schemes can be found at the website [Civil Service Pensions \(NI\)](#).

Pension Increases

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2024 was 1.7% and HM Treasury has

announced that public service pensions will be increased accordingly from April 2025.

Employee contribution rates

Employee contribution rates for all members for the periods covering 1 April 2024 – 31 March 2025 and 1 April 2025 – 30 June 2025 are as follows³:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2024 to 31 March 2025		Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 30 June 2025		Contribution rates – All members
From	To	From	To	
£0	£26,302.49	£0	£27,091.99	4.6%
£26,302.50	£59,849.99	£27,092.00	£61,645.99	5.45%
£59,850.00	£160,964.99	£61,646.00	£165,793.99	7.35%
£160,965.00 and above		£165,794.00 and above		8.05%

Cash Equivalent Transfer Values

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

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

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

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes. In their guidance of 27 April 2023, HM Treasury advised that, with immediate effect, the discount rate adopted for calculating CETVs should be in line with the new Superannuation Contributions Adjusted for Past Experience (SCAPE) discount rate of 1.7%

³ Rates are expected to change mid-year as a result of the outcome of the [consultation on Scheme Yield and Member Contributions](#)

above CPI inflation, superseding the previous SCAPE discount rate of 2.4% above CPI inflation. All else being the same, a lower SCAPE discount rate leads to higher CETVs. The HM Treasury Guidance of 27 April 2023 can be found at [Basis for setting the discount rates for calculating cash equivalent transfer values payable by public service pension schemes - GOV.UK](#). As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

Real increase in CETV

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

Compensation for loss of office

There were no compensation benefits paid by NICTS to any senior staff members during the financial year (2023-24: £Nil).

STAFF REPORT

Staff costs

Staff costs comprise:

[Audited information]

	Permanently Employed Staff £000	Others £000	2024-25 Total £000	2023-24 Total £000
Wages and salaries	23,616	4,879	28,495	28,867
Social security costs	2,500	-	2,500	2,585
Other pension costs	7,957	-	7,957	6,998
Total net costs	34,073	4,879	38,952	38,450
Of which:				
Charged to Administration	4,041	295	4,336	4,405
Charged to Programme	27,785	4,546	32,331	32,162
Subtotal	31,826	4,841	36,667	36,567
Charged to Capital Projects	2,247	38	2,285	1,883
Total net costs	34,073	4,879	38,952	38,450

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

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

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2020 scheme valuation was completed by GAD in October 2023. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2024 to 31 March 2027.

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor. Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for DoF to consult on changes to the scheme. Further information can be found on DoF website <https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations>.

For 2024-25, employers' contributions of £8,401,391 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2023-24 £7,063,892 at one of three rates in the range 28.7% to 34.2%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £10,414 (2023-24 £10,037) 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% (2023-24, 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 £ 395; 0.5% (2023-24: £377; 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.

During 2024-25 no persons (2023-24: 2 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2023-24: £7,035).

Judicial office holders

Judicial office holders were covered by the provisions of the Judicial Pension Schemes (JPS) the terms of which were, until the end of 2021-22, set out in (or in some cases are analogous to) the provisions of two Acts of Parliament, (*Judicial Pensions Act 1981* and *Judicial Pensions and Retirement Act (JUPRA) 1993*), the *Judicial Pensions Regulations 2015* and the *Judicial Pensions Regulations (Northern Ireland) 2015*. From 2022-23 Judicial office holders are covered by the provisions of the *Judicial Pensions Regulations 2022*. The JPS are unfunded public service schemes, providing pensions and related benefits for members of the Judiciary in eligible offices.

The JPS 2015 and Northern Ireland Judicial Pension Scheme (NIJPS) 2015, were introduced on 1 April 2015. These mirror each other and, as far as possible, other public service career average pension schemes. From 1 April 2015 NICTS paid contributions in relation to salaried and excepted fee-paid and devolved salaried Judicial Office Holders sponsored by DoJ.

The Fee-Paid Judicial Pension Scheme, established under the *Judicial Pensions (Fee-Paid Judges) Regulations 2017*, was implemented from 1 April 2017 to deliver the litigation remedy to eligible fee-paid office-holders in the case of *O'Brien v Ministry of Justice (MoJ)* and related litigation, including in Northern Ireland.

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

Provisions have been recognised in these accounts for the liability to fee paid judicial office holders in respect of the Judicial Service Award (JSA) for the period up to the end of 2021-22, as this liability is not covered by the JPS and the governing legislation. However, JSA liability for pensionable service from 1 April 2022 onward falls to the new JPS 2022 scheme. Details on the new judicial scheme are set out below.

In order to equalise treatment across the judiciary, all eligible judicial office holders moved into JPS 2022 on 1 April 2022. JPS 2022 is intended to deliver on the commitment the government made to develop a pensions-based solution to the serious recruitment and retention problems identified by the Senior Salaries Review Body in its Major Review of the Judicial Salary Structure, published in 2018.

JPS 2022 is designed to be in line with the Hutton principles for public service pension reform but is also non-registered for tax purposes. The Public Service Pensions and Judicial Offices Act received Royal Assent on 10 March 2022, closing all existing judicial pension schemes for future accrual. The Judicial Pension Regulations 2022 were made on 17 March 2022 and the scheme came into effect on 1 April 2022. The Judicial Pension Regulations 2022 included an amendment to the JPS 2015 regulations which was made to regularise payments from the NICF.

The JPS 2022 is an unfunded, career average scheme for both salaried and fee-paid judges. As JPS 2022 is not a tax registered scheme, member contributions do not attract income tax relief. JPS 2022 does not provide an automatic lump sum. However, it is possible for members to commute part of their pension into a lump sum at the rate of £12 for every £1 per annum of pension commuted, subject to HMRC limits. The employer contribution rate during 2023-24 was 51.35%. This comprised the rate of 51.1% recommended by the GAD plus 0.25% of pensionable pay to reflect the cost of scheme administration paid to the MoJ. From 1 April 2024 the employer contribution rate increased to 62.55% and has remained at this.

JPS 2022 also provides for a surviving adult's pension at a rate of 37.5% of the member's pension.

Further details of associated provisions can be found in Note 16 to the accounts.

Average number of persons employed

The average number of whole-time equivalent persons employed during the year is set out below. These figures include senior management, staff on secondment or loan into NICTS and agency/temporary staff, but do not include staff on secondment to other organisations.

[Audited information]

	Permanently Employed Staff Number	Others Number	2024-25 Total Number	2023-24 Total Number
Court Operations	409	144	553	584
Tribunals and Enforcement	112	38	150	151
Lady Chief Justice's Office	30	1	31	30
Vision 2030	12	3	15	18
Corporate Services	62	8	70	68
Staff engaged on capital projects	29	1	30	33
Total	654	195	849	884

These figures include 26 (2023-24: 28) whole time equivalent staff employed by NICTS to support the HIA Redress Board, and 1 (2023-24: Nil) whole time equivalent staff employed by NICTS to support the TRRS, both Arm's Length Bodies (ALBs) of The Executive Office (TEO).

There were a further 103 (2023-24: 101) whole time equivalent staff employed by DfC to support TAS which is administered by NICTS.

The majority of staff (88%) are located in frontline service posts in courthouses, tribunal hearing centres, PCNI, EJO or in the CFO.

Staff composition

The staff composition as at 31 March 2025 in NICTS was as follows (based on headcount):

	<u>Female staff</u>	<u>Male staff</u>	<u>Total staff</u>
Agency Board	3	1	4
Senior Civil Service	3	3	6
Employees	561	336	897

Number of Senior Civil Service (SCS) staff by band

The breakdown of SCS staff by pay scale is as follows:

	<u>Total staff</u>
Pay Scale 1 - £79,237 to £88,908	5
Pay Scale 2 - £101,558 to £113,524	1
Pay Scale 3 - £131,076 to £149,539	-
Pay Scale 4 - £176,800 to £202,239	-

Sickness absence

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

Departmental level annual sickness absence figures can be found in the report [Sickness Absence in the Northern Ireland Civil Service 2023/24 | Northern Ireland Statistics and Research Agency](#).

NICTS had a sickness absence rate of 14.1 days lost per employee in 2023-24. The NICS wide absence figure for 2023-24 was 13.8 average days lost per staff member, representing 6.3% of all available working days. The equivalent figures for DoJ in 2023-24 were 18.7 days or 8.7% of available working days.

Managers at all levels have a critical role in addressing the level of sickness absence. HR business partners proactively engage with Directors, Heads of Divisions, Line Managers and business areas, offering appropriate advice and support to help manage sickness absence, staff wellbeing and potential measures to reduce absence.

Staff in NICTS are supported by both the NICS Welfare Services and the Employee Assistance Programme. Feedback from staff continues to be very positive on the support provided by

Welfare Services and the advice and professional counselling services provided by Inspire. All staff who are on long term sickness or any stress related absences are encouraged to contact these services.

Responsibility for recording sickness absence rests with line managers and decisions on the action to be taken, for example the issue of an inefficiency warning, rests with NICS HR working closely with staff and line managers.

Staff turnover

Based on information provided by NISRA the level of staff turnover was as follows:

	2024-25 Turnover %	2023-24 Turnover %
NICTS	12.4%	12.9%
General	4.3%	5.3%

The NICTS Staff Turnover percentage is the total number of people that have left NICTS including those who have moved within the NICS. The General Staff Turnover percentage is the people who have left NICTS and have not gone elsewhere in the NICS. This has been calculated by NICS HR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

Employee Engagement

When launching the 2023 NICS People Survey in April 2023, the Head of the Civil Service issued a message that the frequency of the Survey was changing from yearly to every other year to allow for proper targeting of actions. The People Survey 2025 was launched 29 April and the results will be available Autumn 2025.

The 2023 NICS People Survey is therefore the most recent survey available and was conducted by NISRA across the nine NICS ministerial Departments as well as the Public Prosecution Service and the Health & Safety Executive for NI. All staff working in these organisations were invited to take part in the survey. For DoJ there were 2,157 (2021: 2,323) permanent staff invited to complete the survey, of which 1,030 (2021: 1,075) participated, a response rate of 46.6% (2021: 46%). The Employee Engagement Index (EEI) is the weighted average of the responses to the five employee engagement questions, and it ranges from 0% to 100%. DoJ responses indicated an Employee Engagement Index of 54% (2021: 58%), compared to the NICS average of 54% (2021: 57%). The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>.

Staff policies and other employee related matters

Pay, workforce planning and performance management

All general service staff in NICTS have been on-boarded to HR Connect. This standardises the use of the performance management module on HR Connect for these staff.

Pay policy

Under the *Civil Service (NI) Order 1999*, DoF is responsible for the pay arrangements of NICS civil servants (apart from those Agencies, non-ministerial Government departments and other bodies with an agreed pay delegation). Current pay scales are available online. The pay award system aims to:

- be a system which will help to recruit, retain and motivate staff to perform efficiently the duties required of them;
- encourage staff to improve their individual performance by providing a direct and regular link between satisfactory performance and pay;
- ensure equity of treatment in respect of pay in accordance with legal requirements and the equal opportunities policy of the NICS;
- secure the confidence of staff that their pay will be determined fairly;
- secure the confidence of the public and their representatives in the system for determining the pay of the staff; and
- enable the Government to reconcile its responsibilities for the control of public expenditure with its responsibilities as an employer.

Pensions and early departure costs

Present and past employees of NICTS are covered by the NICS pension arrangements. NICTS meets the costs of pensions provided for the staff they employ by the payment of charges called Accrued Superannuation Liability Charges. This is charged to the Statement of Comprehensive Net Expenditure (SoCNE) on an accrued basis annually.

NICTS is also required to meet the additional cost of benefits beyond the normal benefits in respect of employees who retire early. NICTS provides in full for this cost, charged against the SoCNE, when an early retirement programme has been announced.

In addition to information contained within the Remuneration and Staff Report, Notes 1.17 and 1.18 to the Accounts provide further detail on how the pension liabilities are calculated.

Employment, training and advancement of disabled persons

The NICS is a lead partner of Employers for Disability NI and is accredited as a [Disability Positive](#) employer.

The NICS delivers an annual programme of communications and training on disability awareness and understanding and has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment process for in-work support, and for its recruitment selection and onboarding processes, progressed in 2024, which will deliver improvements to the process with implementation anticipated in 2025-26, subject to Ministerial approval and Trade Union consultation. Colleagues with lived experience and external independent advocates have been stakeholders in the reasonable adjustment review.

The NICS is committed to the employment of disabled people and offers work experience for disabled people through the [NICS Work Experience Scheme for Disabled People](#) and annual participation in International Job Shadow Day (IJSD).

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

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

Learning and development

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

Development and delivery of generic staff training is centralised in NICS HR. Training is delivered using a variety of learning delivery channels (including classroom delivery, on-line, and virtual classrooms), providing flexible access to learning. Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework.

During 2024-25, the generic Learning and Development portfolio was updated to include new products, including 16 new classroom products, 11 new eLearning products, five new online resources and 24 product reviews.

A new NICS HR L&D Portfolio is now available showing the comprehensive range of learning available, grouped under six core product areas:

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

Leadership development is a key priority within the NICS and NICS HR L&D offer a suite of products aimed at leadership from EO2 to SCS grades. Development of four new leadership products commenced this year, with 2025-26 launch dates. Topics will cover Inclusive Leadership, Entrepreneurial Leadership, Collective and Compassionate Leadership and Digital Leadership. During 2024-25 a Grade 3 Senior Leadership programme was developed and launched in collaboration with University of Ulster, QUB and the William J. Clinton Leadership Institute.

NICSHR continues to develop further leadership products, including a Grade 5 Alumni programme, with events and further resources available within the Leadership Toolkit on [LInKS](#).

Training Co-ordinators from across Court Services Division and Operational Support Branch, supported by the Court Operations Guidance & Training Forum, continue to review and improve current guidance documents and identify gaps in the Court Operations Knowledge Bank. Training modules, which will be delivered to new staff joining NICTS as a result of our first bespoke recruitment process to fill EO1 Court Clerk vacancies are being developed.

Our NICTS People Strategy Year Three (2025-26) Delivery Plan focuses on increasing opportunities for learning and development. We will also review and update the NICTS Court Operations Knowledge Bank; enhance the Skills section of the NICTS People Hub; and develop a comprehensive learning and development toolkit for staff and line managers. To support this, we will ensure that those staff responsible for developing guidance receive the necessary training and skills while all staff have access to development opportunities and can stay informed about new or updated resources relevant to their roles.

Employee consultation and trade union relationships

DoF is responsible for the NICS Trade Union Arrangements Policy. People & Organisational Development consults and/or negotiates with the NICS recognised trade unions on matters such as pay, promotion, and annual leave which are relevant across the NICS. Local issues relevant only to a particular office or area of work is handled by local managers, and branch trade union representatives, through agreed Local Whitley procedures/constitutions. Each department will have their own Departmental Whitley structure, to consider matters unique to individual departments and their agencies across business areas. Business areas may also have a Whitley arrangement in place dealing with issues specific to that business area.

Staff equality, diversity and inclusion

The NICS values and welcomes diversity and is committed to creating a truly inclusive workplace for all.

The NICS Diversity Champions Network includes senior colleagues as designated Diversity Champions for each of the nine NICS departments, as well as four thematic leads for gender, race and ethnicity, disability and LGBTQ+. The network alongside the NICS corporate HR function, People and Organisational Development, developed and delivered an annual [NICS Diversity Action Plan 2024/25](#), which set out priorities for action by diversity and inclusion theme and cross-cutting priorities.

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

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

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

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

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

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

Expenditure on consultancy

[Audited information]

NICTS did not incur any expenditure on external consultancy in the financial year (2023-24: £Nil).

Expenditure on temporary staff

These amounts are included in 'Others' within the Staff Costs note in the Staff Report.

Temporary staff are engaged when there is difficulty filling staff headcount, particularly vacancies at the Administrative Officer (AO) grade, and to backfill for permanent staff on temporary promotion while working on projects. The average Full-Time Equivalent (FTE) of temporary staff engaged in 2024-25 was 194 (2023-24: 193, an increase of 1).

Expenditure incurred on temporary staff was as follows:

	2024-25	2023-24
	£000	£000
Charged to Administration	332	198
Charged to Programme	4,547	3,862
Total	4,879	4,060

The average FTE of temporary staff charged to Administration increased to 8 (2023-24: 5). These temporary staff were engaged by Finance and Vision 2030. The main reason for the £134k increase in administration expenditure is due to vacancies created within Finance, at the Staff Officer and Deputy Principal grade, which have not yet been substantively filled.

Of the 186 average FTE temporary staff charged to Programme in 2024-25 (2023-24: 188, a decrease of 2), 144 were engaged by Court Operations (2023-24: 150, a decrease of 6), 38 by Tribunals and Enforcement (2023-24: 33, an increase of 5), 3 by CFO (2023-24: 4, a decrease of 1) and 1 by Lady Chief Justice Office (LCJO) (2023-24: 1, no change). The increase is reflective

of the pay-rise awarded to staff during the financial year.

Off-payroll payments

[Audited information]

As required by DAO (DFP) 08/12 Tax Arrangements of Public Sector Appointees and FD (DoF) 02/21, NICTS undertook a review of the arrangements for making payments to individuals engaged by NICTS who are paid fees of £245 or more per day in the financial year and are not on the NICTS payroll. The £245 threshold is set to approximate the minimum point of the pay scale for a SCS. The number of off-payroll engagements is as follows:

Table 1: Temporary off-payroll worker engagements as at 31 March, earning £245 per day or greater:

	2024-25	2023-24
Number of existing engagements as of 31 March	20	23
<i>Of which have existed for:</i>		
Less than one year at time of reporting	-	-
Between one and two years at time of reporting	-	-
Between two and three years at time of reporting	-	6
Between three and four years at time of reporting	6	-
Four or more years at time of reporting	14	17

Table 2: All temporary off-payroll workers engaged at any point during the financial year, earning £245 per day or greater:

	2024-25	2023-24
Number of off-payroll workers engaged during the year ended 31 March	20	23
<i>Of which:</i>		
Not subject to off-payroll legislation	20	23
Subject to off-payroll legislation and determined as in-scope of IR35	-	-
Subject to off-payroll legislation and determined as out-of-scope of IR35	-	-
Number of engagements reassessed for compliance or assurance purposes during the year	-	-
<i>Of which: Number of engagements that saw a change to IR35 status following review</i>	-	-

Table 3: For any off-payroll engagements of board members (and/or senior officials with significant financial responsibility) between 1 April and 31 March:

	2024-25	2023-24
Number of off-payroll engagements of board members (and/or senior officials with significant financial responsibility) during the financial year.	-	-
Total number of individuals on payroll and off-payroll that have been deemed “board members (and/or senior officials with significant financial responsibility)” during the financial year.	4	3
This figure includes both on payroll and off-payroll engagements.		

Reporting of Civil Service and other compensation schemes - exit packages

[Audited information]

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
< £10,000	-	-	-	1	-	1
£10,000 - £25,000	-	-	-	-	-	-
£25,001 - £50,000	-	-	-	-	-	-
£50,001 - £100,000	-	-	1	3	1	3
£100,001 - £150,000	-	-	-	-	-	-
£150,001 - £200,000	-	-	-	-	-	-
Total number of exit packages	-	-	1	4	1	4
Total resource cost £	£ Nil	£Nil	£60,750	£213,467	£ 60,750	£213,467

Redundancy and other departure costs have been paid in accordance with the provisions of the *Civil Service Compensation Scheme (Northern Ireland)*, a statutory scheme made under the *Superannuation (Northern Ireland) Order 1972*. The table above shows the total cost of exit packages agreed and accounted for in 2024-25 and 2023-24. Exit costs of £60,750 were paid in 2024-25, the year of departure (2023-24: £213,467).

Where NICTS has agreed early retirements, the additional costs are met by NICTS and not by the CSP scheme.

Ill-health retirement costs are met by the pension scheme and are not included in the table.

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

ASSEMBLY ACCOUNTABILITY

OTHER ASSEMBLY ACCOUNTABILITY DISCLOSURES

Losses and Special Payments

[Audited information]

Losses statement

The total value of losses did not exceed £300k (2023-24: did not exceed £300k) and therefore no disclosure is required.

Special payments

The total value of special payments did not exceed £300k (2023-24: did not exceed £300k) and therefore no disclosure is required.

Fees and charges

[Audited information]

An analysis of income from civil and family court services provided to external and public sector customers is as follows:

	Income £000	Full Cost £000	2024-25 Surplus/ (deficit) £000	Income £000	Full Cost £000	2023-24 Surplus/ (deficit) £000
Civil Business	28,214	(33,743)	(5,529)	25,285	(32,539)	(7,254)

The above information is provided for fees and charges purposes, and not for IFRS 8 *Operating Segments* purposes.

Income and costs shown are in respect of fee earning business and have been accounted for in accordance with *MPMNI*. The costs above are calculated on a full cost basis, and include an allocation of administrative, judicial and overhead costs.

NICTS is committed to achieving full cost recovery for the services it provides in respect of civil court business. The target of full cost recovery takes account of measures in place to protect access to justice, namely the operation of a court fee exemption and remission policy and also the subsidisation of fees in the family and children's arenas. The income for 2024-25 represents 84% of cost recovery (2023-24: 78%).

The total amount of fees within the family and children's arenas which have been subsidised was £604.9k in 2024-25 (2023-24: £545.9k). Applicants in receipt of certain means tested benefits are entitled to automatic fee exemption. Total fee exemptions during 2024-25 amounted to £77.4k (2023-24: £54.8k). Remission of fees is considered on an individual basis and is granted in cases

of hardship. Total fees remitted during 2024-25 amounted to £8.7k (2023-24: £11.4k).

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*, NICTS 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. NICTS had no significant remote contingent liabilities during 2023-24 that require disclosure.

Note 20 provides further details regarding the contingent liabilities that are included within the financial statements.

ACCOUNTABILITY REPORT



Glyn Capper
Accounting Officer
30 June 2025

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

Opinion on financial statements

I certify that I have audited the financial statements of the Northern Ireland Courts and Tribunals Service for the year ended 31 March 2025 under the *Government Resources and Accounts Act (Northern Ireland) 2001*. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies. The financial reporting framework that has been applied in the preparation of the Northern Ireland Courts and Tribunals Service's financial statements is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Northern Ireland Courts and Tribunals Service's affairs as at 31 March 2025 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act (Northern Ireland) 2001 and Department of Finance directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the 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 the Northern Ireland Courts and Tribunals Service 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.

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

Conclusions relating to going concern

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

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

The going concern basis of accounting for the Northern Ireland Courts and Tribunals Service 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 report.

Other Information

The other information comprises the information included in the Annual Report other than the financial statements, the parts of the Accountability Report described in that report as having been audited and my audit certificate and report. The Accounting Officer is responsible for the other information 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 Finance directions made under the *Government Resources and Accounts Act (Northern Ireland) 2001*; and

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

- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Northern Ireland Courts and Tribunals Service 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 Government Financial Reporting Manual are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- 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 the Northern Ireland Courts and Tribunals Service'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 Northern Ireland Courts and Tribunals Service will not continue to be provided in the future.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Northern Ireland Courts and Tribunals Service through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the *Government Resources and Accounts Act (Northern Ireland) 2001*;
- making enquires of management and those charged with governance on Northern Ireland Courts and Tribunals Service'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 Northern Ireland Courts and Tribunals Service's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and 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;

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

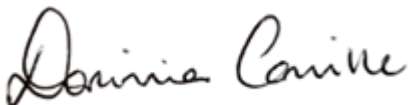
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate, testing of journals, discussing regularity with management, reading internal audit reports, and review of legal provisions. With regard to revenue recognition, our procedures included testing the design and implementation of relevant controls in place, testing the process through which management have identified and quantified any income that needs to be accrued or deferred, evaluating accounting policies relating to revenue recognition and performing tests of detail in relation to revenue cut-off;
- 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
02 July 2025

PART 3 - FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE for the year ended 31 March 2025

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

	Note	2024-25 £000	2023-24 £000
Revenue from contracts with customers	6.1	(38,670)	(36,077)
Other operating income	6.2	(727)	(675)
Total operating income		(39,397)	(36,752)
Staff costs	4, 5	36,667	36,567
Purchase of goods and services	4, 5	63,680	58,063
Depreciation and impairment charges	4, 5	12,219	10,615
Provisions expense	5	536	663
Total operating expenditure		113,102	105,908
Net operating expenditure		73,705	69,156
Finance expense	4, 5	471	536
Net expenditure for the year before notional charges		74,176	69,692
Audit notional charges		139	134
Other notional charges		1,336	1,312
Total notional charges		1,475	1,446
Net expenditure for the year after notional charges		75,651	71,138
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure:			
- net (gain)/loss on revaluation of property, plant and equipment	8	(4,708)	(25,039)
- net (gain)/loss on revaluation of intangibles	9	(143)	(259)
- actuarial (gain)/loss on pension liability	16	83	25
Total other comprehensive net expenditure for the year		(4,768)	(25,273)
Comprehensive net expenditure for the year		70,883	45,865

All income and expenditure is derived from continuing operations.

The notes on pages 80 to 120 form part of these accounts.

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

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

	Note	2025 £000	2024 £000
Non-current assets			
Property, plant and equipment	8	234,615	237,764
Intangible assets	9	12,932	7,245
Total non-current assets		247,547	245,009
Current assets			
Assets classified as held for sale	12	60	60
Trade and other receivables	14	6,065	5,009
Contract assets	14	834	977
Cash and cash equivalents	13	1,655	2,838
Total current assets		8,614	8,884
Total assets		256,161	253,893
Current liabilities			
Trade and other payables	15	(22,151)	(22,146)
Contract liabilities	15	(6,465)	(5,309)
Provisions	16	(2,100)	(1,850)
Total current liabilities		(30,716)	(29,305)
Total assets less current liabilities		225,445	224,588
Non-current liabilities			
Provisions	16	(3,571)	(3,973)
Other payables	15	(2,160)	(4,476)
Total non-current liabilities		(5,731)	(8,449)
Total assets less total liabilities		219,714	216,139
Taxpayers' equity and other reserves			
General fund		53,560	48,304
Revaluation reserve		166,154	167,835
Total equity		219,714	216,139



Glyn Capper
Accounting Officer
30 June 2025

The notes on pages 80 to 120 form part of these accounts.

STATEMENT OF CASH FLOWS

for the year ended 31 March 2025

This statement shows the changes in cash and cash equivalents of NICTS during the reporting period. It shows how NICTS 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 NICTS. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to future public service delivery.

	Note	2024-25 £000	2023-24 £000
Cash flows from operating activities			
Net expenditure for the year		(75,651)	(71,138)
Adjustment for non-cash transactions	3.2	14,343	12,831
Increase/(decrease) in trade and other receivables	14	(913)	1,579
<i>Movement in receivables relating to items not passing through the SoCNE</i>		20	6
Increase/(decrease) in trade and other payables	15	(546)	222
<i>Movement in payables relating to items not passing through the SoCNE</i>		490	2,944
Use of provisions	16	(903)	(377)
Net cash outflow from operating activities		(63,160)	(53,933)
Cash flows from investing activities			
Purchase of property, plant and equipment		(2,022)	(2,411)
Purchase of intangible assets		(6,195)	(2,887)
Net cash outflow from investing activities		(8,217)	(5,298)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		61,948	50,825
From the Consolidated Fund (non-Supply)		11,035	10,311
Capital element of payments in respect of leases and on-balance sheet (SoFP) PFI contracts		(2,185)	(2,095)
Net financing		70,798	59,041
Net decrease in cash and cash equivalents in the period before adjustment for receipts and payments to NICF		(579)	(190)
Receipts due to NICF which are outside scope of NICTS' activities		43	39
Payments of amounts due to NICF		(38)	(48)
Net decrease in cash and cash equivalents in the period after adjustment for receipts and payments to NICF		(574)	(199)
Cash and cash equivalents at the beginning of the period	13	1,473	1,672
Cash and cash equivalents at the end of the period	13	899	1,473

The notes on pages 80 to 120 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY for the year ended 31 March 2025

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

	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2023		51,192	148,230	199,422
Net Assembly Funding - drawn down		50,825	-	50,825
Consolidated Fund Standing Services	5, 16	10,311	-	10,311
Comprehensive net expenditure for the year		(71,163)	25,298	(45,865)
Auditor's remuneration	3.1	134	-	134
Other notional charges	3.1	1,312	-	1,312
Transfer between reserves		5,693	(5,693)	-
Balance at 31 March 2024		48,304	167,835	216,139
Net Assembly Funding - drawn down		61,948	-	61,948
Consolidated Fund Standing Services	5, 16	11,035	-	11,035
Comprehensive net expenditure for the year		(75,734)	4,851	(70,883)
Auditor's remuneration	3.1	139	-	139
Other notional charges	3.1	1,336	-	1,336
Transfer between reserves		6,532	(6,532)	-
Balance at 31 March 2025		53,560	166,154	219,714

The notes on pages 80 to 120 form part of these accounts.

NOTES TO THE ACCOUNTS

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2024-25 FReM issued by DoF with directions given in pursuance of the Government Resources and Accounts Act (Northern Ireland) 2001. The accounting policies contained in the FReM apply IFRS as adapted or interpreted for the public sector context.

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

1.01 Accounting convention

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

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

1.02 Accounting boundary

These accounts incorporate the core activity of NICTS.

The funds invested by CFO are specifically excluded from the NICTS accounts, following DoF guidance. Third party monies are similarly excluded. The funds held on behalf of third parties by the CFO are included in Note 22. Financial information about the CFO may be obtained from their separately published annual accounts.

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

1.03 Property, plant and equipment

NICTS holds title to the land and buildings shown in the accounts with the exception of Laganside Courts Complex which is leased under a PFI contract (see Notes 8 and 18).

NICTS also occupies properties within the Northern Ireland Executive Estate. These are owned and/or managed by DoF and are excluded from these Accounts. The costs of occupancy of such properties are recovered on a notional basis from NICTS by DoF. Terms of occupancy of these buildings are outlined in an agreement known as the 'Memorandum of Terms of Occupancy.'

The PPE note requires the amalgamation of asset categories under the plant and machinery heading. The asset categories represented by the plant and machinery heading include:

- plant and machinery;

- furniture and fittings;
- office equipment;
- security equipment; and
- antiques.

1.04 Valuation of property, plant and equipment

Expenditure on PPE of over £1,000 is capitalised in line with the NICTS capitalisation policy.

On initial recognition property, plant and equipment are measured at cost including any expenditure, such as installation, directly attributable to bringing them into working condition. Items classified as 'under construction' are recognised in the Statement of Financial Position (SoFP) to the extent that money has been paid or a liability has been incurred.

All PPE is carried at fair value.

Professional valuations of land and buildings are carried out independently by Land and Property Services (LPS) within DoF. Land and buildings are carried at the last professional valuation, in accordance with the Appraisal and Valuation Manual produced jointly by the Royal Institute of Chartered Surveyors, the Institute of Revenues Rating and Valuation and the Incorporated Society of Valuers and Auctioneers. Land and buildings are restated to current value using professional valuations, in accordance with IAS 16, every five years and in the intervening years by the use of indices provided by LPS, specific to the Northern Ireland property sector. The last full valuation was carried out at 31 March 2024.

Land has been included in the accounts on the basis of open market value for existing use. Properties regarded as operational are valued on the basis of existing use, unless there is no market for the property or they are deemed to be specialised (e.g. courthouses), in which case they are valued on a depreciated replacement cost basis.

Land and buildings that are non-operational or surplus assets are valued on the basis of open market value less any directly attributable selling costs.

Antiques held by NICTS are included in the plant and equipment classification and are professionally valued every five years. The valuation was carried out at 31 March 2024 by Ross's Auctioneers Limited (a member of the Irish Auctioneers and Valuers Institute).

All other property, plant and equipment is revalued annually using appropriate indices provided by the Office for National Statistics (ONS).

NICTS uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while the issue is rectified. At the time these accounts are being prepared, it has not been possible to ascertain the

potential impact of this issue. However, given the value of the non-property assets potentially affected, NICTS does not expect an adjustment to indexation to have a material impact on the 2024-25 accounts. It is anticipated that ONS will recommence publication of the Producer Price Indices at some point during the 2025-26 financial year and the indexation of non-property assets will be brought up to date in the 2025-26 accounts.

Upward revaluations are credited to the Revaluation Reserve and downward revaluations are debited to the Revaluation Reserve to the extent that upward revaluations have previously been credited for the same asset, with any excess downward revaluation charged to the SoCNE.

1.05 Intangible assets

Expenditure on intangible assets consists of licences and software.

Expenditure on computer software licences lasting more than one year and costing more than £1,000 is capitalised and classified as intangible assets. Software licences are amortised over the shorter of the term of the licence and the useful economic life.

Expenditure of over £1,000 on intangible assets is capitalised in line with the NICTS capitalisation policy.

All intangible assets are carried at depreciated replacement cost and revalued annually using appropriate indices provided by the ONS.

1.06 Depreciation and amortisation

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

Land is not depreciated since it has an unlimited or very long estimated useful life. Assets in the course of construction are depreciated from the point when the asset is brought into use.

Estimated useful lives are normally in the following ranges:

Asset category		Estimated useful life
Land	Freehold	Not depreciated
	Leasehold	Not depreciated
Buildings	Freehold	20 - 83 years
	Leasehold	Period of lease
Plant and machinery	Furniture and fittings	10 years
	Office machinery and equipment	5 years
	Antiques (non-operational)	Not depreciated
	Information technology	
Information technology	Computer hardware	3 - 7 years
	Telecoms and networks	3 - 7 years
Assets under construction		Not depreciated
Intangible assets	Software licences	3 - 7 years
	Software	3 - 7 years

Additions to assets are depreciated/amortised from the month of acquisition. Disposals from assets are not depreciated/amortised in the month of disposal.

1.07 Realised element of depreciation from Revaluation Reserve

Depreciation is charged to expenditure on the revalued amount of PPE. 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.

1.08 Financial instruments

Recognition and de-recognition of financial assets and financial liabilities

IFRS 9 *Financial Instruments* requires the recognition of a financial asset or financial liability in the SoFP when NICTS becomes a party to the contractual provisions of the instrument. They are measured initially at fair value and transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to, or deducted from, the fair value as appropriate on initial recognition.

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognised when NICTS becomes a party to the contractual provisions of the instrument. Financial assets are derecognised when NICTS no longer has rights to cash flows, the risks and rewards of ownership or control of the asset. Financial liabilities are derecognised when the obligation under the liability is discharged, cancelled or expires.

Financial assets

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term (held for trading) or if so, designated by management. Financial assets held in this category are initially recognised and subsequently measured at fair value, with changes in value recognised in the income statement in the line which most appropriately reflects the nature of the item or transaction.

NICTS has financial assets in the form of trade receivables and cash and cash equivalents.

Trade and other receivables

Financial assets within trade and other receivables are initially recognised at fair value, which is usually the original invoiced amount and subsequently carried at amortised cost using the effective interest rate method less provisions for doubtful receivables. Trade receivables are usually due for settlement within 30 days. Provisions for doubtful receivables are made specifically where there is objective evidence of a dispute or inability to pay.

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 and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents are as defined above net of outstanding bank overdrafts.

Impairment of financial assets

NICTS always recognises lifetime expected credit losses for trade receivables and contract assets. The expected credit losses on these financial assets are estimated using historical credit loss experience, adjusted for factors that are specific to the receivables, general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date, including time value of money where appropriate.

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows that are due to the company in accordance with the contract and all the cash flows that the company expects to receive, discounted at the original effective interest rate.

Impairment gains or losses are recognised when the rights to receive cash flows have expired or have been transferred and NICTS has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

Derecognition of financial assets

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and NICTS has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, its carrying value is written off.

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, and subsequently carried at amortised cost using the effective interest rate method.

Derecognition of financial liabilities

NICTS derecognises financial liabilities when, and only when, its obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the SoCNE.

1.09 Assets classified as held for sale

Assets are classified as held for sale if their carrying amount will be recovered through sale rather than continuing use. This condition is regarded as met only when the sale is highly probable and the asset is available for immediate sale in its present condition. Management must be committed to the sale and it should be expected to be completed within one year from the date of classification.

Assets classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell. Depreciation is not charged once an asset has been classified as held for sale.

1.10 Inventory

There was no inventory held in 2024-25. Inventory of consumable stores held by NICTS are not considered material and are written off in the SoCNE as they are purchased.

Assets seized by the EJO are not included in inventories on the basis that they are not owned by NICTS, but are held for resale in settlement of third party creditors. Third party assets held by the EJO at the year end are disclosed in Note 22 (Third Party Assets).

1.11 Value Added Tax (VAT)

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

1.12 Leases

In 2022-23 NICTS adopted the new leasing standard, IFRS 16 for the first time, introducing a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases (apart from the exemptions listed below).

Scope and exclusions

At inception of a contract, NICTS 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, NICTS assesses whether:

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

IFRS 16 has also been applied to leases with nil or nominal consideration, for example peppercorn leases, defined as lease payments significantly below market value. These assets are measured at current value in use or fair value on initial recognition.

When making the above assessments NICTS excludes two types of leases:

- low value assets, with an assessment performed on the underlying asset when new (these are determined to be in line with capitalisation thresholds); and
- leases with a lease term of 12 months or less.

NICTS as a lessee

At the commencement of a lease NICTS recognises a right of use asset and a lease liability.

Right of use assets

The right of use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for initial direct costs, prepayments or incentives, and costs related to restoration at the end of a lease. The right of use assets are subsequently measured at either fair value or current value in existing use in line with property, plant and equipment assets.

The right of use asset is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right of use asset or the end of the lease term. The estimated useful lives of the right of use assets are determined on the same basis of those of PPE assets.

NICTS applies IAS 36 Impairment of Assets to determine whether the right of use asset is impaired and to account for any impairment loss identified.

Lease liabilities

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (4.72% for leases recognised in 2024, 4.81% for those in 2025).

The lease payment is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in the index or rate, if there is a change in NICTS's estimates of the amount expected to be payable under a residual value guarantee, or if NICTS changes its assessment of whether it will exercise a purchase, extension or termination option.

NICTS as lessor

Where NICTS acts as a lessor, the arrangement will be assessed to determine whether it constitutes a finance lease, this being where the risks and rewards incidental to ownership of an underlying asset are substantially transferred to the lessee. For these leases the asset is derecognised, and a receivable is recognised, with accrued interest being treated as income over its life. All other leases are treated as operating leases and rental income is recognised in the SoCNE on a straight-line basis.

1.13 Public Private Partnership/Public Finance Initiatives (PFI) transactions

DoF has determined that government bodies shall account for infrastructure PFI schemes where the government body controls the use of the infrastructure, and the residual interest in the infrastructure at the end of the arrangement as service concession arrangements, following the principles of the requirements of the International Financial Reporting Interpretations Committee Update (IFRIC 12 Service Concession Arrangements). NICTS therefore recognises the PFI asset as a non-current asset together with an equivalent PFI liability measured in alignment with the principles of IFRS 16 as mandated by the FReM.

Contract payments are apportioned between an imputed finance lease charge and a service charge. The services received under the contract are recorded as operating expenses.

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

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

Services received

The fair value of services received in the year is recorded under the relevant expenditure headings within Note 5 (Programme costs).

PFI assets

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

PFI liabilities and finance costs

A PFI liability equal to the capital value of the contract is recognised at the same time as the PFI assets are recognised. This does not include service elements and interest charges within the PFI contract which are expensed in accordance with IFRIC 12 as adapted and interpreted by the FReM.

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

An element of the annual unitary payment is therefore allocated as a financing cost when repaying the PFI liability over the life of the contract.

Where there is a change in future lease payments resulting from a change in an index or a rate used to determine those payments, the entity remeasures the PFI liability to reflect those revised payments only when there is a change in the cash flows (i.e. when the adjustment to the payments takes effect). The entity shall determine the revised payments for the remainder of the PFI arrangement based on the revised contractual payments. Any subsequent remeasurement in a response to indexation linked changes will be expensed to the SoCNE.

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

1.14 Provisions

Provision is made for legal or constructive obligations, which are of uncertain timing or amount at the reporting date, on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the general provision discount rates as set out by HM Treasury which varies by the term of the liability, as shown in the table below.

Rate	Nominal Rate
Short-term	4.03%
Medium-term	4.07%
Long-term	4.81%
Very long-term	4.55%

Further details on provisions are contained in Note 16.

1.15 Contingent liabilities

In accordance with IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*, NICTS 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 the control of NICTS, unless their likelihood is considered to be remote.

In addition, NICTS discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of *MPMNI*.

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

Further details of contingent liabilities are contained within Note 20.

1.16 Third party assets

Third party assets are assets for which NICTS acts as custodian or trustee, but in which neither NICTS nor public sector more generally has a direct beneficial interest. Third party assets are not public assets, and hence are not recorded in the primary financial statements.

In the interests of general disclosure and transparency, details of NICTS third party assets are provided in Note 22.

1.17 Employee benefits

Under the requirements of 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 costs of any untaken leave as at the reporting date. NICTS has recognised both annual and flexi leave entitlements that have been earned by the year end but not taken. The cost of untaken leave has been included in the Staff Costs.

1.18 Pension costs

Past and present employees of NICTS are covered by the provisions of the NICS pension arrangements, which are unfunded defined benefit schemes and are non-contributory, except in respect of dependents' benefits.

NICTS recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to 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 defined contribution schemes, NICTS recognises the contributions payable for the year.

Further details regarding the above schemes are contained in the Staff Report.

1.19 Early departure costs

NICTS is required to meet the additional cost of benefits beyond the normal NICS pension arrangements in respect of employees who retire early by paying the required amounts annually to the NICS pension arrangements over the period between early departure and normal retirement age. NICTS provides for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments.

1.20 Administration and programme analysis

The SoCNE is analysed between administration and programme income and expenditure. The classification of expenditure and income as administration or as programme follows the definition of administration costs under the administrative cost control regime set by DoF. Broadly, administration expenditure reflects the costs of running NICTS and includes expenditure on administrative staff and associated costs including accommodation, information technology, communications and office supplies. Programme costs relate directly to service delivery activities for operating, managing and maintaining the courts and tribunals.

1.21 Notional charges

Notional charges, in respect of services received from other Government departments and agencies, are included to reflect the full economic cost of services.

1.22 Revenue recognition

In accordance with IFRS 15 *Revenue from Contracts with Customers* NICTS recognises income as follows:

Financing

NICTS is primarily resourced by funds approved by the Assembly through the annual Supply process. Resources are drawn down each month to meet expenditure requirements and are credited to the General Fund. In addition, NICTS is financed by non-supply funding from the NICF in respect of the costs relating to Judicial Salaries.

Revenue from contracts with customers

Revenue is recognised at an amount that reflects the consideration to which NICTS is expected to receive, or has already received, in exchange for transferring goods or services to a customer. For each contract with a customer, revenue is recognised when NICTS' performance obligations in the contract have been met. Where a performance obligation has not been met, or is expected to be met at a point in the future, this is recognised as a contract liability within Payables (Note 15). Where revenue is expected based on performance obligations being met by NICTS, this is recognised as a contract asset within Receivables (Note 14).

Fees, levies and charges

This principally comprises fees and charges for services provided on a full cost basis to external customers. Revenue from fees, levies and charges is recognised over time as the services are rendered, based on either a fixed price or an agreed rate.

Further details are contained in Note 2 (Statement of Operating Expenditure by Operating Segment).

Rendering of services

Revenue from a contract to provide services is recognised over time as the services are rendered, based on actual costs incurred and, in some instances, plus an additional management fee.

Other revenue from contracts

Revenue is recognised when NICTS has met its performance obligations and the right to receive a payment has been established.

Other operating income

Other operating income includes other non-trading income for which no associated goods or service has been provided, or it is unrelated to NICTS' ordinary business activities, for example court facility rental payments and capital grant income. This is recognised when income is received, or when the right to receive payment is established.

Consolidated Fund Extra Receipts (CFERs)

CFERs which do not fall to be treated as operating income are payable directly to the Consolidated Fund. These amounts comprise sundry receipts which have not been incorporated into the Estimate due to their irregular nature and/or uncertainty of receipt.

Fines income received by NICTS is not treated as income for the purposes of these accounts. All fines income is recorded in the NICTS Trust Statement and is payable to the NICF via DoJ as CFERs. An analysis of fines collected is detailed within Note 7.

1.23 Segmental reporting

Under the requirements of IFRS 8 *Operating Segments*, NICTS must disclose information to enable users of the financial statements to evaluate the nature and financial effects of the business in which it engages and the economic environment in which it operates.

'Total Assets' are only required to be disclosed in reporting segments where total assets for segments are regularly reported to the Chief Operating Decision Maker. As total assets for segments are not regularly reported to the Chief Operating Decision Maker NICTS has adopted this amendment. The amendment does not have a material impact on the NICTS financial statements.

Full details of the reporting segments are contained within Note 2.

1.24 Critical accounting estimates and key judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying NICTS' accounting policies. NICTS continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates.

The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts are discussed below.

(i) Depreciation of property, plant and equipment and amortisation of intangible assets

Depreciation and amortisation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.06.

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

Where property, plant and equipment have been revalued in accordance with IAS 16, a number of assumptions and judgements have been used to estimate the valuations.

(iii) Judicial Service Awards (JSA) – Salaried Judicial Office Holders and Fee Paid Office Holders

NICTS accounts for pension and other post-retirement benefits in accordance with IAS 19 *Employee Benefits*. In determining the pension cost and the defined benefit obligation of the pension schemes a number of assumptions are used which include the discount rate, salary growth, price inflation and mortality rates.

The fee paid office holders JSA provision relates to fee paid office holders' employment terms and conditions that are subject to an additional degree of uncertainty as they are calculated using assumptions, some of which are subject to ongoing litigation. Further details on the JSA provision is contained in Note 16.2.

(iv) Contract liabilities and deferred income

NICTS' deferred income is accounted for as Contract Liabilities in accordance with IFRS 15. Fee revenue is recognised in the accounting period in which NICTS' performance obligations are deemed to have been met. Any fee income received prior to full performance obligations being met is treated as a contract liability. The calculation of the liability is based on estimates of the time taken to dispose of cases (within High Court, County Court and Magistrates' Court) and the duration of enforcement activity (within EJO). Average time statistics for the different case types are obtained annually.

(v) Contingent liabilities

NICTS have a number of contingent liabilities relating to the potential outcomes of ongoing legal cases. While the outcomes remain uncertain, the calculation of potential impacts on NICTS will be subject to a number of different estimates and assumptions. Further details on the contingent

liabilities are contained in Note 20.

Other than as noted above, no material accounting estimates or judgements were made by NICTS in preparing these accounts.

1.25 Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2024-25 financial year

NICTS has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the NICTS accounting periods beginning on or after 1 April 2024 or later periods, but which NICTS has not adopted. NICTS considers that these are either not relevant or material to its operations.

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

NICTS 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, NICTS considers that these are either not relevant or material to its operations.

Standard	IAS 16 Property Plant and Equipment / IAS 38 Intangibles Non-Investment Asset Valuations
Effective date	1 April 2025
FReM application	2025-26
Description of revision	<p>In December 2023 Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation:</p> <ul style="list-style-type: none"> • References to assets being held for their 'service potential' and the terms 'specialised/ non-specialised' assets are being removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV). • An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes: <ul style="list-style-type: none"> • A quinquennial revaluation supplemented by annual indexation. • A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years. • For non-property assets only, appropriate indices. • In rare circumstances where an index is not available, a

	<p>quinquennial revaluation supplemented by a desktop revaluation in year 3.</p> <ul style="list-style-type: none"> The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.
Comments	Changes will be made to the valuation and accounting of non-investment assets in line with requirements of the 2025-26 FReM, with effect 1 April 2025.
Standard	IFRS 18 Presentation and Disclosure in Financial Statements
Effective date	1 January 2027
FReM application	Not before 2027-28
Description of revision	IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The Public Sector implementation date is not yet confirmed. The impact of IFRS 18 on the Public Sector is still being assessed.
Comments	IFRS 18 will be adopted upon its effective date and applied in accordance with the interpretations and guidance set out in the FReM.

1.27 Financial reporting - future developments

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

1.28 Prior period adjustment

There were no prior period adjustments in relation to these Financial Statements in the financial year.

2. Statement of Operating Expenditure by Operating Segment

The following operating segments are reported to senior managers for financial management purposes:

- Court Operations;
- Tribunals and Enforcement;
- Lady Chief Justice's Office;
- Vision 2030; and
- Corporate Services.

The NICTS operating segments are determined by the services provided both to external and internal customers.

	Court Operations	Tribunals and Enforcement	Lady Chief Justice's Office	Vision 2030	Corporate Services	2024-25 Total
	£000	£000	£000	£000	£000	£000
Gross expenditure	68,433	18,934	18,405	3,848	5,428	115,048
Income	(25,733)	(12,760)	-	(21)	(883)	(39,397)
Net expenditure	42,700	6,174	18,405	3,827	4,545	75,651

	Court Operations	Tribunals and Enforcement	Lady Chief Justice's Office	Vision 2030	Corporate Services	2023-24 Total
	£000	£000	£000	£000	£000	£000
Gross expenditure	63,147	18,303	17,070	3,709	5,661	107,890
Income	(22,619)	(13,299)	-	(23)	(811)	(36,752)
Net expenditure	40,528	5,004	17,070	3,686	4,850	71,138

3.1 Summary of operating income and expenditure

	Note	Administration £000	Programme £000	2024-25 Total £000
Revenue from contracts with customers	6.1	(186)	(38,484)	(38,670)
Other operating income	6.2	-	(727)	(727)
Total operating income		(186)	(39,211)	(39,397)
Staff costs	4, 5	4,345	32,322	36,667
Purchase of goods and services	4, 5	1,100	62,580	63,680
Depreciation and impairment charges	4, 5	2,564	9,655	12,219
Provisions expense	5	-	536	536
Total operating expenditure		8,009	105,093	113,102
Net operating expenditure		7,823	65,882	73,705
Finance expense	4, 5	8	463	471
Net expenditure before notionals		7,831	66,345	74,176
Audit notional charges		96	43	139
Other notional charges		396	940	1,336
Total notional charges		492	983	1,475
Net expenditure for the year including notional charges		8,323	67,328	75,651
	Note	Administration £000	Programme £000	2023-24 Total £000
Revenue from contracts with customers	6.1	(174)	(35,903)	(36,077)
Other operating income	6.2	-	(675)	(675)
Total operating income		(174)	(36,578)	(36,752)
Staff costs	4, 5	4,405	32,162	36,567
Purchase of goods and services	4, 5	1,322	56,741	58,063
Depreciation and impairment charges	4, 5	2,098	8,517	10,615
Provisions expense	5	-	663	663
Total operating expenditure		7,825	98,083	105,908
Net operating expenditure		7,651	61,505	69,156
Finance expense	4, 5	7	529	536
Net expenditure before notionals		7,658	62,034	69,692
Audit notional charges		94	40	134
Other notional charges		468	844	1,312
Total notional charges		562	884	1,446
Net expenditure for the year including notional charges		8,220	62,918	71,138

3.2 Non-cash costs

	Note	Administration £000	Programme £000	2024-25 Total £000
Purchase of goods and services	5	-	(19)	(19)
Notional charges	3.1	492	983	1,475
Depreciation and impairment charges	4, 5	2,564	9,655	12,219
Provisions expense	5	-	536	536
Finance expense	5	-	132	132
Total non-cash costs		3,056	11,287	14,343

	Note	Administration £000	Programme £000	2023-24 Total £000
Purchase of goods and services	4, 5	-	(4)	(4)
Notional charges	3.1	562	884	1,446
Depreciation and impairment charges	4, 5	2,098	8,517	10,615
Provisions expense	5	-	663	663
Finance expense	5	-	111	111
Total non-cash costs		2,660	10,171	12,831

4. Other administration expenditure

	Note	2024-25 £000	2023-24 £000
Staff costs*			
Wages and salaries		3,092	3,166
Social security costs		304	340
Other pension costs		949	899
		4,345	4,405
Purchase of goods and services			
Cash items:			
Accommodation costs		42	53
Office services		53	47
Consumables and equipment costs		12	7
Contracted out and managed services		568	544
Professional and consultancy services		82	292
Staff related costs		117	68
Other costs		209	291
Commission and tribunal costs		17	20
		1,100	1,322
Non-cash items:			
Loss on disposal of non-current assets	8, 9	-	-
		-	-
		1,100	1,322
Total purchase of goods and services			
Depreciation and impairment charges			
Depreciation	8	925	962
Amortisation	9	1,642	1,136
Revaluation released to SoCNE	8, 9	(3)	-
		2,564	2,098
Total administration operating expenditure			
Finance expense			
Interest payable and similar charges		8	7
Total administration expenditure before notional charges			
		8,017	7,832

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

5. Programme expenditure

	Note	2024-25 £000	2023-24 £000
Staff costs*			
Wages and salaries		23,815	24,372
Social security costs		2,009	2,098
Other pension costs		6,498	5,692
		32,322	32,162
Purchase of goods and services			
Cash items:			
Accommodation costs		5,857	5,409
Office services		1,179	1,136
Consumables and equipment costs		35	42
Contracted out and managed services		12,768	11,429
Professional and consultancy services		2,526	2,046
Out		647	612
Rentals under operating leases		-	-
Staff related costs		262	280
Other costs		1,419	207
Commission and tribunal costs		11,278	11,275
PFI service charges		3,071	2,986
Judicial costs		12,895	11,151
Judicial costs - Consolidated Fund		10,662	10,172
		62,599	56,745
Non-cash items:			
Loss on disposal of non-current assets	8, 9	-	2
Other non-cash items		(19)	(6)
		(19)	(4)
		62,580	56,741
Total purchase of goods and services			
Depreciation and impairment charges			
Depreciation	8	9,327	8,252
Amortisation	9	327	283
Revaluation released to SoCNE	8, 9	1	(18)
		9,655	8,517
Provisions expense			
Provided in year	16	633	799
Written back in year	16	(97)	(136)
		536	663
Total programme operating expenditure			
		105,093	98,083
Finance expense			
Interest payable and similar charges		331	418
Borrowing costs on provisions	16	132	111
		463	529
Total programme expenditure before notional charges			
		105,556	98,612

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

5.1 Programme expenditure relating to the HIA Redress Board

The HIA Redress Board, an ALB of TEO, was established in December 2019 and became operational on 31 March 2020. Through a Memorandum of Understanding (MOU), NICTS is responsible for providing administrative support and making the necessary compensation payments to victims and survivors, as advised by the HIA Redress Board.

The running costs borne by NICTS on behalf of the HIA Redress Board are recouped from TEO each month, along with a NICTS management fee for services rendered. The compensation payments processed by NICTS are also recouped from TEO but the recoupment is netted off against the payment so the expenditure and income relating to compensation payments are excluded from the NICTS SoCNE. In 2024-25 compensation payments of £16,814k were processed (2023-24: £20,083k).

The running costs relating to the HIA Redress Board are included in Programme Expenditure (Note 5) are:

	2024-25 £000	2023-24 £000
Staff costs		
Wages and salaries	929	1,093
Social security costs	84	93
Other pension costs	263	247
	1,276	1,433
Purchase of goods and services		
Office services	1	3
Consumables and equipment costs	-	-
Contracted out and managed services	113	125
Professional and consultancy services	480	717
Staff related costs	2	2
Commission and tribunal costs	164	279
Judicial costs	776	885
	1,536	2,011
Notional charges*	-	-
Interest payable and similar charges	-	-
	2,812	3,444
Programme expenditure recouped from TEO		
Income – rendering of services	(2,812)	(3,444)
Balance not recouped from TEO**	-	-

* In 2024-25 the HIA Redress Board incurred £26k of the notional charges charged to NICTS by DoF for NICS shared services (2023-24: £24k). These notional charges have been transferred to TEO as the sponsoring department of the HIA Redress Board.

6. Income

6.1 Revenue from contracts with customers

	2024-25 £000	2023-24 £000
Court fees, levies and charges	30,444	27,506
Rendering of services	6,382	6,809
Other revenue from contracts	1,844	1,762
	38,670	36,077

Disaggregation of Revenue from contracts with customers per operating segment is as follows:

	Court Operations	Tribunals and Enforcement	Lady Chief Justice's Office	Vision 2030	Corporate Services	2024-25 Total
	£000	£000	£000	£000	£000	£000
Fees, levies and charges	21,717	8,125	-	-	602	30,444
Rendering of services	3,435	2,782	-	-	165	6,382
Other revenue from contracts	-	1,824	-	20	-	1,844
Revenue from contracts with customers	25,152	12,731	-	20	767	38,670

	Court Operations	Tribunals and Enforcement	Lady Chief Justice's Office	Vision 2030	Corporate Services	2023-24 Total
	£000	£000	£000	£000	£000	£000
Fees, levies and charges	18,320	8,612	-	-	574	27,506
Rendering of services	3,754	2,903	-	-	152	6,809
Other revenue from contracts	-	1,739	-	23	-	1,762
Revenue from contracts with customers	22,074	13,254	-	23	726	36,077

6. Income (continued)

6.2 Other operating income

	2024-25 £000	2023-24 £000
Rental income	556	526
Other non-trading income	171	149
	727	675

7. Summary of fine income payable to Consolidated Fund

The income shown in Note 6 does not include any amounts collected by NICTS where it was acting as an agent for the NICF, rather than as principal. These amounts will be disclosed in the NICTS Trust Statement which is published separately from these financial statements. Due to the timing of the laying of the Trust Statement for 2024-25, NICTS has continued to disclose these details for the current year.

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

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

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

The net revenue payable to the Consolidated Fund consists of the following elements:

Trust Statement Net Revenue

	2024-25 £000	2023-24 restated* £000
Revenue		
Fixed Penalty Notices	3,145	2,636
Court Imposed Fines	5,038	5,372
Offender Levy	488	465
Extra Costs	12	-
Confiscation Orders	1,683	2,252
Other Party Criminal	1,508	1,280
	11,874	12,005
Expenditure		
Credit (losses) / gains	(1,603)	(1,163)
Revenue retained by NICTS under Statute	(3,556)	(2,740)
Disbursements		
Amounts paid to Other Parties	(2,274)	(1,616)
Amounts paid to Safety Camera Scheme	(2,061)	(1,789)
	(9,494)	(7,308)
Net Revenue for the Consolidated Fund	2,380	4,697

7. Summary of fine income payable to Consolidated Fund (continued)

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

Trust Statement Balance Held on Trust

	2024-25	2023-24 restated*
	£000	£000
Balance Held on Trust at 1 April	905	556
Fines cleared by receipt of payment	9,794	8,894
Payments to Consolidated Fund	(4,781)	(4,016)
Payments to Others	(5,617)	(4,529)
Balance Held on Trust at 31 March	301	905

The receivables balance at the year end was £9m (2023-24: £10.5m - restated). This includes those receivables which are not payable to the Consolidated Fund, for example compensation.

Trust Statement Balance Receivable

	2024-25	2023-24 restated*
	£000	£000
Balance receivable at 1 April	10,451	10,534
Amounts imposed	11,874	12,005
Fines cleared by receipt of payment	(11,682)	(10,925)
Refund due from Consolidated Fund	-	-
Fines cleared by competent authority	(1,603)	(1,423)
Decrease/(increase) in impairment provision	-	260
Balance receivable at 31 March	9,040	10,451

* The 2023-24 balances have been restated within this note to reflect the contents of the Trust Statement for 2023-24 and in line with the requirements of Chapter 8.2 of FReM, Consolidated Fund Revenue. The Trust Statement 2023-24 is produced after the Summer 2024 Recess and therefore is not available for inclusion when producing the NICTS 2023-24 Agency accounts. The comparative figures have been restated after the production of the 2023-24 Trust Statement, however remains ongoing. The DoJ consolidated accounts comparative figures have not been restated as these are included in the Statements of Assembly Supply in the DoJ consolidated accounts and, for the purposes of Assembly Control, these figures are indelible.

8. Property, plant and equipment

	Land	Buildings	Plant and Machinery	Information Technology	Assets under Construction	2024-25 Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2024	45,500	191,002	6,264	6,709	-	249,475
Additions	-	1,384	269	452	63	2,168
Disposals	-	(66)	(14)	(695)	-	(775)
Transfers and reclassifications	-	(4)	4	225	-	225
Revaluation, indexation and impairment released to SoCNE	-	1	(3)	5	-	3
Revaluation, indexation and impairment released to Revaluation Reserve	-	4,779	152	55	-	4,986
At 31 March 2025	45,500	197,096	6,672	6,751	63	256,082
Depreciation						
At 1 April 2024	-	3,701	3,449	4,561	-	11,711
Charged in year	-	9,198	160	894	-	10,252
Disposals	-	(66)	(14)	(695)	-	(775)
Transfers and reclassifications	-	-	-	-	-	-
Revaluation, indexation and impairment released to SoCNE	-	-	-	1	-	1
Revaluation, indexation and impairment released to Revaluation Reserve	-	228	19	31	-	278
At 31 March 2025	-	13,061	3,614	4,792	-	21,467
Carrying amount at 31 March 2025	45,500	184,035	3,058	1,959	63	234,615
Carrying amount at 31 March 2024	45,500	187,301	2,815	2,148	-	237,764
Asset financing:						
Owned	45,500	140,553	3,058	1,959	63	191,133
Leased*	-	659	-	-	-	659
On SoFP PFI contracts**	-	42,823	-	-	-	42,823
Carrying amount at 31 March 2025	45,500	184,035	3,058	1,959	63	234,615

* Further details regarding the Leases are contained in Note 17.

** Further details regarding the PFI contract are contained in Note 18.

There are no donated assets to report.

IAS 16 requires measurement of assets at fair value.

Land and buildings were externally valued by LPS as at 31 March 2024. The valuation was carried out by LPS in accordance with the Royal Institution of Chartered Surveyors Appraisal and Valuation Manual. The next valuation by LPS will be effective from 31 March 2029. Indexation (as advised by LPS) is applied between asset valuations to update the asset register.

As per the Fair Value Hierarchy set out in IFRS 13, all assets valued as part of this exercise have been valued using Level 2 observable inputs.

8. Property, plant and equipment (continued)

All Buildings are valued on a depreciated replacement cost basis with the exception of one courthouse that was valued at market value, due to its non-operational status, and is classified as held for sale (Note 12).

Antiques have been included in the Plant and Machinery classification and are professionally valued every five years. The last professional valuation was carried out at 31 March 2024 by Ross's Auctioneers Limited.

As at 31 March 2025 Plant and Machinery (excluding Antiques) and Information Technology assets have been adjusted to their current value by reference to the appropriate indices compiled by ONS.

At 31 March 2025 the amount of revaluation surplus that relates to property, plant and equipment is £165,742k (at 31 March 2024: £167,368k).

	Land	Buildings	Plant and Machinery	Information Technology	Assets under Construction	2023-24 Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2023	36,220	212,935	5,973	6,132	-	261,260
Additions	-	654	479	609	-	1,742
Disposals	-	(16)	(49)	-	-	(65)
Transfers and reclassifications	-	112	(113)	-	-	(1)
Revaluation, indexation and impairment released to SoCNE	31	(17)	-	(5)	-	9
Revaluation, indexation and impairment released to Revaluation Reserve	9,249	(22,666)	(26)	(27)	-	(13,470)
At 31 March 2024	45,500	191,002	6,264	6,709	-	249,475
Depreciation						
At 1 April 2023	-	34,109	3,350	3,615	-	41,074
Charged in year	-	8,095	156	963	-	9,214
Disposals	-	(14)	(49)	-	-	(63)
Transfers and reclassifications	-	3	(3)	-	-	-
Revaluation, indexation and impairment released to SoCNE	-	(5)	-	-	-	(5)
Revaluation, indexation and impairment released to Revaluation Reserve	-	(38,487)	(5)	(17)	-	(38,509)
At 31 March 2024	-	3,701	3,449	4,561	-	11,711
Carrying amount at 31 March 2024	45,500	187,301	2,815	2,148	-	237,764
Carrying amount at 31 March 2023	36,220	178,826	2,623	2,517	-	220,186
Asset financing:						
Owned	45,500	142,850	2,815	2,148	-	193,313
Leased*	-	909	-	-	-	909
On SoFP PFI contracts**	-	43,542	-	-	-	43,542
Carrying amount at 31 March 2024	45,500	187,301	2,815	2,148	-	237,764

* Further details regarding the Leases are contained in Note 17

** Further details regarding the PFI contract are contained in Note 18.

9. Intangible assets

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

	Software Licences	Externally Developed Software	Assets Under Construction	2024-25 Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2024	584	19,517	1,593	21,694
Additions	-	6,253	1,485	7,738
Transfers and reclassifications	-	216	(441)	(225)
Revaluation, indexation and impairment released to SoCNE	-	-	-	-
Revaluation, indexation and impairment released to Revaluation Reserve	11	258	-	269
At 31 March 2025	595	26,244	2,637	29,476
Amortisation				
At 1 April 2024	356	14,093	-	14,449
Charged in year	108	1,861	-	1,969
Transfers and reclassifications	-	-	-	-
Revaluation, indexation and impairment released to SoCNE	-	-	-	-
Revaluation, indexation and impairment released to Revaluation Reserve	7	119	-	126
At 31 March 2025	471	16,073	-	16,544
Carrying amount at 31 March 2025	124	10,171	2,637	12,932
Carrying amount at 31 March 2024	228	5,424	1,593	7,245
Asset financing:				
Owned	124	10,171	2,637	12,932
Carrying amount at 31 March 2025	124	10,171	2,637	12,932

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

At 31 March 2025, the amount of revaluation surplus that relates to intangible assets is £412k (at 31 March 2024: £467k).

9. Intangible assets (continued)

	Software Licences	Externally Developed Software	Assets Under Construction	2023-24 Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2023	517	14,932	3,119	18,568
Additions	50	1,238	1,428	2,716
Disposals	-	2,955	(2,954)	1
Transfers and reclassifications	-	6	-	6
Revaluation, indexation and impairment released to Revaluation Reserve	17	386	-	403
At 31 March 2024	584	19,517	1,593	21,694
Amortisation				
At 1 April 2023	221	12,663	-	12,884
Charged in year	128	1,291	-	1,419
Disposals	-	-	-	-
Transfers and reclassifications	-	2	-	2
Revaluation, indexation and impairment released to Revaluation Reserve	7	137	-	144
At 31 March 2024	356	14,093	-	14,449
Carrying amount at 31 March 2024	228	5,424	1,593	7,245
Carrying amount at 31 March 2023	296	2,269	3,119	5,684
Asset financing:				
Owned	228	5,424	1,593	7,245
Carrying amount at 31 March 2024	228	5,424	1,593	7,245

10. Impairment

	2024-25 £000	2023-24 £000
(Credited)/charged directly to the SoCNE		
Property, plant and equipment	(2)	(14)
Intangible assets	-	(4)
	(2)	(18)
Taken through the revaluation reserve		
Property, plant and equipment	(4,708)	(25,039)
Intangible assets	(143)	(259)
	(4,851)	(25,298)
Total revaluation (gain)/loss for the year	(4,853)	(25,316)

11. Financial instruments

11.1 Disclosures

IFRS 9: *Financial Instruments*, IAS 32: *Financial Instruments: Presentation*, and IFRS 7: *Financial Instruments: Disclosures*, requires disclosure that enables evaluation of the significance of financial instruments for NICTS financial position and performance, the nature and extent of risks arising from financial instruments to which NICTS is exposed during the period and at the reporting date, and how NICTS manages those risks.

Due to the non-trading nature of its activities and the way in which it is financed, NICTS is not exposed to the degree of financial risk faced by business entities.

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

Classification of financial instruments

All NICTS financial instruments are measured at amortised cost. NICTS financial assets are classified as receivables and comprise trade and other receivables (Note 14) and cash and cash equivalents (Note 13). NICTS financial liabilities comprise payables excluding tax assets, accruals and deferred income (Note 15). The carrying value of these financial assets and liabilities, as disclosed in the notes to the accounts, approximates to fair value because of their short maturities. NICTS recognises the components of net gain/loss through the SoCNE. Interest on financial instruments is recognised as a finance expense under Programme Costs in Note 5.

Risk Management

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

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. NICTS is exposed to credit risk in relation to the carrying amounts of the trade receivables carried in the SoFP. The size of the risk is reflected in the receivables impairment (Note 14.1).

Liquidity risk

Liquidity risk is the risk that an entity will have difficulties in paying its financial liabilities. NICTS net revenue resource requirements are financed by resources voted annually by the Northern Ireland Assembly, as is capital expenditure. NICTS is therefore not exposed to significant liquidity risks.

Interest rate risk

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

Currency risk

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

Embedded derivatives

In accordance with IFRS 9 *Financial Instruments*, NICTS has reviewed contracts for embedded derivatives that are required to be separately accounted for if they do not meet certain requirements set out in the standard. In relation to the Laganside PFI contract for NICTS, there is a payment mechanism that determines the charge that NICTS will pay from 2009 to 2026 which is based on the UK Retail Price Index and UK Gross Domestic Product Index. The embedded derivative is deemed to be closely related to the host contract as the amounts charged are in relation to the economic environment in which NICTS operates.

11.2 Financial guarantees, indemnities and letters of comfort

NICTS has not entered into any unquantifiable guarantees, indemnities or provided letters of comfort. There are no contingent liabilities within the meaning of IFRS 9 since the likelihood of a transfer of economic benefit in settlement is too remote.

NICTS has not entered into any quantifiable guarantees, indemnities or provided letters of comfort that fall to be measured under IFRS 9.

12. Assets classified as held for sale

	2024-25 £000	2023-24 £000
Land and building		
Balance at 1 April	60	60
Transfers	-	-
Balance at 31 March	60	60

This relates to Larne Courthouse which is currently for sale.

13. Cash and cash equivalents

	2024-25 £000	2023-24 £000
Balance at 1 April	1,473	1,672
Net change in cash and cash equivalent balances	(574)	(199)
Balance at 31 March	899	1,473

The following balances at 31 March are held at:

NI Banking Pool	898	1,472
Commercial banks and cash in hand	1	1
Balance at 31 March	899	1,473

Balances for cash and cash equivalents are disclosed in the SoFP as follows:

	Note	2024-25 £000	2023-24 £000
Current assets		1,655	2,838
Current liabilities	15	(756)	(1,365)
Total		899	1,473

13.1 Reconciliation of liabilities arising from financing activities

	2023-24 £000	Cash flows £000	Non-cash changes: Other* £000	2024-25 £000
Lease liabilities	818	(249)	20	589
PFI liabilities	5,470	(1,936)	-	3,534
Total liabilities from financing activities	6,288	(2,185)	20	4,123

	2022-23 £000	Cash flows £000	Non-cash changes: Other* £000	2023-24 £000
Lease liabilities	1,067	(249)	-	818
PFI liabilities	7,316	(1,846)	-	5,470
Total liabilities from financing activities	8,383	(2,095)	-	6,288

* Lease in overhold position as of 31st March 2025. This has been extended for 6 months whilst alternative accommodation is secured.

14. Trade receivables, financial and other assets

	Note	2024-25 £000	2023-24 £000
Amounts falling due within one year:			
VAT recoverable		1,294	797
Other receivables		652	778
Prepayments		952	1,027
Current part of PFI prepayment		87	119
Accrued income		3,080	2,288
Contract assets	14.2	834	977
Total		6,899	5,986

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

14.1 Impairment

Other receivables are stated net of the following impairment:

	2024-25 £000	2023-24 £000
Balance at 1 April	66	72
Increase in impairment during the year	17	34
Decrease in impairment during the year	(10)	-
Impaired debts recovered during the year	(27)	(24)
Impaired debts written off during the year	-	(16)
Impairment at 31 March	46	66

As this impairment is a provision, and therefore a non-cash movement, it has been excluded from the movement in other receivables for inclusion within the Statement of Cash Flows.

14.2 Contract assets

Contract assets primarily relate to Taxing Master revenue for which NICTS has met or partially met its performance obligations in relation to the service but the revenue is yet to be collected. This is based on the average fees received over the previous 12 month period.

The movement in the contract assets during the reporting period is as follows:

	2024-25 £000	2023-24 £000
Balance at 1 April	977	941
Movement in year	(143)	36
Balance at 31 March	834	977

15. Trade payables, financial and other liabilities

	Note	2024-25 £000	2023-24 £000
Amounts falling due within one year:			
Bank overdraft	13	756	1,365
Trade payables		263	374
Other payables		3,997	3,802
Accruals		14,866	14,434
Contract liabilities	15.1	6,466	5,309
Current part of finance leases		235	235
Current part of capital and interest lease elements of PFI contracts		2,027	1,936
CFERs to be paid to Consolidated Fund		6	-
		28,616	27,455
Amounts falling due after more than one year:			
Contract liabilities		299	359
Leases		354	583
Capital and interest lease elements of PFI contracts		1,507	3,534
		2,160	4,476
Total		30,776	31,931

Within Accruals are capital amounts of £3,037k (2023-24: £1,367k).

15.1 Contract liabilities

Contract liabilities primarily relate to Courts, EJO and PACWAC fees paid in advance, for which NICTS is yet to meet its performance obligations in relation to the service. Due to the volume of contracts with customers that exist, contract liabilities are calculated based on estimates of time taken to dispose of cases and the average duration of enforcement activities.

The movement in the contract liabilities during the reporting period is as follows:

Amounts falling due within one year:

	2024-25 £000	2023-24 £000
Balance at 1 April	5,309	5,263
Movement in year	1,156	46
Balance at 31 March	6,465	5,309

Amounts falling due after more than one year:

	2024-25 £000	2023-24 £000
Balance at 1 April	359	277
Movement in year	(60)	82
Balance at 31 March	299	359

16. Provisions for liabilities and charges

	Judicial Service Awards £000	Judicial Litigation £000	Auto- enrolment £000	Legal Claims £000	Others £000	2024-25 Total £000
Balance at 1 April 2024	3,638	1,000	393	622	170	5,823
Provided in the year	16	-	71	371	175	633
Provisions not required written back	-	-	-	(97)	-	(97)
Provisions utilised in the year	(345)	-	-	(185)	-	(530)
Provisions settled from NICF	(373)	-	-	-	-	(373)
Borrowing costs	132	-	-	-	-	132
Actuarial (gain)/loss	83	-	-	-	-	83
Balance at 31 March 2025	3,151	1,000	464	711	345	5,671

	Judicial Service Awards £000	Judicial Litigation £000	Auto- enrolment £000	Legal Claims £000	Other £000	2023-24 Total £000
Balance at 1 April 2023	3,641	600	323	541	296	5,401
Provided in the year	28	400	70	301	-	799
Provisions not required written back	-	-	-	(10)	(126)	(136)
Provisions utilised in the year	(27)	-	-	(210)	-	(237)
Provisions settled from NICF	(140)	-	-	-	-	(140)
Borrowing costs	111	-	-	-	-	111
Actuarial (gain)/loss	25	-	-	-	-	25
Balance at 31 March 2024	3,638	1,000	393	622	170	5,823

16.1 Analysis of expected timing of discounted flows

	Judicial Service Awards £000	Judicial Litigation £000	Auto-enrolment £000	Legal Claims £000	Other £000	2024-25 Total £000
Due within one year	550	200	464	711	175	2,100
Due later than one year and not later than five years	2,199	700	-	-	170	3,069
Due later than five years	402	100	-	-	-	502
Balance at 31 March 2025	3,151	1,000	464	711	345	5,671

	Judicial Service Awards £000	Judicial Litigation £000	Auto-enrolment £000	Legal Claims £000	Other £000	2023-24 Total £000
Due within one year	635	200	393	622	-	1,850
Due later than one year and not later than five years	2,538	700	-	-	170	3,408
Due later than five years	465	100	-	-	-	565
Balance at 31 March 2024	3,638	1,000	393	622	170	5,823

16.2 Litigation claims - £5,326k (2023-24: £5,653k)

(i) Judicial Service Awards (JSA) - £3,151k (2023-24: £3,638k)

Provision has been made for a JSA entitlement for salaried and eligible fee paid judicial office holders who are members of a JPS. The JSA was created to equalise the tax position of judicial pensions affected by the provisions of the Finance Act 2004. Following a ruling by the UK Supreme Court on 6 February 2013 that a retired fee paid judicial office holder is entitled to a pension on terms equivalent to those of a salaried judicial office holder, the Fee Paid Judicial Pensions Scheme (FPJPS) was introduced on 1 April 2017.

The provision has been estimated by GAD and takes into account the number of reckonable years served and an estimate of the projected final salaries of existing members. The result has then been discounted to present value using the rates set by HM Treasury. The net service award that members receive is the same as the tax paid on the lump sum and is itself a benefit that is subject to income tax and national insurance. The liability for the service award is grossed-up for the income tax (at an assumed marginal rate) and additional employer's national insurance is then payable by NICTS on the service awards.

JSA benefits ceased to accrue on 1 April 2022 as a result of the introduction of the Reformed Judicial Pension Scheme (JPS 2022). JSAs accrued before that date remain the liabilities of the relevant departments and where members continue in active service remain linked to salaries or fee-rates at retirement. The 2024-25 provision has reduced by £487k as a result of the number of JSA payments in the financial year and the fact that benefits ceased to accrue from 1 April 2022. The provision includes estimated amounts due to Judiciary funded by both NICTS and the NICF.

JSAs accrued under JPS 2022 continue to be funded by the scheme itself rather than sponsoring departments.

(ii) Judicial Litigation (McCloud) - £1,000k (2023-24: £1,000k)

In January 2017, an Employment Tribunal in England and Wales ruled that a group of judges had been subject to age discrimination when they were transferred to the new career average Judicial Pension Schemes (JPS 2015 and NIJPS) in April 2015. MoJ subsequently appealed this ruling, but this was rejected, with the Court of Appeal 2018 upholding the ruling that the protections afforded to a Judge up to 14 years from normal pension age were unlawful. A written ministerial statement (WMS) made by the Chief Secretary to the Treasury on 15 July 2019 set out the government's intention to remedy this discrimination across all public sector pension schemes. Consultation documents issued by HM Treasury, MoJ and DoJ proposed that changes should apply to all members who were in service on 31 March 2012 and 31 March 2015.

In particular, they proposed that the McCloud remedy will be achieved through an options exercise, which offers members who were in service on 31 March 2012 and 31 March 2015 a choice whether to have retrospectively accrued benefits in either the relevant pre-2015 scheme or JPS from 1 April 2015 until 31 March 2022. The options exercise commenced October 2023 and is currently ongoing. When concluded the final options chosen will be incorporated into membership data by the administrators in future years.

GAD estimate the provision in respect of additional JSAs that might be payable to members who were in service on 31 March 2012 and 31 March 2015 as a result of the McCloud ruling to be £1,000k as at 31 March 2025 (2023-24 £1,000k).

(iii) Auto-Enrolment - £464k (2023-24: £393k)

A District Judge brought a claim to the UK Employment Tribunal in relation to mistreatment, having acted as a 'whistle blower.' The significant point was whether, as a judicial office holder, she was a 'worker' under the *Employment Rights Act, 1996*. It would then follow that judicial office holders were entitled to a workplace pension under the Pensions Act 2008.

NICTS has a number of both legal and non-legal devolved officers who may be impacted by this case. MoJ has accepted that eligible Tribunal Members are entitled to a workplace pension under auto-enrolment. DoJ are developing a plan and timetable to manage the assessment and enrolment of eligible officers and have recognised a provision to meet the estimated potential backdated costs. The provision has been calculated on the basis of backdated employee and employer contributions payable and NICTS has assumed a 100% opt-in for the purposes of calculating an estimated provision.

(iv) Legal claims - £711k (2023-24: £622k)

This represents public liability, employer liability, contract and compensation claims and dilapidations as advised by the business areas within NICTS. It also includes judicial reviews.

Public liability claims include personal injury claims. Employer liability claims include legal costs that will have to be borne by NICTS and relate to accidents or injury caused due to faults in the fabric of a NICTS building and other damages including fair employment and industrial tribunal cases.

These are legal claims against NICTS by third parties, prisoners and staff. The estimations are based on any potential damages or compensation that may be due. No reimbursement will be

received in respect of any of these claims. The timing of the settlement of claims depends on the circumstances of each case.

Contract claims are associated with claims made by contractors for unforeseen delays in the completion of projects or cost over-runs, which are outside of their control. The provisions details are based on evaluations made by qualified professional and technical personnel employed by NICTS.

Legal claims which may succeed but are less likely to do so, or cannot be estimated reliably, are disclosed as contingent liabilities in Note 20.

Other legal issues

The Court of Appeal (CoA) judgment from 17 June 2019 (*PSNI v Agnew*) determined that claims for Holiday Pay shortfall can extend as far back as 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The hearing was held in December 2022 and the judgment was delivered on 4 October 2023. The 2024-25 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:

- lack of accessible data for years previous to 2011; and
- ongoing negotiations with Trade Unions and their legal representatives.

16.3 Other Provisions - £355k (2023-24: £170k)

(i) PACWAC lease dilapidation - £170k (2023-24: £170k)

The £170k restoration costs included in the building lease contract for PACWAC's office accommodation (leased from November 2022) requires this provision.

(ii) Fine Default - £175k (2023-24: £Nil)

Following a decision by the Divisional Court in 2013 that ruled that the longstanding procedure for the enforcement of unpaid fines in Northern Ireland was unlawful, NICTS introduced a settlement scheme. A number of claims were refused compensation having been deemed out of time as, pursuant to section 7(5) of the Human Rights Act (HRA) 1998, proceedings alleging a breach of a Convention right must be brought within one year, beginning with the date on which the act complained of took place. Subsequently, approximately 170 writs and civil bills were submitted challenging NICTS' decision to refuse compensation. The first challenge to be heard in the High Court took place in November 2021 and judgment was delivered in January 2022. The Court exercised discretion and extended the limitation period beyond 12 months to allow the Plaintiff's HRA claim. However, the judgment provided only limited assistance with regard to a backstop as some of the cases related to periods of imprisonment dating back many years prior to their claim.

Following further court hearings and Senior Counsel advice, a settlement strategy has been implemented in relation to the writs received and the associated liability is recognised in these accounts. A number of the claims received relate to pre 2006 and NICTS would consider making payment in cases where evidence of imprisonment could be established, therefore there is uncertainty around the timing and amount of the liability. The provision is based on 50% of pre

2006 claims settling at an assumed amount.

17. Leases

IFRS 16 Leases has been implemented from 1 April 2022 which introduces a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases. Further details are disclosed in Note 1.12 and Note 8.

17.1 Quantitative disclosures around right-of-use assets

Non-current assets, as recorded in the SoFP, include the following amounts for leased right-of-use assets:

2024-25	Buildings £000	Total £000
Cost or valuation		
At 1 April 2024	1,311	1,311
Additions – overhold	20	20
Disposals	-	-
At 31 March 2025	1,331	1,331
Depreciation		
At 1 April 2024	402	402
Depreciation charged in year	270	270
Disposals	-	-
At 31 March 2025	672	672
NBV at 31 March 2025	659	659
NBV at 31 March 2024	909	909

17.2 Quantitative disclosures around right-of-use liabilities

	2024-25 £000	2023-24 £000
Buildings		
Not later than one year	233	242
Later than one year and not later than five years	362	589
Later than five years	-	-
	595	831
Less interest element	(6)	(13)
Present value of obligations	589	818
Current portion	235	235
Non-current portion	354	583
	589	818

17.3 Quantitative disclosures around elements in the SoCNE

	2024-25 £000	2023-24 £000
Expense related to short-term leases	-	-

17.4 Quantitative disclosures around cash outflows for leases

	2024-25 £000	2023-24 £000
Total cash outflow for leases	249	249

18. Commitments under PFI contracts

18.1 On-Balance Sheet (SoFP)

The following PFI transactions have been accounted for in accordance with IFRIC 12 *Service Concession Arrangements* as being 'on-balance sheet'.

Laganside Complex

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

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

The total amount charged in the SoCNE in respect of the service element of 'on-balance sheet' (SoFP) transactions was £3,071k (2023-24: £2,986k). Total future obligations under 'on-balance sheet' arrangements are given in the table below for each of the following periods:

	2024-25 £000	2023-24 £000
Minimum lease payments:		
Due within one year	2,182	2,182
Due later than one year and not later than five years	1,573	3,755
Due later than five years	-	-
Total	3,755	5,937
Less interest element	(221)	(467)
Present value of obligations	3,534	5,470
Service elements due in future periods:		
Due within one year	1,794	1,809
Due later than one year and not later than five years	1,303	3,176
Due later than five years	-	-
Total service elements due in future periods	3,097	4,985
Total commitments under PFI contracts	6,631	10,455

As stated in Note 1.13 the above liability is reflective of changes in cashflow associated with price indexation since commencement of the contract. The requirements under IFRS 16 introduced in

2023-24 do not require an estimation of future indexation linked increases.

19. Capital and other commitments

19.1 Capital commitments

Contracted capital commitments at 31 March not otherwise included in these financial statements:

	2024-25 £000	2023-24 £000
Property, plant and equipment	121	-
Intangible assets	8,754	94
Total	8,875	94

19.2 Other financial commitments

NICTS has not entered into any non-cancellable contracts (which are not leases or PFI contracts) at 31 March 2025 (2023-24: £Nil).

20. Contingent liabilities

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

The settlement dates are unknown in all cases.

(i) Legacy Inquests

The UK Government elected in July 2024 committed to repeal and replace The Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 ('the Act'). As we await the outworkings of that commitment the Legacy Inquest Unit continue to progress the inquests that fall outside the scope of the Act. In 2024-25 findings were delivered in seven legacy inquests and findings are awaited in three inquests that had concluded during the year. At the end of 2024-25 work is ongoing on seven inquests that fall outside the scope of the Act. These have been allocated to coroners and have yet to begin hearing evidence. Judicial Reviews, appeals and other legal proceedings are ongoing in relation to eleven other inquests.

(ii) Fine Default Litigation

As detailed in Note 16.3 a settlement strategy has been agreed and approved by DoF in relation to wrongful imprisonment associated with Fine Default. There is the potential that further claims may be received however it is not possible to quantify the number of claims or the settlement amounts with any accuracy.

(iii) *Litigation claims - Supplier contracts, employment, personnel and legal cases outstanding against NICTS*

There are contingent liabilities relating to ongoing legal claims upon which it is not possible to put a value.

(iv) Judicial Pensions

There are a number of on-going legal claims in relation to alleged discrimination between fee-paid and salaried judges. Additionally, we are aware of litigation in England and Wales relating to the calculation of holiday pay for part time workers. We are currently unable to estimate the extent of any potential liability for these claims.

(v) Public Sector Pensions – Injury to Feelings Claims

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

21. Related party transactions

NICTS is an Executive Agency of DoJ. DoJ is regarded as a related party.

During the year NICTS had a number of material transactions with DoJ and with another entity for which DoJ is regarded as the parent Department, namely PSNI.

In addition, NICTS has had various material transactions with other Government departments and other central government bodies, namely DoF, DfC, TEO, Crown Solicitors' Office and PPS.

For financial reporting purposes, these entities are regarded as related parties.

No Board member, key manager or other related parties have undertaken any material transactions with NICTS during the year.

22. Third party assets

NICTS holds as custodian or trustee monies belonging to third parties, over and above those monies disclosed in Note 13 Cash and cash equivalents.

22.1 Third party monetary assets

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

CFO prepares separate annual reports and accounts that are audited by the C&AG.

There are third party bank accounts maintained by the various court offices and Official Solicitor's Office. These are not NICTS assets and are not included in the accounts. The assets held at the reporting date to which it was practical to ascribe monetary values, comprised monetary assets such as bank balances and monies on deposit, and listed securities. Further details are set out in the following table.

	31 March 2024 £000	Gross Inflows £000	Gross Outflows £000	31 March 2025 £000
Monetary assets such as bank balances and monies on deposit	92,754	144,974	(125,177)	112,551
Listed securities	259,318	53,920	(34,194)	279,044
Total	352,072	198,894	(159,371)	391,595

22.2 Third party inventory assets

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

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

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

	<u>2024-25 Number</u>	<u>2023-24 Number</u>
Property assets	696	944

23. Entities within the Agency boundary

The accounting boundary incorporates only the core Agency.

PACWAC is an Independent Tribunal Non-Departmental Public Body. In line with DAO 05/13, it is within the accounting boundary and subsequently accounted for within NICTS.

The funds invested by CFO are specifically excluded from the accounting boundary, following HM Treasury guidance. CFO publishes separate audited financial statements.

Income collected by NICTS as an agent for NICF is excluded. This income is disclosed in the NICTS Trust Statement. The NICTS Trust Statement is audited and published separately from these financial statements.

Third party monies are also excluded from these financial statements.

24. Criminal Injuries Compensation Appeals Panel for Northern Ireland

The administrative functions of Criminal Injuries Compensation Appeals Panel for Northern Ireland (CICAPNI) transferred from the Secretary of State for Northern Ireland to the Secretary of State for Justice in the 2007-08 financial year and were delivered by a Machinery of Government letter on 1 December 2007.

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

DoJ has directed that a statement of account in accordance with The Criminal Injuries (NI) Order 2002 (the 2002 Order) and the Scheme only requires a simple statement providing the full cost of CICAPNI for the year, given as a note in the NICTS accounts.

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

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

CICAPNI Statement of Account

	2024-25		2023-24	
	£	£	£	£
Income		-		-
Expenditure				
Staff payroll costs	152,216		121,410	
Judicial payroll costs	88,329		94,467	
		240,545		215,877
Other operating costs		19,768		6,074
Net cost of operations		260,313		221,951

25. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the C&AG to the Assembly.

There were no other events between the end of the reporting period and the date the financial statements were authorised that would significantly affect these accounts.

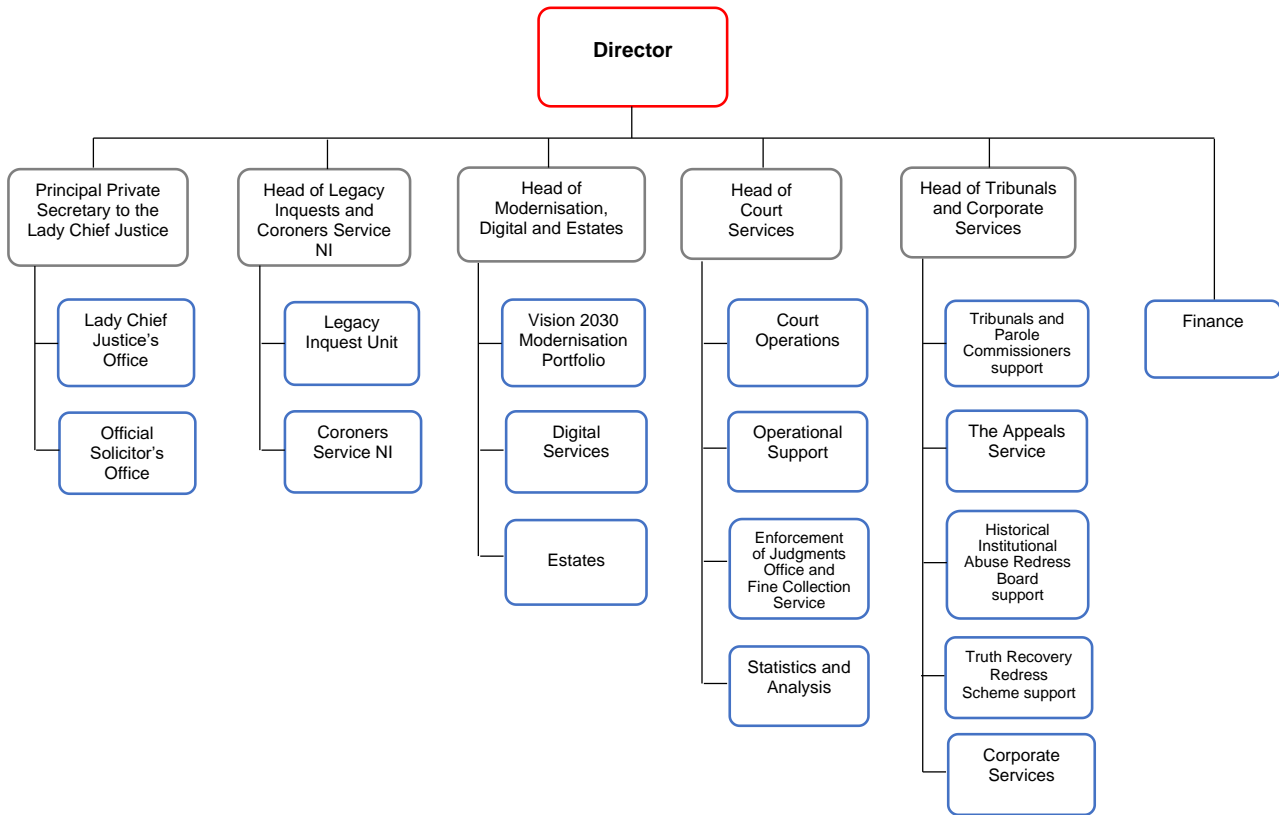
Date for authorisation of issue

The Accounting Officer authorised these financial statements for issue on 03 July 2025.

PART 4 - APPENDICES

Annex A - Northern Ireland Courts and Tribunals Service Organisational Chart 2024-25

NI Courts and Tribunals Service – Organisational Chart by Business Area



Annex B - Court and Tribunal Performance Standards 2024-25

As part of its 2024-25 business planning process, NICTS reviewed its published Performance Standards. Updated Performance Standards are included below.

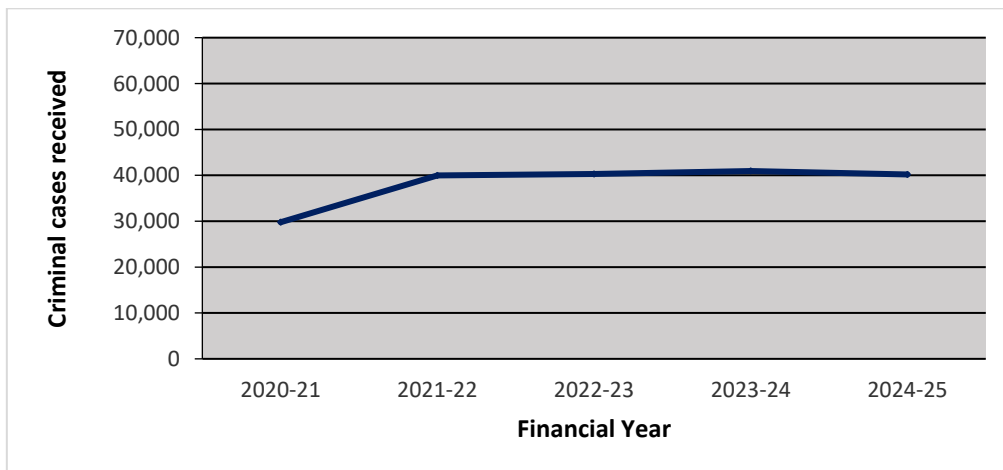
Criminal Business

To facilitate the efficient disposal of criminal business:¹

Judicial Performance Standard	2024-25 % Target	2024-25 % Achieved
Crown Court defendants will be arraigned within six weeks of committal	80%	71%
Crown Court defendants will start their trial within 18 weeks of committal	80%	71%
Crown Court defendants will be sentenced within six weeks of a plea or finding of guilt	80%	42%
Magistrates' Courts adult defendants will have their case disposed of within nine weeks of first listing	80%	79%
Youth Court defendants will have a finding reached within 12 weeks from first listing	80%	74%

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

Figure 1: Criminal Business Received



Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

Criminal Court Business – Volumes, Disposals and Performance

Business Volumes received	2024-25	2023-24	% difference
Total Criminal Business	40,196	40,941	-2%
Crown Court cases	1,444	1,485	-3%
Magistrates' adult defendants	37,689	38,277	-2%
Magistrates' youth defendants	1,063	1,179	-10%
Business Volumes disposed			
Total Criminal Business	38,710	39,920	-3%
Crown Court cases	1,374	1,385	-1%
Magistrates' adult defendants	36,243	37,306	-3%
Magistrates' youth defendants	1,093	1,229	-11%
Sittings			
Total Criminal Sittings	6,124	6,055	1%
Crown Court	2,776	2,662	4%
Magistrates' adult defendants	3,095	3,130	-1%
Magistrates' youth defendants	253	263	-4%

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

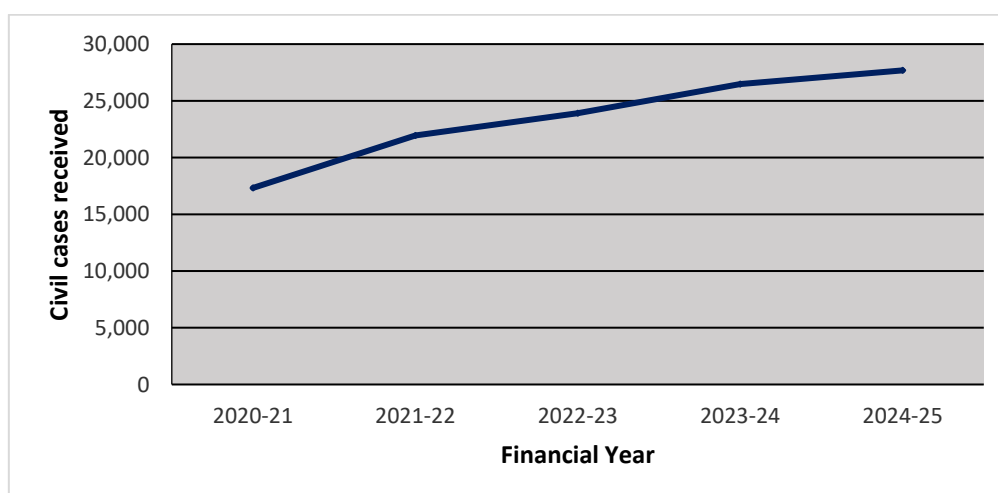
Civil Business

To facilitate the efficient disposal of civil business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
Civil bills will be allocated a hearing date within 15 weeks of receipt of the certificate of readiness	95%	99%
Claims for Clinical Negligence will be listed for review before the Master within 13 months of receipt of the writ (applicable to writs lodged since 2011);	98%	93%
Claims for Personal Injury will be listed for review within three months of the applicant notifying the court they are ready to proceed to hearing.	98%	98%
Postal applications for Grant of Probate/Letters of Administration will be issued within 14 working days of receipt of correct information	80%	32%
Digital applications for Grant of Probate/Letters of Administration will be issued within five working days of receipt of correct information	80%	51%
Small Claims received will be allocated a hearing date within ten weeks of a Notice of Dispute being lodged	80%	82%
Default Judgments (County Court Civil Bills) will be processed within five working days of receipt of application	80%	78%
Default Judgments (Small Claims) will be processed within five working days of receipt of application	80%	99%

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

Figure 2: Civil Business Received



Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

Civil Court Business – Volumes, Disposals and Performance

Business Volumes received	2024-25	2023-24	% difference
Total Civil business	27,684	26,480	5%
Civil Bills (Notice of Intentions to Defend)	9,705	8,314	17%
Small Claims	7,538	8,145	-7%
Writs set down	1,251	959	30%
Mortgages received	1,224	1,033	18%
Bankruptcies received	505	404	25%
Probate grants received	7,461	7,625	-2%
Business Volumes disposed			
Total Civil business	29,625	30,010	-1%
Ordinary Civil Bills	10,540	9,595	10%
Small Claims	7,250	8,189	-11%
Writs disposed	2,797	3,699	-24%
Mortgages disposed	915	553	65%
Bankruptcies disposed	519	434	20%
Probate grants issued	7,604	7,540	1%
Sittings			
Total Civil sittings	2,589	2,398	8%
County Court	2,136	1,982	8%
King's Bench	268	224	20%
Chancery	185	192	-4%

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

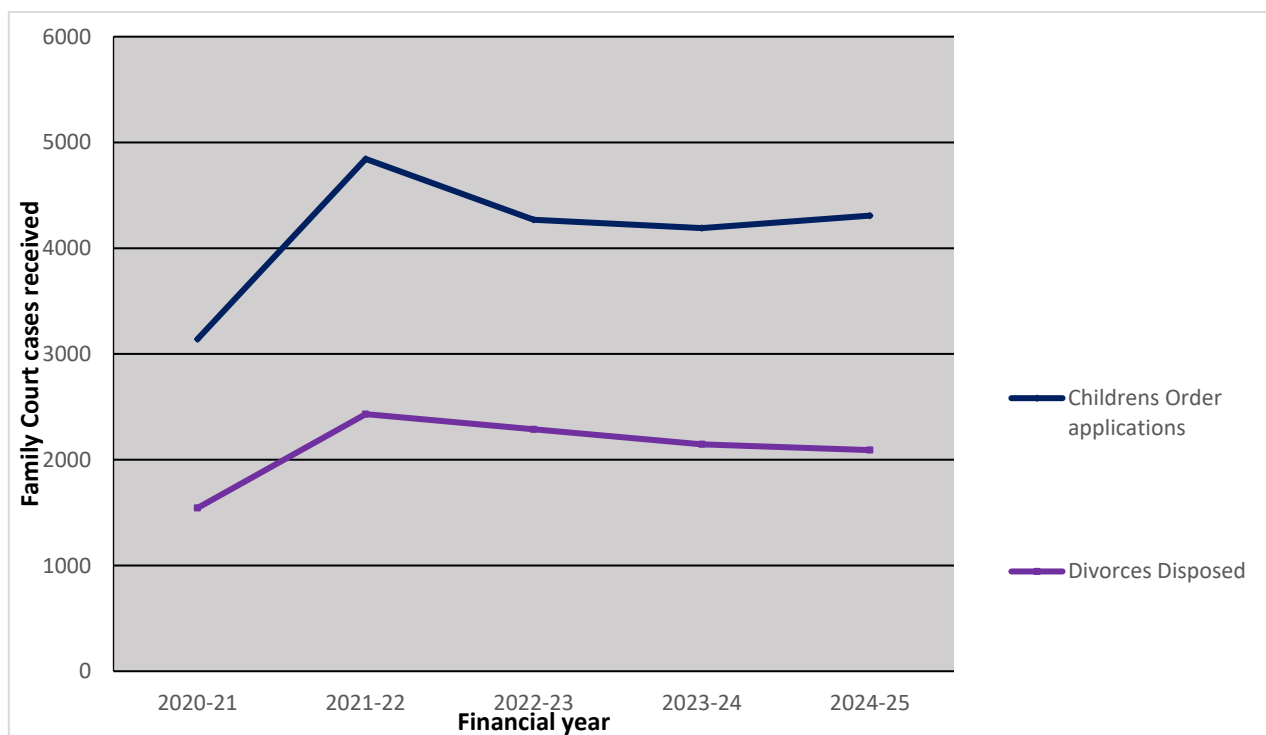
Family Court Business

To facilitate the efficient disposal of family business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
Children Order applications will be listed for first directions within six weeks of receipt of correct information	90%	92%
Applications for EPA (where no objection has been lodged) will be registered within eight weeks of receipt of all required information	95%	100%
Undefended divorces and dissolution of civil partnerships will be listed for hearing within six weeks of date of receipt of the Certificate of Readiness.	80%	73%

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

Figure 3: Family Court Business Disposed



Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

Family Court Business – Volumes, Disposals and Performance

Business Volumes received	2024-25	2023-24	% difference
Total Family Court Business	7,125	6,834	4%
Children Order applications	4,576	4,612	-1%
Divorces received	2,549	2,222	15%
EPA applications received*	N/A	-	-
Controllership applications received*	N/A	-	-
Business Volumes disposed			
Total Family Court Business	6,399	6,336	1%
Children Order applications	4,308	4,190	3%
Divorces disposed	2,091	2,146	-3%
EPA registered*	N/A	-	-
Controllership orders issued*	N/A	-	-
Sittings			
Children Order	1,758	1,825	-4%

* A new case management system was introduced in the Office of Care and Protection (OCP) during 2023-24. Data development work is ongoing and figures for EPA applications received and registered and Controllership Orders received and issued are being developed.

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)**Coroners Service Business**

To facilitate the efficient disposal of Coroners Service business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
All deaths investigated that do not require a post-mortem examination will have the certificate of registration issued to the Registrar of Deaths within three working days of the relevant documentation being received by the Coroner	97%	98%
All deaths where a post-mortem examination reveals a natural cause of death will have the certificate of registration issued to the Registrar of Deaths within five working days of the Coroner making the decision to close the case following receipt of the post-mortem report	95%	95%
Inquests the administrative listing arrangements will be completed within 28 working days of the Coroner's direction to list	95%	93%

Coroners Service Business – Volumes and Performance

Business Volumes	2024-25	2023-24	% difference
Deaths reported	5,341	5,481	-3%
Post mortems with no inquest	1,436	1,500	-4%
Inquests held	76	50	52%
No post mortem and no inquest	3,547	3,728	-5%
Other disposals of registered entries	351	374	-6%

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)**Court Funds Office (CFO)**

To facilitate the efficient disposal of CFO business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
Lodgements received by direct credits will be posted within two working days of receipt in the bank account	95%	100%
Non-regular payments will be made within 5 working days of receiving the relevant information.	95%	100%
Confirmations that funds have been received by CFO will be issued within five working days of receipt of the funds in full in respect of minor cases	95%	100%

Enforcement of Judgments Office Business (EJO)

To facilitate the efficient disposal of EJO business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
Cases will have an outcome within 80 working days of acceptance of the enforcement application	85%	86%
Repossessions completed within 130 working days from the case acceptance date	*85%	97%

**In the 2023-24 Annual Reports and Accounts the target of 95% was a transcript error, it should have been 85%.*

Enforcement of Judgments Business – Volumes and Performance

Business Volumes	2024-25	2023-24	% difference
Total money recovered by the Enforcement process	£6.42m	£4.67m	37%
Notices of Intent to Enforce a Judgment	4,311	4,140	4%
Applications to Enforce a Judgment	2,873	2,984	-4%
Applications for Repossession	467	461	1%
Repossessions	264	276	-4%

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)**Taxation Office Business**

To facilitate the efficient disposal of Taxation Office business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
Produce Taxation Assessments within 15 working days	95%	100%

Taxation Office Business – Volumes and Performance

Business Volumes	2024-25	2023-24	% difference
Taxing Applications Lodged	1,141	1,335	-15%
Taxing Assessments Completed	1,082	1,228	-12%

Fine Collection Service

To facilitate the efficient disposal of Fine Collection and Enforcement Service business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
Cases will have recovered first payment within 100 working days of the official reminder correspondence issuing	80%	84%

Tribunals

To facilitate the efficient disposal of Tribunals business:

Performance Standard	2024-25 % Target	2024-25 % Achieved
All Tribunal hearing dates will be offered within the specified number of weeks of receipt of correct information	90%	69%
Review Tribunal appeals will be disposed of within eight weeks of receipt	80%	85%
Cases regarding Deprivation of Liberty within the provision of the Mental Capacity Act 2016 will be disposed of within 16 weeks of receipt of correct information.	80%	85%
Tribunal decisions will be issued to the appellant within 5 working days of the decision being issued by the tribunal chair	90%	98%

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

Tribunal Business – Volumes and Performance

Business Volumes Received	2024-25	2023-24	% difference
*Total Tribunal Business	8,617	7,229	19%
Care Tribunal	11	4	175%
Charity Tribunal	5	2	150%
Criminal Injuries Compensation Appeals Panel	78	100	-22%
Health and Safety Tribunal	-	-	-
Lands Tribunal	234	293	-20%
Review Tribunal	254	231	10%
Mental Health Review Tribunal – Mental Capacity Act (NI) Act 2016	1,744	1,499	16%
Northern Ireland Traffic Penalty Tribunal	165	192	-14%
Northern Ireland Valuation Tribunal	49	14	250%
Office of the Social Security and Child Support Commissioner	137	96	43%
Pensions Appeal Tribunal	30	83	-64%
*Rent Assessment Panel	4	9	-56%
Special Educational Needs and Disability Tribunal	708	647	9%
The Appeal Tribunals	5,198	4,059	28%

Annex B - Court and Tribunal Performance Standards 2024-25 (continued)

Tribunal Business – Volumes and Performance

Business Volumes Disposed	2024-25	2023-24	% difference
Total Tribunal Business	7,381	7,981	-8%
Care Tribunal	12	3	300%
Charity Tribunal	4	0	N/A
Criminal Injuries Compensation Appeals Panel	121	194	-38%
Health and Safety Tribunal	1	0	N/A
Lands Tribunal	173	173	0%
Review Tribunal	234	236	-1%
Mental Health Review Tribunal – Mental Capacity Act (NI) Act 2016	1,282	1,441	-11%
Northern Ireland Traffic Penalty Tribunal	189	210	-10%
Northern Ireland Valuation Tribunal	18	26	-31%
Office of the Social Security and Child Support Commissioner	156	78	100%
Pensions Appeal Tribunal	84	100	-16%
Rent Assessment Panel*	5	9	-44%
Special Educational Needs and Disability Tribunal	688	582	18%
The Appeal Tribunals	4,414	4,929	-10%

Appendix 1 - Acronyms

Acronym	Details
AME	Annually Managed Expenditure
ARAC	Audit and Risk Assurance Committee
C&AG	Comptroller and Auditor General
CARE	Career Average Revalued Earnings
CCM	Cost Cap Mechanism
CETV	Cash Equivalent Transfer Value
CFER's	Consolidated Fund Extra Receipts
CFO	Court Funds Office
CICAPNI	Criminal Injuries Compensation Appeals Panel for Northern Ireland
CPI	Consumer Prices Index
CSNI	Coroners' Service for Northern Ireland
CSP	Civil Service Pensions
DAERA	Department of Agriculture, Environment and Rural Affairs
DAO	Dear Accounting Officer
DARC	Departmental Audit and Risk Committee
DfC	Department for Communities
DoF	Department of Finance
DoJ	Department of Justice
EJO	Enforcement of Judgments Office
EPA	Enduring Power of Attorney
FCS	Fine Collection and Enforcement Service
FReM	Financial Reporting Manual
FTE	Full Time Equivalent
FYE	Full Year Equivalent
GAD	Government Actuary's Department
HMRC	His Majesty's Revenue and Customs
HM	His Majesty's
HRA	Human Rights Act
IAS	International Accounting Standard
ICO	Information Commissioner's Office
IFRIC	International Financial Reporting Interpretations Committee
ICRIR	Independent Commission For Reconciliation and Information Recovery
IFRS	International Financial Reporting Standards
JPS	Judicial Pension Scheme
JSA	Judicial Service Awards
JUPRA	Judicial Pensions and Retirement Act
LCJO	Lady Chief Justice's Office
LIU	Legacy Inquest Unit
LoB	Line of Business
LPS	Land and Property Services
MoJ	Ministry of Justice
NEMs	Non-Executive Members
NIAO	Northern Ireland Audit Office
NICF	Northern Ireland Consolidated Fund
NICS	Northern Ireland Civil Service
NICSHR	Northern Ireland Civil Service Human Resources
NICTS	Northern Ireland Courts and Tribunals Service
NIJPS	Northern Ireland Judicial Pension Scheme
NISRA	Northern Ireland Statistics and Research Agency

Acronym	Details
OBC	Outline Business Case
ONS	Office for National Statistics
PACWAC	Planning Appeals Commission and Water Appeals Commission
PCNI	Parole Commissioners for Northern Ireland
PCSPS	Principal Civil Service Pension Scheme
PFI	Public Finance Initiatives
PIP	Personal Independence Payment
POCA	Proceeds of Crime Act
PPE	Property, Plant and Equipment
PPS	Public Prosecution Service
PRRT	The Police Rehabilitation and Retraining Trust
PSNI	Police Service of Northern Ireland
PV	Photovoltaic
RCJ	Royal Courts of Justice
RoFP	Review of Financial Process
RSS	Immediate Choice Remediable Service Statement
SCAPE	Superannuation Contributions Adjusted for Past Experience
SCS	Senior Civil Servants
SMT	Senior Management Team
SoCNE	Statement of Comprehensive Net Expenditure
SoFP	Statement of Financial Position
SOSJ	Secretary of State for Justice
T&FG	Task and Finish Group
TAS	The Appeals Service and Rent Assessment Panel
TEO	The Executive Office
ToR	Terms of Reference
TRRS	The Truth Recovery Redress Scheme
UC	Universal Credit
VAT	Value Added Tax