

Northern Ireland Courts and Tribunals Service

ANNUAL REPORT AND ACCOUNTS 2025-26



Northern Ireland Courts and Tribunals Service

Annual Report and Accounts 2025-26 For the year ended 31 March 2026

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

on

30 June 2026



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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 Chief Executive 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 CHIEF EXECUTIVE OF NICTS

I am pleased to introduce the NICTS Annual Report and Accounts for 2025-26.

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, despite staff vacancies and budgetary pressures. As always, thank you to colleagues across NICTS for their hard work and dedication. 2025-26 saw continued progress in the delivery of our Vision 2030 modernisation portfolio across the Themis Programme and Estates Modernisation Programme. The Agency also contributed to wider Departmental initiatives to improve the speed and efficiency of the justice system in line with Criminal Justice Board priorities.

Continuing to deliver of our People Strategy across five key pillars – Skills, Leadership, Engagement, Wellbeing, and Resources – remains a priority and details of the initiatives taken forward during 2025-26 are included in the Annual Report. It was pleasing to note improved Employee Engagement scores as part of the 2025 NI Civil Service People Survey.

As we enter 2026-27, we continue to face significant budgetary challenges. This means resources will need to be targeted to priority areas and reinforces the importance of modernising our courts and tribunals to make them more efficient, and to improve the service we provide.

The business of NICTS can only be delivered in partnership with a wide range of stakeholders. I would like to thank the judiciary and our partner organisations for their support.

Glyn Capper
Chief Executive, NICTS

STATEMENT OF PURPOSE AND ACTIVITIES

This is the Annual Report and Accounts for NICTS for the financial year ended 31 March 2026. 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, Naomi Long.

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 2025-26 financial year



We have approximately 900 members of staff.



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



We supported over 71,000 criminal, civil and family court cases.



We supported over 7,800 tribunal cases.



We supported 21 legacy inquest hearings.



Coroners Service dealt with 5,439 deaths and supported 101 inquests.



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



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



Over 212,000 audio or video connections were made for remote and hybrid court and tribunal hearings.



Our total resource expenditure was £120m.



We received £43m in fees and income.



We operate 24 properties with an asset value of £230m.



We managed over £410m of funds held in court.



We collected £11m of fines.



We managed contracts with a combined value of over £314m.



The Enforcement of Judgments Office enabled the recovery of over £5.5m of debt and 354 properties.



We made 478 compensation payments totalling £14m 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 Modernising 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 (CPD);
- 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;
- Legal services – Departmental Solicitor’s Office; 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 75 salaried judicial office holders, 77 deputy court judicial officers, 91 Lay Magistrates, 38 Parole Commissioners, 20 PACWAC Commissioners and 412 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.

The Agency's five key risks in 2025-26, including mitigations, how the risks changed and how each risk affected delivery of strategic objectives, are summarised below:

1. Operating with insufficient staffing levels

This has been a longstanding risk for NICTS, given historic difficulties in filling vacant posts and, as a result, a reliance on agency workers, particularly in court operations. Key controls to mitigate this risk include the development of an NICTS Workforce Delivery Framework, to ensure the right people are in the right post at the right time; ongoing engagement with the NICTS NICS HR Business Partner Team; and, importantly, the development of bespoke recruitment competitions, where possible. As a result, this risk reduced during 2025-26, and with continued progress in the delivery of our Workforce Delivery Framework, could continue to reduce during 2026-27. Despite staff vacancies, NICTS continued to perform well against its business plan objectives and performance standards as demonstrated in the Performance Analysis section of the 2025-26 Performance Summary. This was due to the range of controls in place, the effective prioritisation of work and, crucially, the dedication and commitment of staff across NICTS. It was also encouraging that, despite this risk, the Agency's Employee Engagement scores improved in the 2025 NICS People Survey.

2. Degradation of Court Estate

Historic underinvestment in an aging estate and the risk of a lack of resources, both financial and appropriately skilled staff, impact the ability to modernise the courts and tribunals estate and implement the NICTS Estate Strategy. Key controls to mitigate this risk include: in line with the NICTS Workforce Delivery Framework, the successful recruitment of a number of professional estate staff during 2025-26; the establishment of the NICTS Estate Committee to provide appropriate assurance and governance; major capital modernisation projects (the modernisation of the Royal Courts of Justice (RCJ) and Bishop Street Courthouse) supported by P3O governance; and a rolling programme of condition surveys. Although there has been no significant interruption to service delivery, and legislative and statutory requirements continue to be met, ongoing investment in the NICTS estate will be vital to manage this risk on a long-term basis.

3. Increased External Demand

This new risk was included on the NICTS risk register in Q1 2025-26 to reflect that a range of external factors can lead to unplanned increased demands on courts and tribunals. NICTS has a range of controls to seek to mitigate this risk as far as possible, including a quarterly review of business volumes and performance standards; active participation in cross justice reform groups so that NICTS considerations can be factored in at an early stage; and engagement with other departments to identify issues that might impact tribunal business volumes. Through effective risk management and ensuring funding is appropriately allocated to areas with increased business, performance levels were able to be maintained during 2025-26. Uncertainty around 2026-27 budgets means that this risk will continue to be closely monitored this year.

4. Insufficient Budget Allocation

The financial pressures facing NICTS continue to be a key risk. Key controls to mitigate this risk include effective engagement with the Department's Financial Service Division to ensure a shared understanding of the pressures facing NICTS; regular review of the financial position by the Agency's SMT, the Strategic Resources Committee (SRC) and Agency Board; and effective financial management, for example workforce planning and increases to civil fees to improve cost recovery and generate additional funding. These actions resulted in NICTS securing sufficient funding in 2025-26 to deliver against its planned objectives, as outlined in the Performance Analysis section of the 2025-26 Performance Summary. The risk was actively monitored and reduced during 2025-26 as a result of a more positive in-year budget position. However, the risk subsequently increased given uncertainty around the 2026-27 budget. As a result, NICTS continues to take active steps to manage expenditure.

5. Insufficient Financial Resource to Modernise

NICTS has an ambitious modernisation portfolio, including Themis and large capital projects. The risk of insufficient funding for these projects is increased as a result of other modernisation initiatives across the DoJ and the potential for reduced capital funding in the coming years. Key mitigations include effective engagement with the Department's Financial Services Division to agree capital requirements for future years, for example in line reprofiled Themis Delivery Plans and associated expenditure profiles; a staged approach to business case development for estates projects; and a portfolio prioritisation matrix that is reviewed quarterly. To date, the actions taken have ensured that capital modernisation projects can proceed as planned, however future capital budgets may require further prioritisation of key projects.

Emerging risks

Looking ahead to 2026-27 and beyond, the SMT and Board will continue to pro-actively scan for new and emerging risks that might impact future performance. This process is evidenced by the inclusion of the new 'Increased External Demand' risk during 2025-26. However, the above five areas are currently considered the key risks facing the Agency that might impact future performance, and the key controls in place and actions planned for each risk will continue to be closely monitored.

2025-26 PERFORMANCE SUMMARY

Agency Business Plan

The 2025-26 NICTS Business Plan was approved by the Minister for publication in July 2025. 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;
- Modernise 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

Delivering our essential public services on a day-to-day basis is key to all that we do.

As we look ahead, however, we face a range of challenges, including significant resource and capital budgetary pressures that will require the careful prioritisation of limited resources.

Continuing to progress our People Strategy is a key priority. We are working closely with NICS HR colleagues to build on our Workforce Delivery Plan, ensuring that the right people are in the right place, at the right time. We will also continue to roll out new and improved bespoke training for staff across the Agency, and develop our leadership programmes.

Key to our Strategic Objective to 'Modernise court, tribunal and enforcement services that meet the needs of our stakeholders' is the ongoing delivery of our Vision 2030 modernisation portfolio. Within the Themis Programme, work progresses to launch the Small Claims service during 2026-27 and new Tribunals services will be incrementally introduced during 2026 and 2027. The Programme has also begun early design activities in relation to Civil business.

The Estates Modernisation Programme continues to deliver our Estate Strategy. The Modernisation of the RCJ project has continued through the Royal Institute of British Architects (RIBA) stages. It is planned that RIBA Stage 3 will culminate in a planning application during Autumn 2026. Work also continues to progress the Modernisation of Bishop Street Courthouse project.

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 2025-26

As previously noted, the Business Plan for 2025-26 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:

2025-26 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 2026
1.1	<p>Support the judiciary, courts, tribunals, and enforcement services by:</p> <ul style="list-style-type: none"> • seeking to ensure 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>Modules to deliver court clerk training were rolled-out.</p>
1.2	<p>Work in partnership with stakeholders to support 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; • the remit of the magistrates' court; and • Gillen review recommendations. 	<p>Achieved</p> <p>All key milestones allocated to NICTS were achieved across 2025-26. Key Speeding up Justice deliverables include the Committal Reform ICT and business change agreed outputs as well as the development of a draft consultation regarding the sentencing powers in the magistrates' court.</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 2026
1.4	<p>Support the delivery of the legacy inquest caseload for 2025-26 to include:</p> <ul style="list-style-type: none"> • preparation and delivery of findings of those legacy inquests concluded before the Legacy Act 2023 deadline of 1 May 2024; • preparation, planning, and delivery of those legacy inquests not impacted by the Legacy Act 2023 and which have been allocated to a coroner; and • continue to progress ongoing judicial reviews, appeals and other legal proceedings/challenges arising from legacy inquests. 	<p>Substantively Achieved</p> <p>In 2025-26 findings were delivered in one legacy inquest and the delivery of findings of two inquests that were concluded pre-May 2024 will be delivered during the first quarter of 2026-27.</p> <p>At the end of 2025-26 work is ongoing in seven inquests that fall outside the scope of the Act. No dates have been set as yet. There are also two further inquests, not impacted by the Legacy Act, that have yet to be allocated by the Presiding Coroner.</p> <p>Judicial Reviews and other legal proceedings also continue.</p>

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

Ref	Objective	Position at 31 March 2026
2.1	<p>Deliver the NICTS People Strategy Year 3 (2025-26) Delivery Plan under the pillars of:</p> <ul style="list-style-type: none"> • Skills; • Leadership; • Engagement; • Wellbeing; and • Resources. 	<p>Substantively Achieved</p> <p>Work is ongoing to deliver the actions contained in the NICTS People Strategy Year 3 (2025-26) Delivery Plan, including:</p> <ul style="list-style-type: none"> • bespoke training was delivered for Court Clerks; • new leadership sessions were delivered to staff at Grade 6/7 level; • videos to introduce SMT members were produced and used in the NICTS Induction process; • the NICTS Engagement and Wellbeing Forum was formed; • three editions of 'The Hearing', the NICTS digital staff magazine, were published; • resilience training was delivered to staff in in frontline business areas and will continue to be rolled out during 2026-27; and • in conjunction with NICS HR colleagues, a new NICTS Workforce Planning Strategy was developed.

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

Ref	Objective	Position at 31 March 2026
2.2	Develop the NICTS People Strategy Year 4 (2026-27) Delivery Plan.	Achieved The Year 4 Delivery Plan was developed and will be published in July 2026.

Strategic Objective 3 – Modernise court, tribunal and enforcement services that meet the needs of our stakeholders.

Ref	Objective	Position at 31 March 2026
3.1	<p>Achieve the key milestones of the Themis 2025-26 implementation plan, including:</p> <ul style="list-style-type: none"> • agreement of the High-Level Target Operating Model; • launch of the Themis Small Claims Service; and • progress development of Interim Operating Models and supporting IT solution for Tribunals. 	<p>Achieved Themis Target Operating Model was agreed in August 2025.</p> <p>Not Achieved Small Claims development and testing is ongoing and the Go Live date was postponed. A revised date in 2026 is scheduled to be agreed.</p> <p>Achieved All Tribunals service design blueprints have been approved and Tribunals Interim operating Models (IOM) 1 and 2 have been agreed. Digital development for Tribunals IOM1 is underway.</p>
3.2	Implement an enhanced video conferencing solution for use across all court tiers and tribunals, replacing Sightlink and current Webex services.	Achieved All courts have been migrated to the Justice Video Platform
3.3	Establish an NICTS Sustainability Delivery Plan (SDP).	Achieved The NICTS SDP was published in January 2026.

Strategic Objective 3 – Modernise court, tribunal and enforcement services that meet the needs of our stakeholders.

Ref	Objective	Position at 31 March 2026
3.4.	<p>Achieve key milestones for the Estate Modernisation major capital projects, including:</p> <ul style="list-style-type: none"> • appointing an Integrated Consultancy Team to progress the design of the RCJ Decant; • completion of the Concept and Developed Design stages of the RCJ Project; and • appointing an Integrated Consultancy Team to commence the design of Bishop Street Courthouse. 	<p>Partially Achieved Procurement is being progressed on a phased basis subject to funding availability.</p> <p>An extension of the mezzanine floor in Laganside Courts - developed designs were completed in March 2026 and a business case for the construction works is now being progressed.</p> <p>Partially Achieved Design of the RCJ Modernisation project is progressing well. RIBA Stage 2 (Concept Design) has completed and Stage 3 is progressing, with completion forecast for Autumn 2026. Delays to the original programme were largely as a result of unforeseen issues with the structural engineering proposals.</p> <p>Substantively Achieved The tender for the Integrated Consultancy Team closed in February 2026 and submissions are being evaluated by CPD. Contract award is expected in July 2026, subject to funding approval.</p>
3.5	<p>Deliver agreed outputs associated with the Year 2 Estate Strategy Delivery Plan.</p>	<p>Partially Achieved</p> <p>Of the 36 Actions included in the Estate Strategy Year 2 Delivery Plan, 15 were fully completed, seven were substantively completed, two were closed and 12 were delayed due to delivery resources.</p>

Strategic Objective 4 – Deliver effective corporate governance, finance, and procurement arrangements.		
Ref	Objective	Position at 31 March 2026
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 Services

Court Operations

During 2025-26 the Agency was acutely aware of the challenging vacancy position in court operations and has worked with NICS HR colleagues to prioritise recruitment schemes. There have been 32 appointments made from the bespoke EO1 Court Clerk recruitment scheme which was completed during 2024-25. The merit list was extended to 10 April 2026 and appointments from the scheme continued during 2025-26. The scheme was deemed a success and NICTS will assess the need for a further Court Clerk specific competition and liaise with NICS HR Resourcing accordingly.

NICTS continues to work with NICS HR Resourcing to assess priorities and respond as necessary.

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

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

Enforcement of Judgments Office (EJO)

New applications for the recovery of money debts increased by 24% in 2025-26, with 3,551 applications received (2024-25: 2,873 applications received).

The total debt recovered in this reporting period decreased by 14% on last year with a total recovered of £5,553k (2024-25: £6,420k).

Enforcement action was taken on 8,925 cases, with 6,924 cases cleared, resulting in the EJO caseload decreasing by 4,214 cases. This leaves a closing balance of 29,809 live cases at the financial year end (2024-25: 34,023 cases).

Repossession activity also increased with 558 new repossession applications lodged in 2025-26 compared to 467 in 2024-25, and 354 actual repossessions completed by the year end (2024-25: 264 repossessions).

Fine Collection and Enforcement Service (FCS)

In 2025-26 FCS recovered a total of £3,567k of which £1,103k was attributed to outstanding fines that predate June 2018. These cases are referred to as 'Legacy Cases'.

There was a decrease in the volume of fines received by FCS for recovery, reflected in the number of collection orders activated in FCS, decreasing by 30% to 15,725 in 2025-26 (2024-25: 22,363 collection orders). This decrease is primarily due to the final stages of reviewing the 'Legacy Cases'. As of 31 March 2026, all legacy cases have been reviewed and are being actively managed by FCS.

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. The £1m threshold was achieved in February 2026 which is later than the last financial year (October 2024). A legislative change implemented by the Department for Communities (DfC) on 30 April 2025 moved repayments of fines and compensation from position 6 to position 11 in the priority order of deductions. In parallel, an operational change reduced the maximum overall deduction from

benefits from 25% to 15%. Together, these changes have required FCS to revise its recovery strategies, as they have significantly limited the ability to recover debt through benefit deductions.

Tribunals

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. Tribunals staff continue to use a cloud based platform to securely exchange information with tribunal panel members and other departments, protecting sensitive data while maintaining operational efficiencies.

The Appeals Service (TAS)

The Minister of Justice confirmed that her Department remains committed to the transfer of TAS from the DfC 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.

Vision 2030

The Vision 2030 team successfully progressed and completed a number of projects within the Themis Programme, Digital Projects Team and within the Estates Modernisation Programme during 2025-26.

Themis

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 ageing line of business (LoB) systems and current online services. The Programme continues to adopt a user-centred design approach, and the input of staff, judiciary and stakeholders has been essential in ensuring we develop new services and solutions that meet user need.

Key priorities in 2025-26 included the development of a new Target Operating Model for NICTS, which sets out how we will function and how our transformed services will operate upon conclusion of the Themis Programme in 2029-30.

A key focus of the Programme to date has been on the design and development of a transformed Small Claims Service and for the 14 Tribunals administered by NICTS. Small Claims service and digital solution design has completed, with system development underway in preparation for launch of service during 2026-27. In relation to Tribunals, the high-level service design for these has been developed, with detailed design and digital solution development underway. It is anticipated that new Tribunals services will be incrementally introduced during 2026 and 2027. The Programme has also begun early design activities in relation to Civil business, and design and stakeholder engagement in that regard will continue throughout 2026-27.

Digital Projects

The team successfully delivered the Justice Video Platform Project, replacing the Sightlink and Webex solution used in courts and tribunals, providing enhanced features and functionality for service users. This project was successfully completed in November 2025 and is operational across the NICTS estate, with awareness and training provided to staff, judiciary, the legal profession, media and other justice partners.

Estates Modernisation Programme

The objective of the Estate Modernisation Programme is to deliver a courts and tribunals estate that can provide modernised and improved facilities for all citizens of Northern Ireland. Central to that Programme is the NICTS Estate Strategy, which was published in 2023. In this reporting period progress was delivered against each of the Strategy's four key Improvement Aims, with some highlights as follows:

Improved User Experience

To support the evidence-based decision making central to its Estate Strategy, NICTS undertook user surveys in Autumn 2025 to gather feedback about court and tribunal buildings from those who use and work in them. There were 1,037 survey responses received from a wide range of stakeholders including court attendees, judiciary, solicitors, barristers, NICTS staff and justice sectors partners. Overall results were positive, showing a 78% satisfaction rate across the estate. The results will be used to identify and prioritise improvements across the estate, which will be included in investment delivery plans subject to affordability. Other successes include improvements to public waiting areas, children's rooms, custody suites and disability access.

Improved Resilience

NICTS continued to manage the health, safety, statutory compliance and physical security of its estate through approximately 3,000 cyclical and statutory inspections, 2,000 reactive maintenance callouts and a number of minor works projects. Contingency planning exercises were undertaken at four sites to provide assurances on electrical standby generators, and in preparation for the expiry of the Laganside Courts Private Finance Initiative (PFI) contract, a schedule of 100 hand back works projects is progressing.

Improved Value for Money

Progress was made on the two Major Capital Projects being delivered under the Estate Modernisation Programme. The Modernisation of the RCJ project has continued through the standard RIBA stages. In 2025-26, RIBA Design Stage 2 was successfully completed. RIBA Stage 3 commenced and will culminate in a planning application during Autumn 2026. The procurement competition to appoint an Integrated Consultancy Team for the Modernisation of Bishop Street Courthouse project continued, with a contract award anticipated early in 2026-27.

Improved Sustainability

The NICTS SDP was published in January 2026. The plan builds upon achievements to date and sets out an Emissions Pathway (EP) and a range of strategic ambitions from 2026 to the end of the next carbon budget period in 2032. The SDP will be reviewed annually to ensure it remains reflective of NI Executive ambitions, statutory responsibilities and affordability.

Coroners Service for Northern Ireland (CSNI)

The number of deaths reported to CSNI during 2025-26 was 5,439, an increase from 5,341 in the previous year. The number of inquests heard has increased from 76 to 101.

Legacy Inquest Unit (LIU)

On 19 September 2025, the British and Irish Governments announced their new approach to legacy. The UK Government has introduced two pieces of legislation in Westminster – the Northern Ireland Troubles Bill and the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (Remedial) Order 2025. As we await the outworkings of this new approach, the LIU continues to progress the inquests that fall outside the scope of the 2023 Legacy Act.

Policy Support

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

- Remit of the Magistrates' Court;
- Speeding Up Justice initiatives;
- The UK wide Crime and Policing Bill;
- Operational aspects of the UK wide Crime (Overseas Production Orders) Act 2019;
- Westminster Criminal Justice Bill (impacting Proceeds of Crime Act);
- Final implementation of the Committal Reform Act (NI) 2022; and the
- Adult Protection Bill.

NICTS continue to work with Departmental colleagues on the youth and live link provisions of the Justice Bill, consideration of a Hate crime Bill, a Victims and Witness Bill and the Sentencing Bill. We are assisting with a review of the Litigants in Person webpages to ensure they are accurate and up to date.

NICTS provided operational input into the updated jury video which became operational in August 2025. We delivered a new report to the Criminal Justice Board on the recording of adjournments which provides data around the causes of delay in the Crown Court. We continue to work with the Criminal Justice Inspection Northern Ireland on recommendations around the Domestic Abuse and Civil Proceedings Act (NI) 2021, Effectiveness of Court Administration, the application and use of special measures in courts, Adult Safeguarding arrangements and Child Criminal exploitation.

NICTS remains engaged with the Gillen workstream to seek improvements to the justice journey for victims and witnesses through the operation of Remote Evidence Centres.

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 2025-26 Dear Accounting Officer (DAO) (DoF) 01/26. 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 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 the Executive, do not set firm AME budgets. They are volatile or demand-led in a way that departments cannot control. The Department monitors AME forecasts closely and this facilitates reporting to DoF, who in turn report to 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. HM Treasury DEL limits may change at fiscal events during the financial year, and any resulting adjustments to departments' DEL controls are agreed by the Executive at In-Year Monitoring rounds.

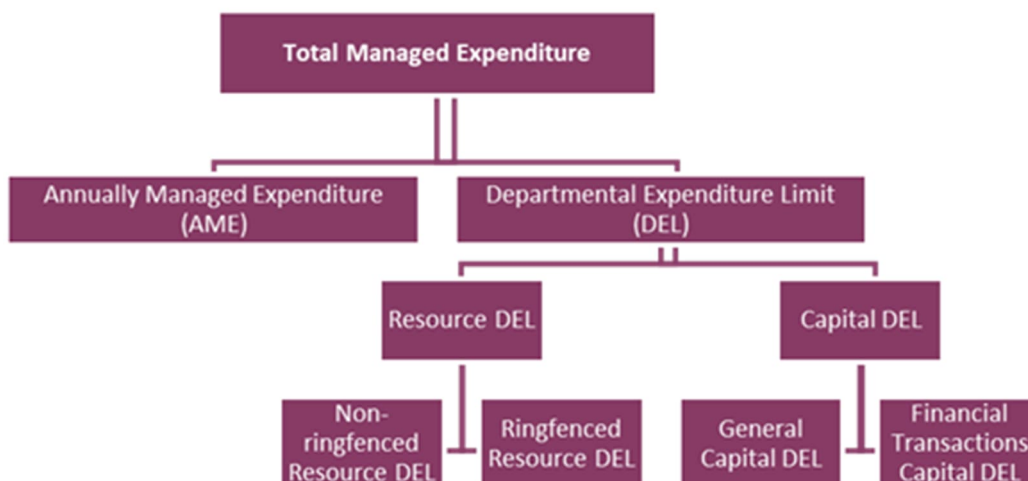
DEL budgets are classified into resource and capital:

- Resource budgets are further split into non-ringfenced resource that pays for programme delivery and departmental running costs, and 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: 2025-26 - GOV.UK](#)

Budget structure



Budgetary performance

Details of performance against Budgetary Control totals for 2025-26 is set out in the table below:

	Provisional Outturn 2025-26 £000	Final Plan 2025-26 £000	Underspend/ (Overspend) £000	%
Non-ringfenced DEL - Income	(43,441)	(42,835)	606	(1%)
Non-ringfenced DEL - Expenditure	107,036	108,410	1,374	1%
Total non-ringfenced DEL	63,595	65,575	1,980	3%
Ringfenced DEL	12,173	12,229	56	0%
Total Resource DEL	75,768	77,804	2,036	3%
Net Resource AME	(1,091)	(189)	902	(477%)
Non-Budget Costs	1,488	1,501	13	1%
Net Expenditure	76,165	79,116	2,951	4%
Net Capital DEL	13,311	15,351	2,040	13%
Total Expenditure	89,476	94,467	4,991	5%

The main reasons for the variances are outlined below.

The £4,991k underspend is due to:

Resource Departmental Expenditure Limit (Resource DEL)

Non-ringfenced Resource DEL (cash)

The non-ringfenced resource DEL net underspend of **£1,980k** (3% of total budget) mainly relates to underspend in non pay costs and an increase in income at the end of the year.

Ringfenced Resource DEL (non-cash)

This is a technical budget that can only be used for costs such as depreciation. The immaterial underspend of **£56k** (0% of total budget) was a result of impairment and depreciation being lower than expected.

Annually Managed Expenditure (AME)

The AME underspend of **£902k** (477% of total budget) is due to the impact of the McCloud options exercise concluding, legal cases not progressing as anticipated and the reclassification of certain litigation cases from provisions to accruals.

Non-Budget Costs

The Non-Budget Costs underspend of **£13k** (1% of total budget) is due to intra departmental charges being lower than expected.

Capital Departmental Expenditure Limit (Capital DEL)

Capital DEL

The Capital underspend of **£2,040k** (13% of total budget) was mainly due to delays in the Themis and RCJ Modernisation 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:

	2025-26	2024-25	2023-24
	£000	£000	£000
Total operating income	(43,441)	(39,397)	(36,752)
Staff costs	39,831	36,667	36,567
Purchase of goods and services	66,315	63,680	58,063
Depreciation and impairment charges	12,153	12,219	10,615
Provision expense	(548)	536	663
Total operating expenditure	117,751	113,102	105,908
Net operating expenditure	74,310	73,705	69,156
Finance expense	367	471	536
Notional charges	1,488	1,475	1,446
Net expenditure	76,165	75,651	71,138

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 2025-26 totalled £13,312k (2024-25: £9,906k).

Property, plant and equipment (PPE) additions of £2,929k 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, lighting upgrades, controls upgrades and the installation of automated metering equipment.

Refurbishment and structural upgrades were completed across the Court Estate and capital works continued for major infrastructure improvements at RCJ and Bishop Street under the Estates Modernisation Programme.

Intangible asset additions of £10,383k related to expenditure associated with the ongoing Themis project, LoB enhancements, CFO IT system upgrade, improvements to case management systems used throughout NICTS and the ongoing Modernisation projects, focused on improving digital systems and online service delivery.

Financial Position

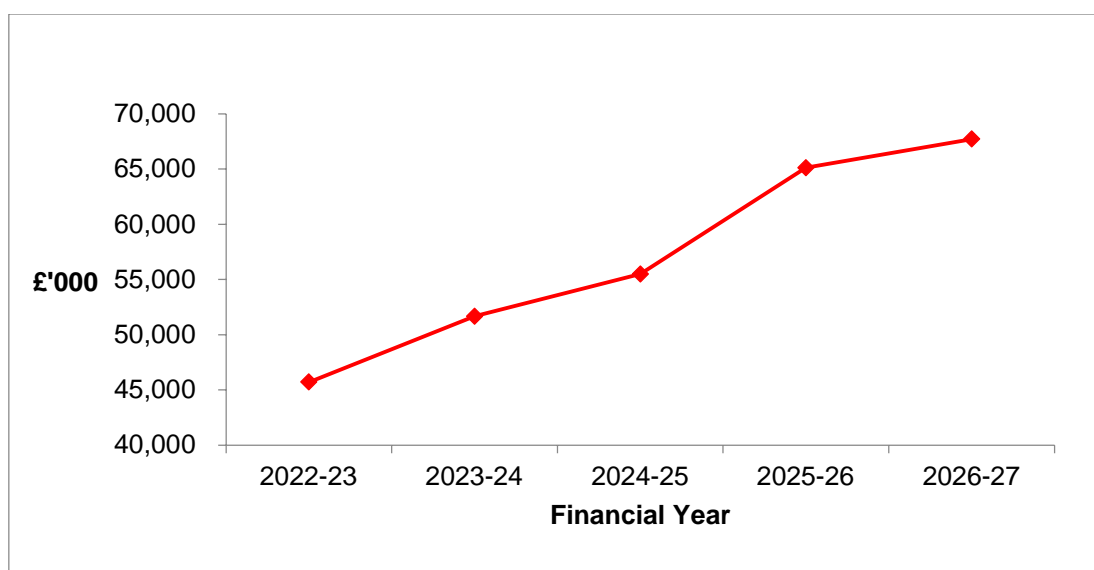
The total net assets of NICTS at 31 March 2026 were £228,303k (2024-25: £219,714k). This is the value of all assets, less the liabilities of NICTS as at the year end.

Cash Flow

As detailed in the Statement of Cash Flows, the NICTS Net Assembly draw down in 2025-26 was £66,853k (2024-25: £61,948k) and the net increase in cash and cash equivalents in the year is £1,090k (2024-25: decrease of £574k).

Long Term Expenditure Trends

Chart 1: NICTS Non-Ringfenced Resource DEL opening budget 2022-23 to 2026-27



2022-23 to 2024-25 Financial Year

During the period **2022-23 to 2024-25**, NICTS non-ringfenced Resource DEL baseline budget overall increased from £45,711k to £55,502k. Increases were received during this period for Tribunal pressures and inflationary pay increases. In 2023-24, a baseline cut of 1.7% was included in the initial allocation.

2025-26 Financial Year

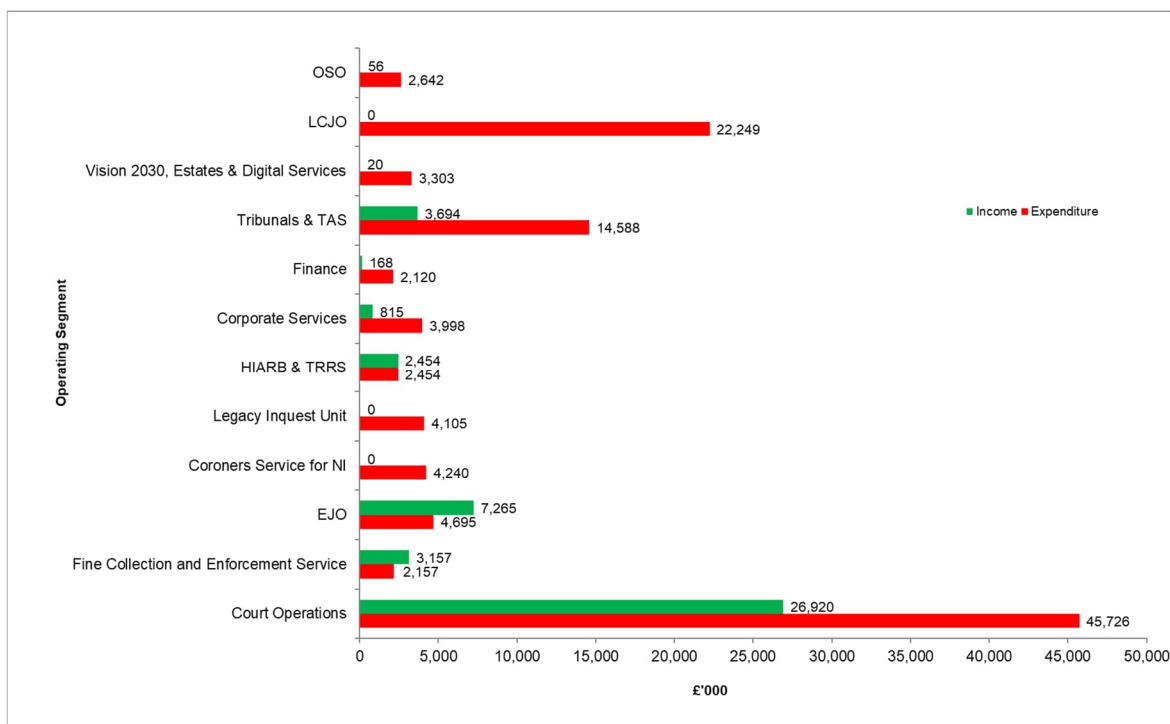
At the beginning of **2025-26** NICTS was allocated a non-ringfenced Resource DEL budget of £65,112k; a net increase of £9,610k on the **2024-25** opening budget allocation, reflecting increasing pressures faced by the Agency in relation to pay and inflation, as well as Legacy Inquest funding which is usually received later in the year. Throughout the year NICTS received a further £463k of net in-year allocations to meet inescapable pressures as a result of further staff pressures and Judiciary costs. This increased the non-ringfenced Resource DEL allocation to £65,575k.

2026-27 Financial Year

In the absence of an approved 2026-27 Budget, the DoF Permanent Secretary provided each departmental Accounting Officer with a Contingency Planning Envelope for their department on 30 April 2026. These Contingency Planning Envelopes will be overwritten by any Budget subsequently agreed by the Executive, but they provide Accounting Officers with parameters to inform their assessment of affordability in the absence of an agreed Budget. Accounting Officers must assess spending plans against the level of funding they can reasonably expect to receive. For the purposes of planning, and taking into consideration the risks involved and following the advice given in the DoF Permanent Secretary’s letter, the DoJ Accounting Officer’s assessment is that there is a reasonable expectation that the Department will receive the funding outlined in the proposed Draft Budget. As a result, DoJ business areas will not receive a Contingency Planning Envelope allocation but can continue to plan on the basis of the Indicative Draft Budget allocations.

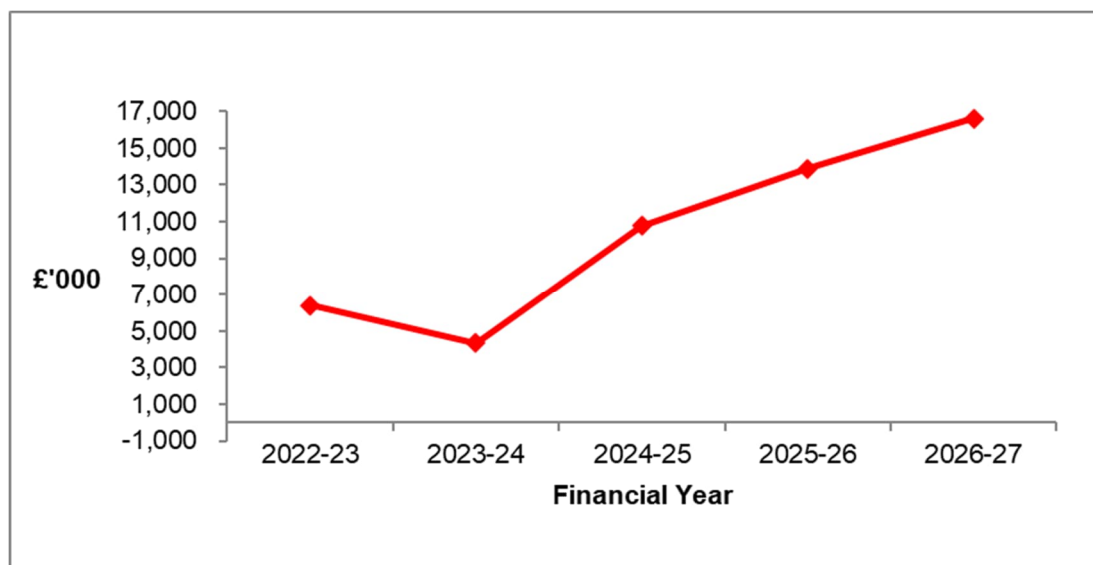
NICTS has received an Indicative Draft budget allocation of £67,728k for **2026-27**. This is a £2,616k increase on the opening allocation for **2025-26**. NICTS will, however, still be starting the year with further pressures in all areas of the budget and a strategy to manage these pressures is currently under development.

Chart 2: NICTS 2026-27 Non-Ringfenced Resource DEL Budget Allocation by Segment



Capital Investment Priorities

Chart 3: NICTS Capital DEL Opening Budget 2022-23 to 2026-27



From **2022-23** to **2025-26**, NICTS opening capital allocation fluctuated from £6,400k to £13,900k. The movement reflects the capital priorities in each year, including various Estates capital projects and numerous Digital Services modernisation projects. The allocation for **2026-27** has seen the opening capital allocation increase to £16,614k. This is reflective of a number of large, key capital modernisation projects that will be continuing in this financial year.

Looking Ahead – Budgets beyond 2026-27

Preparatory work for resource and capital requirements for **2027-28** and beyond has started and will be taken forward over the coming months. Further strategic decisions will need to be made, considering Departmental and Executive priorities, with the aim of having a budget in place as far in advance of the new financial year as possible.

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:

	2025-26	2024-25
	£000	£000
NICTS Annual Report and Accounts	58.0	55.2
Trust Statement	42.1	40.1
Funds in Court	33.8	32.2
NICTS Investment Account	11.6	11.1
Total	145.5	138.6

Financial Risk

For 2025-26, 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 96% (2024-25: 97%) of invoices paid to suppliers within 10 working days following receipt of a properly rendered invoice. NICTS achieved an average of 99% (2024-25: 99%) of invoices paid to suppliers within 30 calendar days following receipt of a properly rendered invoice.

Sustainability Report

About this sustainability report

This sustainability report has been prepared in accordance with DAO (DoF) 03/26 - NI Sustainability Reporting Guidance for NICS Departments 2025-26, which is aligned with HM Treasury sustainability reporting guidance and the Task Force on Climate-related Financial Disclosures recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March. NI Sustainability Reporting Guidance 2025-26 was issued to NICS departments mid-year, i.e. departments were unaware of the information they were expected to collect at the start of the 2025-26 financial year. As such NICTS does not have full and auditable information on which to report against the emissions reporting and optional disclosures. NICTS is committed to full reporting in accordance with guidance in future years, commencing 2026-27.

The organisational boundary used in this sustainability report is NICTS. The estate related information disclosed in this report relates to the freehold, leasehold and rented estate that the Agency occupies. Separate tables for the freehold and leasehold estate are included.

Policy roles

This report follows NI's Sustainability Reporting Guidance 2025–26. The Department of Agriculture, Environment and Rural Affairs (DAERA) is the policy holder and will update the guidance over time. This Agency acts as its own policy administrator, coordinating data collection, assurance and preparation of this report.

1. Governance Statement

1.1 NICTS' Oversight Arrangements

Within NICTS, oversight of climate-related risks, opportunities and investment decisions currently sits with two complementary Agency structures:

- the Estate Programme Board, which provides programme and project governance, reporting to the Vision 2030 Portfolio Board. The Estate Programme Board meets every 12 weeks and is chaired by the NICTS Director of Modernisation, Digital and Estates; and
- the Estate Committee, which provides corporate governance of sustainability decisions under the delegated authority of the NICTS Agency Board. The Estate Committee meets quarterly. The Committee is chaired by the NICTS Director of Modernisation, Digital and Estates, and membership includes NICTS Directors, a Judiciary representative, a Non-Executive Board Member, the NICTS Deputy Director of Estates and the NICTS Deputy Director of Finance.

The Agency's commitment to achieving improved sustainability is reflected in the 2025-26 NICTS Business Plan and the NICTS SDP which was published in January 2026.

1.2 Management's Role in Assessing and Managing Climate-Related Issues

The NICTS SDP builds upon achievements to date and sets out an EP and a range of strategic ambitions between January 2026 and the end of the next carbon budget period in 2032.

The use of data and evidence-based decision making is a fundamental component of the NICTS Estate Strategy and this is also true of the EP. The EP is a structured plan that sets out how, when, and by how much NICTS emissions will reduce by 2032 through a series of interventions, some of which are subject to business case approval and funding.

The EP within the SDP has been developed around a *Whole Estate Approach*, whereby Sustainability, Facilities Management, and Capital Projects teams work in concert with operational staff to maintain, modernise and adapt our buildings, reduce carbon emissions, and build climate resilience.

The EP is also designed to be adaptable so that we can measure and evaluate and scale different interventions based on the resources and delivery routes available.

2. Emissions Scope 1 (fuel burned) and 2 (purchased electricity)

In order to report the greenhouse gas emissions associated with activities, 'activity' data such as distance travelled, or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report were published by the UK Government and can be found via the following link: [Government conversion factors for company reporting of greenhouse gas emissions - GOV.UK](#)

2.1 Emissions Scope 1 (fuel burned)

	Scope1 (Natural Gas)	Scope1 (Gas Oil)
Emissions (kg CO2.e)	1,024,207	306,314
Consumption (kWh Gross CV)	5,597,981	1,192,856
Net Cost	£372,089	£96,557

Data Source: Utility invoices

The figures for Natural Gas in Table 1 have been derived from utility invoices. The figures for Gas Oil may include fuel that NICTS has purchased and stored, i.e. the fuel has not been burned in the reporting period. This is due to the information being sourced from fuel invoices. All conversion factors are based on the 2025 figures published.

Table 2: Energy emissions, consumption and cost for fuel burned in the NICTS leasehold estate 2025-26		
	Scope1 (Natural Gas)	Scope1 (Gas Oil)
Emissions (kg CO2.e)	1,286	0
Consumption (kWh Gross CV)	7,031	0
Net Cost	£479	0

Data Source: Consumption information from landlords

The figures in Table 2 are based on consumption information provided by the landlords of Orchard House, Londonderry and 92 Ann St, Belfast.

2.2 Emissions Scope 2 (Purchased electricity)

Table 3: Energy emissions, consumption and cost for purchased electricity in the NICTS freehold estate 2025-26	
	Scope 2 (Purchased electricity)
Emissions (kg CO2.e)	679,989
Consumption (kWh Gross CV)	3,841,747
Net Cost	£962,616

Data Source: Utility invoices

The figures for Purchased Electricity in Table 3 have been derived from utility invoices.

Table 4: Energy emissions, consumption and cost for purchased electricity in the NICTS leasehold estate for 2025-26	
	Scope 2 (Purchased electricity)
Emissions (kg CO2.e)	7,462
Consumption (kWh Gross CV)	43,016
Net Cost	£11,893

Data Source: Consumption information from landlords

The figures in Table 4 are based on consumption information provided by the landlords of Orchard House, Londonderry and 92 Ann St, Belfast.

3. Emissions Scope 1 (Department owned transport)

NICTS does not operate any Department owned fleet or vehicles and therefore no Scope 1 emissions are reported.

4. Emissions Scope 3 – business travel (via transport not owned by Department)

4.1 Business travel using staff owned transport

The table below relates to business travel only and does not include data on staff commuting to and from their normal place of work. Please note the vehicle size and vehicle fuel type are unknown for the data in Table 5. Mileage figures were provided by Account NI. The emissions figures are estimated using average car and unknown fuel, as detailed in the guidance.

Table 5: Mileage and emissions from vehicles not owned by Department		
Year	Mileage	kg CO2.e
2025-26	297,585	80,095

Data Source: Account NI

4.2 Business travel using public transport that is claimed back

Please note there is no known record of mileage associated with public transport claims, only costs as shown in Table 6. This data is sourced from Account NI.

Table 6: Expenses claimed for public transport used for official business travel (excludes staff commuting to their regular place of work)			
Year	Bus Cost	Rail Cost	Taxi Cost
2025-26	£523.30	£1,295.85	£274.83

Data Source: Account NI

4.3 Business travel that is booked via Travel Desk

NICTS sourced the information in the tables below from the contractor who books travel, hotel rooms and hired cars on behalf of departmental staff when requested.

The contractor uses the same conversion tables as the Agency used in this sustainability report.

Mode of transport	Category	Class	Distance (km)	Emissions (kg CO2.e)
Domestic flight	-	Economy	76,143	10,448
Domestic flight	-	Premium economy	0	0
Domestic flight	-	Business	0	0
Domestic flight	-	First	0	0
International flight	Short haul	Economy	5,897	626
International flight	Short haul	Premium economy	0	0
International flight	Short haul	Business	0	0
International flight	Short haul	First	0	0
International flight	Long haul	Economy	6,494	455
International flight	Long haul	Premium economy	0	0
International flight	Long haul	Business	0	0
International flight	Long haul	First	0	0
Rail travel	-	Standard	143,173	6,786
Rail travel	-	First	0	0

Data Source: Selective Travel

Country	No. of nights stayed	Emissions (kg CO2e)
Data not available	Data not available from Selective Travel	Data not available from Selective Travel

Data Source: Selective Travel

Year	Mileage	Emissions (kg CO2e)
2025-26	1,060 km	177

Data Source: Selective Travel

5. Paper printed

The information in the following table has been received from IT Assist. This reflects that historic ‘paper-based’ nature of court and tribunal business. However, the Themis programme is intended to deliver new operating models and implement a new digital solution and web portal for courts and tribunals business that will significantly reduce the reliance on paper.

Table 10: Paper printed	
Year	Paper printed (pages)
2023-24	3,784,130
2024-25	4,100,654
2025-26	6,051,271

Data Source: IT Assist

6. Responsible disposal of ICT waste

In the specification of the “Framework for disposal services for IT equipment, electronic and electrical equipment”, suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework.

The framework specification also requires the following from suppliers:

All equipment that is not resold must be dismantled and recycled/disposed in accordance with the relevant legislation including, but not limited to:

- *the Waste Electrical and Electronic Equipment Directive;*
- *BS EN ISO 14001: 2015;*
- *the Environmental Protection Act 1990; and*
- *the Hazardous Waste Regulations.*

7. Sustainable procurement

The Scoring Social Value policy approved by the Executive, mandated that from June 2022, tenders must include a minimum of 10 percent of the total award criteria to social value. On 5 December 2024 DoF secured Executive approval for a revised PPN (Procurement Policy Note) 01/21 - Social Value in Procurement. This came into effect on 24 February 2025 and strengthened and broadened the theme ‘Delivering Net Zero’ to ‘Delivering Climate Action’.

For information on the meaning of Social Value: the Public Procurement Policy Statement which was approved by the NI Executive on the 5th of June 2025 states “Social Value means economic, environmental and social benefits in support of the Programme for Government”. The DoF Social Value Strategy document 2025-2027 states, “Social Value refers to wider financial and non-financial impacts on the wellbeing of individuals, communities and the environment. It incorporates ethical and sustainable supply chains, community benefits and wealth building, job and skills creation and efforts to combat climate change”.

The Procurement Policy Note (PPN) 01/21 – Scoring Social Value has been revised to Procurement Policy Note (PPN) 01/21 - Social Value in Procurement and came into effect on 24 February 2025. Note: This guidance reflects PPN 01/21 (Social Value in Procurement) – February 2025 revision and the requirement to monitor delivery via the Social Value Monitoring System.

8. Single use plastics

NICTS supports the cross-government approach led by DAERA, in partnership with DoF, to eliminate unnecessary single-use plastics (SUPs) from the government estate. As a result, a ban on unnecessary SUPs is now in place across the NICTS estate.

9. Climate Change Adaption

NICTS recognises the importance of climate change adaptation and is committed to improving the resilience of its estate to climate-related risks. While a dedicated Climate Change Adaptation Plan has not yet been fully developed, climate considerations are incorporated into estate management processes. NICTS will continue to engage with relevant guidance, including the Climate Northern Ireland Adaptation Toolkit, and work with its stakeholders to strengthen its approach. This includes exploring the future development of a formal adaptation plan aligned with best practice and wider Northern Ireland Executive strategies.

10. Sustainable Construction

NICTS is committed to sustainable construction and to reducing environmental impacts across its estate when construction activities are undertaken. This approach will be factored into projects that form part of the NICTS Estate Strategy.

11. Reducing environmental impacts from ICT and Digital

NICTS is committed to reducing the environmental impacts associated with its ICT and digital operations. NICTS also promotes sustainable ICT practices across its operations, including extending the lifespan of equipment through reuse and redeployment, and minimising waste through responsible disposal and recycling. Efforts are made to improve the efficiency of digital services, including reducing the environmental footprint of online platforms where feasible. NICTS remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

Corporate social responsibility

Throughout 2025–26, NICTS continued to demonstrate its commitment to supporting communities and charitable causes across Northern Ireland.

In October 2025, staff participated in Macmillan Cancer Support's largest annual fundraising event, the World's Biggest Coffee Morning, raising funds for vital cancer services. This was followed in December 2025 by NICTS involvement in the DoJ Christmas Charity Appeal, which supported AWARE NI.

Across the year, staff also raised money for several local charities, including Lighthouse, the Eilish Degan Children's Foundation, and Marie Curie, demonstrating the organisation's culture of generosity and social awareness.

On Saturday 29 November 2025, Armagh Courthouse once again 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 defendants.

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. The Year Three Delivery Plan (2025–26), published in June 2025, consists of 13 practical actions across five key pillars: Skills, Leadership, Engagement, Wellbeing, and Resources. These actions focused on creating a confident, skilled and future-ready workforce.

Key achievements included:

- identifying training and development needs and delivering bespoke training for EO1 Court Clerks;

- enhancing the NICTS Knowledge Bank to ensure staff have easy access to essential operational guidance; and
- developing the first NICTS Workforce Delivery Plan, aimed at ensuring the organisation has the right people, in the right roles, at the right time and building a skilled, confident and future-ready workforce through targeted interventions.

Building our leadership capability remained a priority, with Learning and Leadership sessions delivered to Grade 6 and Grade 7 staff. These sessions improved communication, strengthened working relationships, and supported structured engagement across teams, ultimately contributing to enhanced motivation, performance, and effective change management.

Employee Engagement and Wellbeing

Employee engagement and wellbeing also continued to be key priorities. In late 2025, NICTS merged the existing Engagement Forum and Wellbeing Forum to establish a unified Engagement and Wellbeing Forum.

The new forum aims to:

- enhance engagement and wellbeing initiatives;
- support organisational communication;
- provide a space for ideas, collaboration and action;
- give Well Champions and Safe Place Advocates a platform to influence wellbeing approaches; and
- contribute to an annual wellbeing events calendar.

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 and further sessions are planned for the coming year.

In September we produced a revised digital edition of The Hearing – the NICTS internal staff magazine which in its first publication saw an increased readership of 485%. The magazine delivers content on Staff Wellbeing, NICTS Business updates, Department of Justice updates, staff good news stories, a focus on Learning & Development and staff recognition initiatives such as “Spotlight on Success”.

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. The NICTS Estates Committee supports 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 2025-26. There were two minor instances of fraud and error reported within NICTS during the financial year (2024-25: two cases). 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.

Programme for Government

Doing What Matters Most - the Programme for Government (PfG) 2024-2027 - sets out the Executive's priorities for the remainder of the current Assembly mandate. The PfG includes nine cross-cutting priorities which are designed to support delivery of three Missions: People, Planet and Prosperity, supported by a cross-cutting commitment to Peace. The work of NICTS is particularly aligned to the Safer Communities priority. As part of this, the work of Court Operations, from both an operational and policy perspective, and the work of the Themis Programme contribute to the PfG Speeding up Justice commitment.

PERFORMANCE REPORT



Glyn Capper
Accounting Officer
19 June 2026

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:

- Chief Executive'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 Chief Executive of NICTS.

The Chief Executive of NICTS is the Chair of the NICTS Agency Board and membership of the Board is detailed below. The Chief Executive 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 SRC, the Estates Committee 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 2026 was as follows:

- Chief Executive of NICTS Glyn Capper;
- Director Modernisation, Digital and Estates Karen Ward;
- Director Coroners Service and Legacy Inquests Paddy Butler;
- Director Court Services Elaine Topping;
- Acting Director 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;
- His Honour Judge Gilpin, Recorder of Belfast and Presiding County Court Judge;
- District Judge Keown, Presiding District Judge (Magistrates' Courts); and
- Claire Duffy, President of the Appeals Tribunals.

Debbie Maclam, Principal Private Secretary to the Lady Chief Justice, also attends 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 five personal data related incidents reported to the Information Commissioner's Office (ICO) during 2025-26. The ICO has closed one of the incidents with no further action. Decisions are pending in respect of the remaining four incidents.

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 policy which addresses any customer dissatisfaction fairly, comprehensively and with a view to early resolution. The complaints policy allows customers to report when they are unhappy with the quality of service provided and receive redress where appropriate. The policy is available on the Agency's website at www.justice-ni.gov.uk/articles/nicts-complaints-policy

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

The Complaints Policy 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 102 complaints (2024-25: 80 complaints) recorded in the Complaints Register during 2025-26:

Stage 1 complaints	Number	%
Upheld	18	18%
Partially upheld	22	21%
Not upheld	62	61%
Total	102	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 2025-26 (2024-25: no concerns were raised).

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 Chief Executive of NICTS as the Accounting Officer of NICTS. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, 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 the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

NON-EXECUTIVE MEMBERS' REPORT

The modernisation of court buildings and the transformation of digital infrastructure have remained fundamental requirements for NICTS throughout this period. These are substantial programmes of work that will extend over several years and must be delivered without adversely affecting either the volume of business handled or the standards of service provided across courts and tribunals. The challenge is further compounded by continuing annual budgetary pressures. Against that backdrop, we are pleased to note some significant achievements that have taken place over the past twelve months.

Digital transformation: The digital transformation of court service administration began with a pathfinder project with Small Claims as part of the Themis improvement programme. Although progress has taken longer than anticipated, we are satisfied that the additional time invested has produced outcomes that should support and inform progress across other workstreams.

Estates: There has been encouraging progress in relation to the upgrading of buildings used for the delivery of court and tribunals services. In particular we welcome the recruitment of an enhanced project team and the advanced stage reached in the design work for the Royal Courts of Justice and Bishop Street Courthouse, in preparation for the decant and subsequent building works.

Performance: Notwithstanding the additional and ongoing demands associated with modernisation, we are pleased to note that almost all business performance targets were achieved this year. We recognise that this reflects the significant effort, commitment and focus demonstrated across the full staff complement.

Alongside these achievements there are a number of areas which we anticipate will require further attention during 2026-27.

Staffing: Long-term vacancies and a continued reliance on agency staff remain a source of both operational and budgetary pressure. The current workforce profile leans towards an older and more experienced aged group. We recognise the benefits these experienced staff can bring to the Agency and also the importance of attracting younger talent, both to enhance diversity and to help sustain organisational capability and growth over the longer term.

Progress in this area, in partnership with NICS HR, is valued and welcomed as is an innovative approach to recruitment. Looking ahead it is likely that familiarity with Artificial Intelligence platforms and related technologies will increasingly become a standard expectation among prospective employees. NICTS will therefore need to strengthen its own awareness, capability, and integration of these innovations if it is to maintain and grow its attractiveness to emerging talent.

Litigation: The position in relation to NICTS exposure to litigation relating to unlawful imprisonment linked to fine default action is now clearer, and we look forward to this matter being fully resolved in the coming year.

Risk Register: We continue to monitor the Risk Register, with how the risks are identified and the mitigations put in place to address these.

Looking forward: The Department of Finance has made partial progress towards the introduction of a multi-year budget framework, which if agreed would be Northern Ireland's first such framework in more than a decade. While this affords a longer planning horizon, available resources do not at present appear sufficient, and significant financial pressures are likely to remain across all departments. This is particularly relevant for NICTS given the need for sustained multi-year capital investment to support the essential upgrading of court buildings and digital infrastructure. In the year ahead, careful prioritisation and consolidation will be critical to ensure that performance targets continue to be met and that the high standards of service expected of NICTS are maintained.

Vilma Patterson MBE
Albert Hamilton

April 2026

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 Chief Executive 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 2025-26 Business Plan set out the strategic objectives, priorities and key targets for NICTS. The annual plan was derived from the DoJ Corporate Plan 2025-28 and Departmental Business Plan 2025-26.

The Agency Board reviewed progress against the 2025-26 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 2025-26 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 2025-26, 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 2025-26 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 2025-26 are shown below:

Position	Member	Attendance
Chief Executive of NICTS (Chair)	Glyn Capper	3/4
Director Modernisation, Digital and Estates	Karen Ward	2/4
Director Coroners Service and Legacy Inquests	Patrick Butler	4/4
Director Court Services	Elaine Topping	3/4
Acting Director Tribunals and Corporate Services	Catherine Rodgers	4/4
Principal Private Secretary to the Lady Chief Justice	Eamonn McConville*	2/4
Principal Private Secretary to the Lady Chief Justice	Debbie Maclam*	1/4
Judicial Representative	The Right Honourable Dame Siobhan Keegan, Lady Chief Justice of Northern Ireland**	0/4
Judicial Representative	The Honourable Mr Justice Kinney**	2/4
Judicial Representative	Her Honour Judge Smyth QC, Recorder of Belfast***	0/4
Judicial Representative	His Honour Judge Gilpin, Recorder of Belfast***	1/4
Judicial Representative	Presiding District Judge Keown, Magistrates' Court	3/4
Judicial Representative	Claire Duffy, President of the Appeals Tribunal	4/4
Non-Executive Member	Albert Hamilton	4/4
Non-Executive Member	Vilma Patterson MBE	3/4

* Eamonn McConville resigned from the Agency Board and was replaced by Debbie Maclam on 3 February 2026.

** The Honourable Mr Justice Kinney attended the Agency Board on the LCJ's behalf.

*** His Honour Judge Gilpin replaced Her Honour Judge Smyth on the Board on 17 December 2025 following her appointment to High Court Judge.

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 Deputy Director of Finance in NICTS advises the Committee on any material issues concerning financial oversight and budgetary control.

The required member list has been updated during 2025-26.

Attendance by members is shown below for the four meetings of the SRC Committee during 2025-26:

Position	Member	Attendance
Chief Executive of NICTS (Chair)	Glyn Capper	3/4
Director Modernisation, Digital and Estates	Karen Ward	1/4
Director Coroners Service and Legacy Inquests	Patrick Butler	3/4
Director Court Services	Elaine Topping	4/4
Acting Director Tribunals and Corporate Services	Catherine Rodgers	3/4
Acting Deputy Director of Finance	Louise Lavery*	3/4
Deputy Director of Finance	Elaine Higgins*	1/4
Non-Executive Member	Albert Hamilton	4/4
Judicial Representative	The Honourable Mr Justice Colton**	0/4
Judicial Representative	The Honourable Mr Justice Kinney**	1/4

* Elaine Higgins replaced Louise Lavery on 16 January 2026.

** The Honourable Mr Justice Kinney replaced The Honourable Mr Justice Colton on 1 December 2025.

After each meeting the Deputy Director 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 2025-26:

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	4/5

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 Director 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 and aligns with HM Treasury's The Orange Book.

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. Further information on the management of risks in 2025-26 can be found within the Performance Report.

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 Team to allow for potential notification to the ICO within 72 hours of becoming aware of the incident.

During 2025-26, 125 data incidents occurred (2024-25: 100 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 125 incidents, five were deemed reportable to DoJ (2024-25: two incidents). The ICO has closed one of the incidents with no further action. Decisions are pending in respect of the remaining four incidents.

Data incidents and associated risks are reviewed at each IROC meeting where NICTS is represented at Senior Information Asset owner level.

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 live systems.

Annual IT Health Checks on all NICTS LoB systems were completed between September 2025 and February 2026; planning for 2026-27 IT Health Checks will commence in Summer 2026.

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. An IT Health Check was completed on IT Assist's infrastructure in 2025, with the next test planned for 2026. 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 May 2025 and May 2026 for the main NICTS LoB systems, and in December 2024 for Causeway.

Development on the Themis programme continues, with the first implementation planned to go live in 2026. The Themis infrastructure underwent an IT Health Check in July 2025, with a retest in September 2025. The next Themis IT Health Check will be in Summer 2026. NICTS worked closely with the supplier and the DoJ Accreditor on compiling the required accreditation document set. This was presented to the Accreditation panel, who granted Themis interim accreditation in October 2025 for one year, enabling data migration of live data to commence.

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 2026 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 2025-26 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 in 2024-25 was limited. A follow up audit conducted in 2025-26 concluded that all recommendations had been implemented and the assurance was raised to satisfactory.

The implementation of audit recommendations is subject to internal audit monitoring and updates on priority one recommendations are provided bi-annually to ARAC. In 2025-26 there were six satisfactory reports and one audit was postponed. 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 has adopted a new approach and a review of the effectiveness of the Board. This has moved from a paper-based questionnaire to information face-to-face interviews with Board members. A review has been initiated and will continue into the next reporting year.

6. Budget position

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by departments and other bodies into the early months of the 2026-27 financial year. The Department is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

In the event that this is delayed, then the powers available to the Permanent Secretary of the DoF under Section 59 of the Northern Ireland Act 1998 and Section 7 of the Government Resources and Accounts Act (Northern Ireland) 2001 will be used to authorise the cash, and the use of resources during the intervening period.

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 Global 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 2025-26.

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 2025-26 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 2025-26 Budget in the Assembly, on 19 May 2025, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 04/25.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The 2024 pay award, due from 1 August 2024, was paid in April 2025 for weekly paid staff and May 2025 for monthly paid staff. The 2025 pay award, due from 1 August 2025, was paid in August for weekly paid staff and September 2025 for monthly paid staff.

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 2025-26 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

2025-26

Officials	Salary £000	Benefits in kind (to nearest £100)	* Pension benefits (to nearest £1,000)	Total £000
Glyn Capper*/** Chief Executive of NICTS	120 - 125	-	65	185 - 190
Elaine Topping*/** Director Court Services	90 - 95	-	93	185 - 190
Karen Ward*/** Director Modernisation, Digital and Estates	95 - 100	-	40	135 - 140
Catherine Rodgers*/** Acting Director Tribunals and Corporate Services	85 - 90	-	142	225 - 230
Vilma Patterson MBE*** Non-Executive Member	5 - 10	-	-	5 - 10
Albert Hamilton*** Non-Executive Member	5 - 10	0.1	-	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.

** The job titles of Glyn Capper, Elaine Topping, Karen Ward and Catherine Rodgers were revised during the reporting period, in line with changes across the DoJ.

***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

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 Director 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	5 - 10	-	-	5 - 10
Albert Hamilton** Non-Executive Member	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.

** 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.

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 2025-26 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 2025-26 was £120,000 - £125,000 (2024-25: £110,000 - £115,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025-26	25 th percentile	Median	75 th percentile
Total remuneration (£)	27,271	31,097	37,694
Pay ratio	4.5:1	3.9:1	3.2:1

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

For 2025-26 and 2024-25, 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 2025-26 and 2024-25, 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 2025-26, no employees (2024-25: none) received remuneration in excess of the highest paid director.

Remuneration in 2025-26 ranged from £25,796 to £122,500 (2024-25: £23,177 to £112,500).

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:	2025-26 v 2024-25	2024-25 v 2023-24
Average employee salary and allowances	6.2%	10.1%
Highest paid director's salary and allowances	8.9%	9.8%
Average employee performance pay and bonuses	N/A*	N/A*
Highest paid director's performance pay and bonuses	N/A*	N/A*

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

The 6.2% increase in average employee salary and allowances is due to the 2025 pay award, coupled with performance based salary progression (2024-25: 10.1% increase).

Pension benefits*[Audited information]*

Officials***	Accrued pension at pension age as at 31/3/26 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/26** £000	CETV at 31/3/25* £000	Real increase in CETV £000	Employer contribution to partnership pension account Nearest £100
Glyn Capper Chief Executive of NICTS	45 - 50	2.5 - 5	853	759	46	-
Elaine Topping Director Court Services	50 - 55	5 - 7.5	1,111	964	87	-
Karen Ward Director Modernisation, Digital and Estates	40 - 45 plus lump sum of 25 - 30	0 - 2.5 plus lump sum of 0 - 2.5	838	764	27	-
Catherine Rodgers Acting Director Tribunals and Corporate Services	30 - 35	5 - 7.5	536	392	118	-

* Or date of joining if later.

** Or date of leaving if earlier.

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 Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date when determined by their age (tapered protection).

McCloud Judgment and 2015 Remedy

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 (DCU). 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 have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. 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 2025-26 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 accrued 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 accrued 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 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

Employee contribution rates

Percentage rates for employee contributions were revised for all members from **1 July 2025** as a result of the [Northern Ireland Civil Service Pension Scheme: Consultation on Scheme Yield/Member Contributions](#) as shown below*:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2025	Contribution rates – All members from 1 April 2025 to 30 June 2025	*Contribution rates – All members from 1 July 2025
Range		
£0 - £27,091.99	4.6%	4.65%
£27,092.00 - £61,645.99	5.45%	5.65%
£61,646.00 - £165,793.99	7.35%	7.55%
£165,794.00 and above	8.05%	8.25%

Salary bands were also updated from 1 September 2025 as follows:

Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards	Contribution rates – All members
Range	
£0 - £28,716.99	4.65%
£28,717.00 - £65,343.99	5.65%
£65,344.00 - £175,740.99	7.55%
£175,741.00 and above	8.25%

Cash Equivalent Transfer Values (CETV)

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% 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 (2024-25: £Nil).

STAFF REPORT

Staff costs

Staff costs comprise:

[Audited information]

	Permanently Employed Staff £000	Others £000	2025-26 Total £000	2024-25 Total £000
Wages and salaries	24,920	6,136	31,056	28,495
Social security costs	3,346	-	3,346	2,500
Other pension costs	8,499	-	8,499	7,957
Total net costs	36,765	6,136	42,901	38,952
Of which:				
Charged to Administration	4,497	361	4,858	4,336
Charged to Programme	29,220	5,753	34,973	32,331
Subtotal	33,717	6,114	39,831	36,667
Charged to Capital Projects	3,048	22	3,070	2,285
Total net costs	36,765	6,136	42,901	38,952

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 2025-26, employers' contributions of £8,920,627 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25: £8,401,391 at 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £18,529 (2024-25: £10,414) 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% (2024-25: 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 £668; 0.5% (2024-25: £395; 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 2025-26 no persons (2024-25: no persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2024-25: £Nil).

Judicial office holders

Since 1 April 2022, there has been one principal judicial pensions scheme known as the Judicial Pension Scheme 2022 (JPS 2022). There are also legacy schemes as explained below.

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. From 1 April 2022 there is no further JSA liability. Instead, members in JPS 2022 receive a commutation supplement (similar to the JSA) if part of the pension is commuted to a lump sum to compensate for the tax payable and ensure their net position is maintained. The commutation supplement is paid by the JPS and is accounted for in the JPS accounts. Details on the new judicial scheme are set out below.

In order to equalise treatment across the judiciary and satisfy the Hutton principles for public service pension reform, JPS 2022 came into effect on 1 April 2022, closing all existing judicial pension schemes for accrual after 31 March 2022.

The JPS 2022 is an unfunded, career average scheme for both salaried and eligible 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	2025-26 Total Number	Restated* 2024-25 Total Number
Court Operations	449	197	646	622
Tribunals	46	17	63	64
Lady Chief Justice's Office	46	4	50	48
Vision 2030	10	5	15	15
Corporate Services	56	9	65	70
Staff engaged on capital projects	41	1	42	30
Total	648	233	881	849

* The figures in 2024-25 have been restated to reflect the changes to Operational Segments in 2025-26. Enforcement of Judgments Office is now included within Court Operations and the Official Solicitor's Office is now included within the Lady Chief Justice's Office.

These figures include 14 (2024-25: 26) whole time equivalent staff employed by NICTS to support the HIA Redress Board, and 5 (2024-25: 1) 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 101 (2024-25: 103) whole time equivalent staff employed by DfC to support TAS which is administered by NICTS.

The majority of staff (87%) 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 2026 in NICTS was as follows (based on headcount):

	<u>Female staff</u>	<u>Male staff</u>	<u>Total staff</u>
Agency Board	3	2	5
Senior Civil Service	4	2	6
Employees	575	362	937

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 - £88,268 to £97,070	5
Pay Scale 2 - £113,060 to £123,946	1
Pay Scale 3 - £146,469 to £163,267	-
Pay Scale 4 - £197,659 to £220,804	-

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 2024/25 | Northern Ireland Statistics and Research Agency](#).

NICTS had a sickness absence rate of 13.6 days lost per employee in 2024-25. The NICS wide absence figure for 2024-25 was 13.4 average days lost per staff member, representing 6.1% of all available working days. The equivalent figures for DoJ in 2024-25 were 18.3 days or 8.5% 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:

	2025-26 Turnover %	2024-25 Turnover %
NICTS	9.4%	12.4%
General	2.5%	4.3%

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

The NICS People Survey was conducted by NISRA in Spring 2025 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 from 29 April to 23 May 2025. For DoJ there were 2,347 (2023: 2,157) permanent staff invited to complete the survey, of which 1,025 (2023: 1,030) participated, a response rate of 43.7% (2023: 46.6%). 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 59% (2023: 54%), compared to the NICS average of 56% (2023: 54%). The full survey can be accessed at <https://www.finance-ni.gov.uk/publications/nics-people-survey-results>. The next NICS People Survey is due to take place in 2027.

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.

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 has policies in place to support inclusive workplaces. A review of the NICS reasonable adjustment policy and processes for in-work support, and for its recruitment selection and onboarding processes to deliver improvements was progressed in 2025 and will conclude in 2026-27. Colleagues with lived experience and external independent advocates have been stakeholders in the reasonable adjustment policy review.

The NICS is committed to the employment of Disabled people and offers work experience through its [Work Experience Scheme for Disabled People](#), it has also participated in the previous two phases of the Department for Communities JobStart Scheme which aims to improve the employability and long-term employment prospects of those who face additional barriers to employment. The Civil Service will participate in phase three of the scheme during 2026-27 offering paid work placements to eligible benefit claimants aged 16-65 to address barriers to economic participation.

In order 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 (GIS) 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 People Strategy 2025-30.

NICS HR L&D contributes to the delivery of the Strategy’s three priorities:

- Skills and Capacity – Building capability and future-ready skills;
- Experience and Environment – Creating inclusive, high-quality working environments; and

- Leadership and Inclusion – Developing leaders who collaborate and innovate.

A portfolio of learning products is developed in consultation with customers and subject experts internally and externally, accessible by staff through the [LnKS](#) learning management system icon on all NICS desktops. The themes covered in our portfolio of training are:

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

Employee consultation and trade union relationships

The DoF is responsible for the NICS Trade Union Arrangements Policy. People & Organisational Development within DoF 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. As part of this commitment, leadership and inclusion is a key pillar within the new five-year NICS People Strategy 2025-30 which launched in April 2025. The strategy was developed with a range of stakeholders including NICS staff networks and through its delivery the NICS aims to foster a culture of leadership, inclusivity and diversity that will help drive better outcomes for its workforce and the public it serves.

The NICS Diversity Champions Network comprises 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 works in partnership with the NICS corporate HR function, People and Organisational Development and the seven NICS staff networks (LGBTQ+, Women, Disability, Race & Ethnicity, Cancer Support, Carers and Students), to develop and deliver actions to help promote and embed equality, diversity and inclusion across the Service.

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](#). A strategic HR policy renewal programme is

underway as part of the new People Strategy to modernise NICS people policies, ensuring they are user-centric and have a positive impact on employee experience.

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 NI (ECNI), 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 was submitted to the Equality Commission for Northern Ireland in 2025 and will be published in 2026.

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](#).

Expenditure on consultancy

[Audited information]

NICTS did not incur any expenditure on external consultancy in the financial year (2024-25: £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 2025-26 was 232 (2024-25: 194, an increase of 38).

Expenditure incurred on temporary staff was as follows:

	2025-26 £000	2024-25* £000
Charged to Administration	382	332
Charged to Programme	5,754	4,547
Total	6,136	4,879

* The figures in 2024-25 have been restated to reflect the changes to Operational Segments in 2025-26. Enforcement Of Judgments Office is now included within Court Operations and the Official Solicitor's Office is now included within the Lady Chief Justice's Office.

The average FTE of temporary staff charged to Administration increased to 11 (2024-25: 8). These temporary staff were engaged by Finance and Vision 2030. The £42k rise in expenditure is reflective of the pay-rise awarded to staff during the financial year and the increase in number of temporary staff.

Of the 221 average FTE temporary staff charged to Programme in 2025-26 (2024-25: 186, an increase of 35), 197 were engaged by Court Operations (2024-25: 157, an increase of 40), 17 by Tribunals (2024-25: 17, no change), 3 by CFO (2024-25: 3, no change) and 4 by the Lady Chief Justice's Office (LCJO) (2024-25: 3, an increase of 1). The increase is reflective of the pay-rise awarded to staff during the financial year, together with a significant increase temporary staff in Court Operations.

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:

	2025-26	2024-25
Number of existing engagements as of 31 March	18	20
<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	-	-
Between three and four years at time of reporting	-	6
Four or more years at time of reporting	18	14

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

	2025-26	2024-25
Number of off-payroll workers engaged during the year ended 31 March	18	20
<i>Of which:</i>		
Not subject to off-payroll legislation	18	20
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:

	2025-26	2024-25
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	4
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	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
< £10,000	-	-	1	-	1	-
£10,000 - £25,000	-	-	1	-	1	-
£25,001 - £50,000	-	-	1	-	1	-
£50,001 - £100,000	-	-	-	1	-	1
£100,001 - £150,000	-	-	-	-	-	-
£150,001 - £200,000	-	-	-	-	-	-
Total number of exit packages	-	-	3	1	3	1
Total resource cost £	£ Nil	£Nil	£58,678	£60,750	£ 58,678	£ 60,750

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 2025-26 and 2024-25. Exit costs of £58,678 were paid in 2025-26, the year of departure (2024-25: £60,750).

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 (2025-25: did not exceed £300k) and therefore no disclosure is required.

Special payments

During 2025-26, special payments were made in 7 cases (2024-25: 9 cases) by NICTS. The total amount paid in these cases was £1,051k (2024-25: £75k).

There were no individual special payments in either year exceeding £300k.

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	2025-26 Surplus/ (deficit) £000	Income £000	Full Cost £000	2024-25 Surplus/ (deficit) £000
Civil Business	31,975	(36,733)	(4,758)	28,214	(33,743)	(5,529)

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 2025-26 represents 87% of cost recovery (2024-25: 84%).

The total amount of fees within the family and children's arenas which have been subsidised was £600.4k in 2025-26 (2024-25: £604.9k). Applicants in receipt of certain means tested benefits are entitled to automatic fee exemption. Total fee exemptions during 2025-26 amounted to £91.3k (2024-25: £77.4k). Remission of fees is considered on an individual basis and is granted in cases of hardship. Total fees remitted during 2025-26 amounted to £13.5k (2024-25: £8.7k).

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 2025-26 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
19 June 2026

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 2026 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 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 2026 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 income and expenditure 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 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 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 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 certificate.

Other information

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

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions made under the Government Resources and Accounts Act (Northern Ireland) 2001.

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

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

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

Matters on which I report by exception

In 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 the Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; 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:

- maintaining proper accounting records;
- 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 Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and

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

- 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 the Northern Ireland Courts and Tribunals Service will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the 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 enquiries 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;

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

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

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

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

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

29 June 2026

PART 3 – FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

for the year ended 31 March 2026

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	2025-26 £000	2024-25 £000
Revenue from contracts with customers	6.1	(42,642)	(38,670)
Other operating income	6.2	(799)	(727)
Total operating income		(43,441)	(39,397)
Staff costs	4, 5	39,831	36,667
Purchase of goods and services	4, 5	66,315	63,680
Depreciation and impairment charges	4, 5	12,153	12,219
Provisions expense	5	(548)	536
Total operating expenditure		117,751	113,102
Net operating expenditure		74,310	73,705
Finance expense	4, 5	367	471
Net expenditure for the year before notional charges		74,677	74,176
Audit notional charges		146	139
Other notional charges		1,342	1,336
Total notional charges		1,488	1,475
Net expenditure for the year after notional charges		76,165	75,651
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	(5,842)	(4,708)
- net (gain)/loss on revaluation of intangibles	9	-	(143)
- actuarial (gain)/loss on pension liability	16	1,234	83
Total other comprehensive net expenditure for the year		(4,608)	(4,768)
Comprehensive net expenditure for the year		71,557	70,883

All income and expenditure is derived from continuing operations.

The notes on pages 88 to 129 form part of these accounts.

STATEMENT OF FINANCIAL POSITION

as at 31 March 2026

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	2026 £000	Restated 2025 £000
Non-current assets			
Property, plant and equipment	8	232,800	233,956
Right of use assets	8	436	659
Intangible assets	9	21,311	12,932
Total non-current assets		254,547	247,547
Current assets			
Assets classified as held for sale	12	60	60
Trade and other receivables	14	5,926	6,065
Contract assets	14	918	834
Cash and cash equivalents	13	3,252	1,655
Total current assets		10,156	8,614
Total assets		264,703	256,161
Current liabilities			
Trade and other payables	15	(23,117)	(22,151)
Contract liabilities	15	(7,027)	(6,465)
Provisions	16	(1,951)	(2,100)
Total current liabilities		(32,095)	(30,716)
Total assets less current liabilities		232,608	225,445
Non-current liabilities			
Provisions	16	(3,894)	(3,571)
Other payables	15	(411)	(2,160)
Total non-current liabilities		(4,305)	(5,731)
Total assets less total liabilities		228,303	219,714
Taxpayers' equity and other reserves			
General fund		63,049	53,560
Revaluation reserve		165,254	166,154
Total equity		228,303	219,714



Glyn Capper
Accounting Officer
19 June 2026

The notes on pages 88 to 129 form part of these accounts.

STATEMENT OF CASH FLOWS

for the year ended 31 March 2026

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	2025-26 £000	2024-25 £000
Cash flows from operating activities			
Net expenditure for the year		(76,165)	(75,651)
Adjustment for non-cash transactions	3.2	13,197	14,343
Decrease/(increase) in trade and other receivables	14	55	(913)
<i>Movement in receivables relating to items not passing through the SoCNE</i>		13	20
Increase/(decrease) in trade and other payables	15	(728)	(546)
<i>Movement in payables relating to items not passing through the SoCNE</i>		523	490
Use of provisions	16	(628)	(903)
Net cash outflow from operating activities		(63,733)	(63,160)
Cash flows from investing activities			
Purchase of property, plant and equipment		(2,497)	(2,022)
Purchase of intangible assets		(9,055)	(6,195)
Net cash outflow from investing activities		(11,552)	(8,217)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		66,853	61,948
From the Consolidated Fund (non-Supply)		11,805	11,035
Capital element of payments in respect of leases and on-balance sheet (SoFP) PFI contracts		(2,277)	(2,185)
Net financing		76,381	70,798
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to NICF		1,096	(579)
Receipts due to NICF which are outside scope of NICTS' activities		43	43
Payments of amounts due to NICF		(49)	(38)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to NICF		1,090	(574)
Cash and cash equivalents at the beginning of the period	13	899	1,473
Cash and cash equivalents at the end of the period	13	1,989	899

The notes on pages 88 to 129 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY for the year ended 31 March 2026

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 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
Net Assembly Funding - drawn down		66,853	-	66,853
Consolidated Fund Standing Services	5, 16	11,805	-	11,805
Comprehensive net expenditure for the year		(77,399)	5,842	(71,557)
Auditor's remuneration	3.1	146	-	146
Other notional charges	3.1	1,342	-	1,342
Transfer between reserves		6,742	(6,742)	-
Balance at 31 March 2026		63,049	165,254	228,303

The notes on pages 88 to 129 form part of these accounts.

NOTES TO THE ACCOUNTS

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2025-26 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.

With effect from 1 April 2025, NICTS has adopted the revised non-investment asset valuation approach required by the FReM 2025-26. This represents a change in accounting policy and has been applied prospectively from 2025–26 as per the guidance. The impact of this change is limited to the inclusion of indexation movements on land values between professional revaluations.

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 2025 indices have been applied in 2025-26. In March 2025, ONS paused

publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards. ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior-year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end.

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 were carried at fair value to 31 March 2025 using the revaluation model, however in line with FReM 2025-26 as the revaluation model has been withdrawn, from 1 April 2025 all intangible assets will be measured at cost. For all intangible assets held at 1 April 2025 the carrying value at 1 April 2025 will be considered the historical cost.

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	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 2025-26. 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	3.64%
Medium-term	4.22%
Long-term	5.32%
Very long-term	5.07%

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 2025-26 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 2025 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	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 impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.
Comments	IFRS 18 will be adopted upon its effective date and applied in accordance with the interpretations and guidance set out in the FReM.

Standard	IFRS 19 Subsidiaries without Public Accountability: Disclosures
Effective date	1 January 2027
FReM application	Not before 2027-28
Description of revision	IFRS 19 Subsidiaries without Public Accountability: Disclosures allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.
Comments	IFRS 19 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 restatement

In line with changes to the 2025-26 FReM, the Net Book Value of right-of-use assets held by the Agency at each year end are now separately disclosed in the SoFP. This has been restated within the SoFP and completely netted out within that statement as follows:

	As previously stated	Adjustment	Restated 2024-25
	£000	£000	£000
Non-current assets			
Property, plant and equipment	234,615	(659)	233,956
Right-of-use assets	-	659	659
Intangible assets	12,932	-	12,932
Total non-current assets	247,547	-	247,547

2. Statement of Operating Expenditure by Operating Segment

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

- Court Operations;
- Tribunals;
- 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*	Lady Chief Justice's Office*	Vision 2030	Corporate Services	2025-26 Total
	£000	£000	£000	£000	£000	£000
Gross expenditure	73,446	14,781	21,319	3,992	6,068	119,606
Income	(38,312)	(4,065)	(90)	(21)	(953)	(43,441)
Net expenditure	35,134	10,716	21,229	3,971	5,115	76,165

	Court Operations*	Tribunals*	Lady Chief Justice's Office*	Vision 2030	Corporate Services	Restated 2024-25 Total
	£000	£000	£000	£000	£000	£000
Gross expenditure	71,950	13,293	20,529	3,848	5,428	115,048
Income	(34,760)	(3,648)	(85)	(21)	(883)	(39,397)
Net expenditure	37,190	9,645	20,444	3,827	4,545	75,651

* The Operating Segments have been updated in the during current year to reflect the Agency Board's view of the organisation. Enforcement of Judgments Office is now included within Court Operations and the Official Solicitor's Office is now included within the Lady Chief Justice's Office.

3.1 Summary of operating income and expenditure

	Note	Administration £000	Programme £000	2025-26 Total £000
Revenue from contracts with customers	6.1	(233)	(42,409)	(42,642)
Other operating income	6.2	-	(799)	(799)
Total operating income		(233)	(43,208)	(43,441)
Staff costs	4, 5	4,858	34,973	39,831
Purchase of goods and services	4, 5	1,497	64,818	66,315
Depreciation and impairment charges	4, 5	2,367	9,786	12,153
Provisions expense	5	-	(548)	(548)
Total operating expenditure		8,722	109,029	117,751
Net operating expenditure		8,489	65,821	74,310
Finance expense	4, 5	5	362	367
Net expenditure before notionals		8,494	66,183	74,677
Audit notional charges		100	46	146
Other notional charges		413	929	1,342
Total notional charges		513	975	1,488
Net expenditure for the year including notional charges		9,007	67,158	76,165
	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

3.2 Non-cash costs

	Note	Administration £000	Programme £000	2025-26 Total £000
Purchase of goods and services	4, 5	-	(12)	(12)
Notional charges	3.1	513	975	1,488
Depreciation and impairment charges	4, 5	2,367	9,786	12,153
Provisions expense	5	-	(548)	(548)
Finance expense	5	-	116	116
Total non-cash costs		2,880	10,317	13,197

	Note	Administration £000	Programme £000	2024-25 Total £000
Purchase of goods and services	4, 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

4. Other administration expenditure

	Note	2025-26 £000	2024-25 £000
Staff costs*			
Wages and salaries		3,426	3,092
Social security costs		400	304
Other pension costs		1,032	949
		4,858	4,345
Purchase of goods and services			
Cash items:			
Accommodation costs		61	42
Office services		74	53
Consumables and equipment costs		13	12
Contracted out and managed services		606	568
Professional and consultancy services		288	82
Staff related costs		114	117
Other costs		317	209
Commission and tribunal costs		24	17
		1,497	1,100
Non-cash items:			
Loss on disposal of non-current assets	8, 9	-	-
		-	-
		1,497	1,100
Total purchase of goods and services			
Depreciation and impairment charges			
Depreciation	8	855	925
Amortisation	9	1,512	1,642
Revaluation released to SoCNE	8, 9	-	(3)
		2,367	2,564
Total administration operating expenditure		8,722	8,009
Finance expense			
Interest payable and similar charges		5	8
Total administration expenditure before notional charges		8,727	8,017

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

5. Programme expenditure

	Note	2025-26 £000	2024-25 £000
Staff costs*			
Wages and salaries		25,571	23,815
Social security costs		2,644	2,009
Other pension costs		6,758	6,498
		34,973	32,322
Purchase of goods and services			
Cash items:			
Accommodation costs		6,354	5,857
Office services		1,257	1,179
Consumables and equipment costs		56	35
Contracted out and managed services		14,307	12,768
Professional and consultancy services		3,352	2,526
Client and programme operating costs		714	647
Rentals under operating leases		-	-
Staff related costs		257	262
Other costs		250	1,419
Commission and tribunal costs		10,592	11,278
PFI service charges		3,177	3,071
Judicial costs		13,118	12,895
Judicial costs - Consolidated Fund		11,396	10,662
		64,830	62,599
Non-cash items:			
Loss on disposal of non-current assets	8, 9	-	-
Other non-cash items		(12)	(19)
		(12)	(19)
		64,818	62,580
Total purchase of goods and services			
Depreciation and impairment charges			
Depreciation	8	9,507	9,327
Amortisation	9	299	327
Revaluation released to SoCNE	8, 9	(20)	1
		9,786	9,655
Provisions expense			
Provided in year	16	634	633
Written back in year	16	(1,182)	(97)
		(548)	536
Total programme operating expenditure		109,029	105,093
Finance expense			
Interest payable and similar charges		246	331
Borrowing costs on provisions	16	116	132
		362	463
Total programme expenditure before notional charges		109,391	105,556

* 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 2025-26 compensation payments of £14,009k were processed (2024-25: £16,814k).

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

	2025-26 £000	2024-25 £000
Staff costs		
Wages and salaries	675	929
Social security costs	77	84
Other pension costs	180	263
	932	1,276
Purchase of goods and services		
Office services	2	1
Consumables and equipment costs	-	-
Contracted out and managed services	118	113
Professional and consultancy services	452	480
Staff related costs	-	2
Commission and tribunal costs	132	164
Judicial costs	758	776
	1,462	1,536
Notional charges*	-	-
Interest payable and similar charges	-	-
	-	-
Total programme costs	2,394	2,812
Programme expenditure recouped from TEO		
Income – rendering of services	(2,394)	(2,812)
Balance not recouped from TEO**	-	-

* In 2025-26 the HIA Redress Board incurred £27k of the notional charges charged to NICTS by DoF for NICS shared services (2024-25: £26k). 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

	2025-26 £000	2024-25 £000
Court fees, levies and charges	34,173	30,444
Rendering of services	6,835	6,382
Other revenue from contracts	1,634	1,844
	42,642	38,670

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

	Court Operations*	Tribunals	Lady Chief Justice's Office*	Vision 2030	Corporate Services	2025-26 Total
	£000	£000	£000	£000	£000	£000
Fees, levies and charges	32,642	792	90	-	649	34,173
Rendering of services	3,396	3,227	-	-	212	6,835
Other revenue from contracts	1,613	-	-	21	-	1,634
Revenue from contracts with customers	37,651	4,019	90	21	861	42,642

	Court Operations*	Tribunals*	Lady Chief Justice's Office*	Vision 2030	Corporate Services	Restated 2024-25 Total
	£000	£000	£000	£000	£000	£000
Fees, levies and charges	28,921	836	85	-	602	30,444
Rendering of services	3,435	2,782	-	-	165	6,382
Other revenue from contracts	1,823	-	-	21	-	1,844
Revenue from contracts with customers	34,179	3,618	85	21	767	38,670

* The Operating Segments have been revised during current financial year. Enforcement of Judgments Office is now included within Court Operations and the Official Solicitor's Office is now included within the Lady Chief Justice's Office.

6. Income (continued)

6.2 Other operating income

	2025-26 £000	2024-25 £000
Rental income	613	556
Other non-trading income	186	171
	799	727

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

	2025-26* £000	2024-25* £000
Revenue		
Fixed Penalty Notices	2,895	3,145
Court Imposed Fines	4,919	5,038
Offender Levy	437	488
Extra Costs	6	12
Confiscation Orders	1,556	1,683
Other Party Criminal	1,329	1,508
	11,142	11,874
Expenditure		
Credit (losses) / gains	(1,073)	(1,603)
Revenue retained by NICTS under Statute	(2,612)	(3,556)
Disbursements		
Amounts paid to Other Parties	(1,433)	(2,274)
Amounts paid to Safety Camera Scheme	(2,194)	(2,061)
	(7,312)	(9,494)
Net Revenue for the Consolidated Fund	3,830	2,380

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

	2025-26* £000	2024-25* £000
Balance Held on Trust at 1 April	301	905
Fines cleared by receipt of payment	9,831	9,794
Payments to Consolidated Fund	(4,757)	(4,781)
Payments to Others	(4,806)	(5,617)
Balance Held on Trust at 31 March	569	301

The receivables balance at the year end was £7.7m (2024-25: £9.0m). This includes those receivables which are not payable to the Consolidated Fund, for example compensation.

Trust Statement Balance Receivable

	2025-26* £000	2024-25* £000
Balance receivable at 1 April	9,040	10,451
Amounts imposed	11,142	11,874
Fines cleared by receipt of payment	(11,451)	(11,682)
Refund due from Consolidated Fund	-	-
Fines cleared by competent authority	(1,073)	(1,603)
Decrease/(increase) in impairment provision	-	-
Balance receivable at 31 March	7,658	9,040

* The Trust Statement information for 2024-25 and 2025-26 is presented in draft form as at 31 March 2026. These figures are provisional and will be updated in future years' accounts once the Trust Statements have been finalised.

8. Property, plant and equipment

	Land	Buildings	Plant and Machinery	Information Technology	Assets under Construction	2025-26 Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2025	45,500	197,096	6,672	6,751	63	256,082
Additions	-	2,597	140	192	-	2,929
Disposals	-	-	(90)	(3)	-	(93)
Transfers and reclassifications	-	-	63	193	(63)	193
Revaluation, indexation and impairment released to SoCNE	14	1	5	1	-	21
Revaluation, indexation and impairment released to Revaluation Reserve	896	5,275	204	22	-	6,397
At 31 March 2026	46,410	204,969	6,994	7,156	-	265,529
Depreciation						
At 1 April 2025	-	13,061	3,614	4,792	-	21,467
Charged in year	-	9,377	212	773	-	10,362
Disposals	-	-	(90)	(2)	-	(92)
Transfers and reclassifications	-	-	-	-	-	-
Revaluation, indexation and impairment released to SoCNE	-	-	1	-	-	1
Revaluation, indexation and impairment released to Revaluation Reserve	-	501	42	12	-	555
At 31 March 2026	-	22,939	3,779	5,575	-	32,293
Carrying amount at 31 March 2026	46,410	182,030	3,215	1,581	-	233,236
Carrying amount at 31 March 2025	45,500	184,035	3,058	1,959	63	234,615
Asset financing:						
Owned	46,410	139,479	3,215	1,581	-	190,685
Right-of-use*	-	436	-	-	-	436
On SoFP PFI contracts**	-	42,115	-	-	-	42,115
Carrying amount at 31 March 2026	46,410	182,030	3,215	1,581	-	233,236

* 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 £165,033k (at 31 March 2024: £165,742k).

	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
Right-of-use*	-	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.

9. Intangible assets

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

	Software Licences	Externally Developed Software	Assets Under Construction	2025-26 Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2025	595	26,244	2,637	29,476
Additions	3	3,975	6,405	10,383
Transfers and reclassifications	-	(9,309)	9,116	(193)
Revaluation, indexation and impairment released to SoCNE	-	-	-	-
Revaluation, indexation and impairment released to Revaluation Reserve	-	-	-	-
At 31 March 2026	598	20,910	18,158	39,666
Amortisation				
At 1 April 2025	471	16,073	-	16,544
Charged in year	85	1,726	-	1,811
Transfers and reclassifications	-	-	-	-
Revaluation, indexation and impairment released to SoCNE	-	-	-	-
Revaluation, indexation and impairment released to Revaluation Reserve	-	-	-	-
At 31 March 2026	556	17,799	-	18,355
Carrying amount at 31 March 2026	42	3,111	18,158	21,311
Carrying amount at 31 March 2025	124	10,171	2,637	12,932
Asset financing:				
Owned	42	3,111	18,158	21,311
Carrying amount at 31 March 2026	42	3,111	18,158	21,311

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

At 31 March 2026, the amount of revaluation surplus that relates to intangible assets is £222k (at 31 March 2025: £412k).

9. Intangible assets (continued)

	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
Disposals	-	216	(441)	(225)
Transfers and reclassifications	-	-	-	-
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
Disposals	-	-	-	-
Transfers and reclassifications	-	-	-	-
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

10. Impairment

	2025-26 £000	2024-25 £000
(Credited)/charged directly to the SoCNE		
Property, plant and equipment	(20)	(2)
Intangible assets	-	-
	(20)	(2)
Taken through the revaluation reserve		
Property, plant and equipment	(5,842)	(4,708)
Intangible assets	-	(143)
	(5,842)	(4,851)
Total revaluation (gain)/loss for the year	(5,862)	(4,853)

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

	2025-26 £000	2024-25 £000
Land and building		
Balance at 1 April	60	60
Transfers	-	-
Balance at 31 March	60	60

This relates to Larne Courthouse, the sale of which was in progress as of 31 March 2026. The sale completed on 8 April 2026.

13. Cash and cash equivalents

	2025-26 £000	2024-25 £000
Balance at 1 April	899	1,473
Net change in cash and cash equivalent balances	1,090	(574)
Balance at 31 March	1,989	899

The following balances at 31 March are held at:

NI Banking Pool	1,988	898
Commercial banks and cash in hand	1	1
Balance at 31 March	1,989	899

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

	Note	2025-26 £000	2024-25 £000
Current assets		3,252	1,655
Current liabilities	15	(1,263)	(756)
Total		1,989	899

13.1 Reconciliation of liabilities arising from financing activities

	2024-25 £000	Cash flows £000	Non-cash changes: Other* £000	Non-cash changes: New lease £000	2025-26 £000
Lease liabilities	589	(250)	6	49	394
PFI liabilities	3,534	(2,027)	-	-	1,507
Total liabilities from financing activities	4,123	(2,277)	6	49	1,901

	2023-24 £000	Cash flows £000	Non-cash changes: Other* £000	Non-cash changes: New lease £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

* Lease was in an overhaul position as of 31 March 2025 and as of this date was extended by six months. During the current financial year a further extension of one month was agreed whilst alternative accommodation was being sought.

14. Trade receivables, financial and other assets

	Note	2025-26 £000	2024-25 £000
Amounts falling due within one year:			
VAT recoverable		1,441	1,294
Other receivables		513	652
Prepayments		1,079	952
Current part of PFI prepayment		55	87
Accrued income		2,838	3,080
Contract assets	14.2	918	834
Total		6,844	6,899

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

14.1 Impairment

Other receivables are stated net of the following impairment:

	2025-26 £000	2024-25 £000
Balance at 1 April	46	66
Increase in impairment during the year	1	17
Decrease in impairment during the year	(2)	(10)
Impaired debts recovered during the year	(12)	(27)
Impaired debts written off during the year	-	-
Impairment at 31 March	33	46

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:

	2025-26 £000	2024-25 £000
Balance at 1 April	834	977
Movement in year	84	(143)
Balance at 31 March	918	834

15. Trade payables, financial and other liabilities

	Note	2025-26 £000	2024-25 £000
Amounts falling due within one year:			
Bank overdraft	13	1,263	756
Trade payables		250	263
Other payables		4,392	3,997
Accruals		15,455	14,866
Contract liabilities	15.1	7,027	6,466
Current part of finance leases		250	235
Current part of capital and interest lease elements of PFI contracts		1,507	2,027
CFERs to be paid to Consolidated Fund		-	6
		30,144	28,616
Amounts falling due after more than one year:			
Contract liabilities		267	299
Leases		144	354
Capital and interest lease elements of PFI contracts		-	1,507
		411	2,160
Total		30,555	30,776

Within Accruals are capital amounts of £4,742k (2024-25: £3,037k).

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:

	2025-26 £000	2024-25 £000
Balance at 1 April	6,465	5,309
Movement in year	562	1,156
Balance at 31 March	7,027	6,465

Amounts falling due after more than one year:

	2025-26 £000	2024-25 £000
Balance at 1 April	299	359
Movement in year	(32)	(60)
Balance at 31 March	267	299

16. Provisions for liabilities and charges

	Judicial Service Awards £000	Judicial Litigation £000	Auto- enrolment £000	Legal Claims £000	Others £000	2025-26 Total £000
Balance at 1 April 2025	3,151	1,000	464	711	345	5,671
Provided in the year	131	-	86	417	-	634
Provisions not required written back	-	(1,000)	-	(7)	(175)	(1,182)
Provisions utilised in the year	(172)	-	-	(47)	-	(219)
Provisions settled from NICF	(409)	-	-	-	-	(409)
Borrowing costs	116	-	-	-	-	116
Actuarial (gain)/loss	1,234	-	-	-	-	1,234
Balance at 31 March 2026	4,051	-	550	1,074	170	5,845

	Judicial Service Awards £000	Judicial Litigation £000	Auto- enrolment £000	Legal Claims £000	Other £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

16.1 Analysis of expected timing of discounted flows

	Judicial Service Awards £000	Judicial Litigation £000	Auto-enrolment £000	Legal Claims £000	Other £000	2025-26 Total £000
Due within one year	327	-	550	1,074	-	1,951
Due later than one year and not later than five years	1,305	-	-	-	170	1,475
Due later than five years	2,419	-	-	-	-	2,419
Balance at 31 March 2026	4,051	-	550	1,074	170	5,845

	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

16.2 Litigation claims – £5,675k (2024-25: £5,326k)

(i) Judicial Service Awards (JSA) – £4,051k (2024-25: £3,151k)

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.

Included in Judicial Service Awards is a provision of £120k in relation to litigation alleging discrimination between fee-paid and salaried judges, taken under the Part Time Workers (Prevention of Less Favourable Treatment) Regulations (Northern Ireland) 2000 (the Regulations). The provision relates to the JSA which would compensate retirees for tax paid on pension lump sums on retirement. These sums have been calculated by GAD.

The 2025-26 provision has increased by £900k as a result of changes in membership, primarily as a result of the McCloud options being incorporated into the data during the current year.

The provision includes estimated amounts due to Judiciary funded by both NICTS and the NICF.

(ii) Judicial Litigation (McCloud) – £Nil (2024-25: £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 has concluded and the final options chosen have been incorporated into membership data. The results are included in the JSA provision of £4,051k as at 31 March 2026 hence, a separate provision is no longer required.

(iii) Auto-Enrolment – £550k (2024-25: £464k)

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 has developed a plan and timetable to manage the assessment and enrolment of eligible officers and has recognised a provision to meet the estimated potential backdated costs.

On-boarding is at an advanced stage and it is expected that eligible members will be enrolled in a workplace pension (provided by NEST) in the first quarter of 2026-27. 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 – £1,074k (2024-25: £711k)

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. The 2025–26 Holiday Pay provision has been estimated by NICS HR and covers the period from November 1998 to 31 March 2020, reflecting an assessment of the possible extent of liability under the current legal framework: settlement remains subject to negotiation and resolution of outstanding uncertainties.

There are still some significant elements of uncertainty around this estimate for a number of reasons including:

- lack of agreement with claimants' legal representatives around how to treat data for years previous to 2011; and
- ongoing negotiations with Trade Unions and their legal representatives which will determine the final scope of the settlement.

16.3 Other Provisions – £170k (2024-25: £345k)**(i) PACWAC lease dilapidation – £170k (2024-25: £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 – £Nil (2024-25: £175k)

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.

NICTS planned to contest three cases, however on Senior Counsel advice a decision to settle was taken. Following further legal advice, a settlement strategy was developed for the remainder of the cases which was approved by DoF in January 2025.

As at 31 March 2026, 97 cases have now been closed which were either settled or withdrawn. Of the remaining 69 cases, 32 cases have been assessed with a further 37 cases yet to be fully assessed. Based on the information available on the remaining cases, 54 cases have been accrued for as at 31 March 2026, as these are likely to attract a compensation payment, and 15 cases have been disclosed as a contingent liability in Note 20 (ii) as these are unlikely to have a valid claim. As a result of this assessment the provision has been written back as this is deemed no longer required. This settlement strategy is aiming to conclude in 2026-27.

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. Leases as at 31 March 2026 relate to two properties and are required in order to provide accommodation to staff (2024-25: three leases).

NICTS have not applied the short-term or low-value lease exemptions under IFRS 16 during the current year.

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:

2025-26	Buildings £000	Total £000
Cost or valuation		
At 1 April 2025	1,331	1,331
Additions	55	55
Disposals	(66)	(66)
At 31 March 2026	1,320	1,320
Depreciation		
At 1 April 2025	672	672
Depreciation charged in year	278	278
Disposals	(66)	(66)
At 31 March 2026	884	884
NBV at 31 March 2026	436	436
NBV at 31 March 2025	659	659

17.2 Quantitative disclosures around right-of-use liabilities

	2025-26 £000	2024-25 £000
Buildings		
Not later than one year	253	233
Later than one year and not later than five years	145	362
Later than five years	-	-
	<u>398</u>	<u>595</u>
Less interest element	(4)	(6)
Present value of obligations	<u>394</u>	<u>589</u>
Current portion	250	235
Non-current portion	144	354
	<u>394</u>	<u>589</u>

17.3 Quantitative disclosures around elements in the SoCNE

	2025-26 £000	2024-25 £000
Expense related to short-term leases	-	-

17.4 Quantitative disclosures around cash outflows for leases

	2025-26 £000	2024-25 £000
Total cash outflow for leases	<u>250</u>	<u>249</u>

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 £3,177k (2024-25: £3,071k). Total future obligations under 'on-balance sheet' arrangements are given in the table below for each of the following periods:

	2025-26 £000	2024-25 £000
Minimum lease payments:		
Due within one year	1,573	2,182
Due later than one year and not later than five years	-	1,573
Due later than five years	-	-
Total	1,573	3,755
Less interest element	(66)	(221)
Present value of obligations	1,507	3,534
Service elements due in future periods:		
Due within one year	1,381	1,794
Due later than one year and not later than five years	-	1,303
Due later than five years	-	-
Total service elements due in future periods	1,381	3,097
Total commitments under PFI contracts	2,888	6,631

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:

	2025-26 £000	2024-25 £000
Property, plant and equipment	639	121
Intangible assets	7,914	8,754
Total	8,553	8,875

19.2 Other financial commitments

NICTS has not entered into any non-cancellable contracts (which are not leases or PFI contracts) at 31 March 2026 (2024-25: £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

In September 2025, the British and Irish Governments announced their new approach to legacy. The UK Government has introduced two pieces of legislation in Westminster – the Northern Ireland Troubles Bill and the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 Remedial Order 2025. As we await the outworkings of the new legislation the LIU continue to progress the inquests that fall outside the scope of the 2023 Act. In 2025-26 findings were delivered in one legacy inquest and findings are awaited in two inquests that had concluded during the previous year. At the end of 2025-26 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 11 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. While legal advice indicates that some of the claims are unlikely to be successful, the ultimate outcome of any future litigation cannot be predicted with certainty. Accordingly, potential future liabilities arising from fine default litigation have been disclosed as a contingent liability in these accounts, in accordance with accounting standards.

(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 Litigation

The litigation alleging discrimination between fee-paid and salaried judges, taken under the Part Time Workers (Prevention of Less Favourable Treatment) Regulations (Northern Ireland) 2000 (the Regulations) referenced at Note 16.2 is currently progressing. There remains significant uncertainty regarding the scope, timing and potential financial impact of any future non pension obligations that may arise as a result of the litigation. Accordingly, it has not been possible to reliably estimate the full extent of any resulting NICTS liability beyond the JSA provision. The unknowns have therefore been disclosed in these accounts as a non quantifiable contingent liability, in accordance with accounting standards.

Additionally, we are aware of litigation in England and Wales relating to holiday pay for part time workers, and we have a small number of similar claims in NI, but we are currently unable to estimate the extent of any potential liability for these claims.

(iv) Public Sector Pensions – Injury to Feelings Claims

The 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 2025 £000	Gross Inflows £000	Gross Outflows £000	31 March 2026 £000
Monetary assets such as bank balances and monies on deposit	112,551	166,846	(159,095)	120,302
Listed securities	279,044	92,428	(76,665)	294,807
Total	391,595	259,274	(235,760)	415,109

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>2025-26 Number</u>	<u>2024-25 Number</u>
Property assets	<u>618</u>	<u>696</u>

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 Secretary of State for Justice 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

	2025-26		2024-25	
	£	£	£	£
Income		-		-
Expenditure				
Staff payroll costs	128,886		152,216	
Judicial payroll costs	<u>104,785</u>		<u>88,329</u>	
		233,671		240,545
Other operating costs		14,844		19,768
Net cost of operations		<u>248,515</u>		<u>260,313</u>

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.

After the reporting date, the entity completed the sale of the former Larne Courthouse which had been classified as assets held for sale at 31 March 2026. The sale was completed on 8 April 2026 for consideration of £80,000.

This event does not provide evidence of conditions that existed at the reporting date and is therefore a non-adjusting event after the reporting period in accordance with IAS 10 Events after the Reporting Period, as interpreted by the FReM. Accordingly, no adjustment has been made to the amounts recognised in the financial statements as at 31 March 2026.

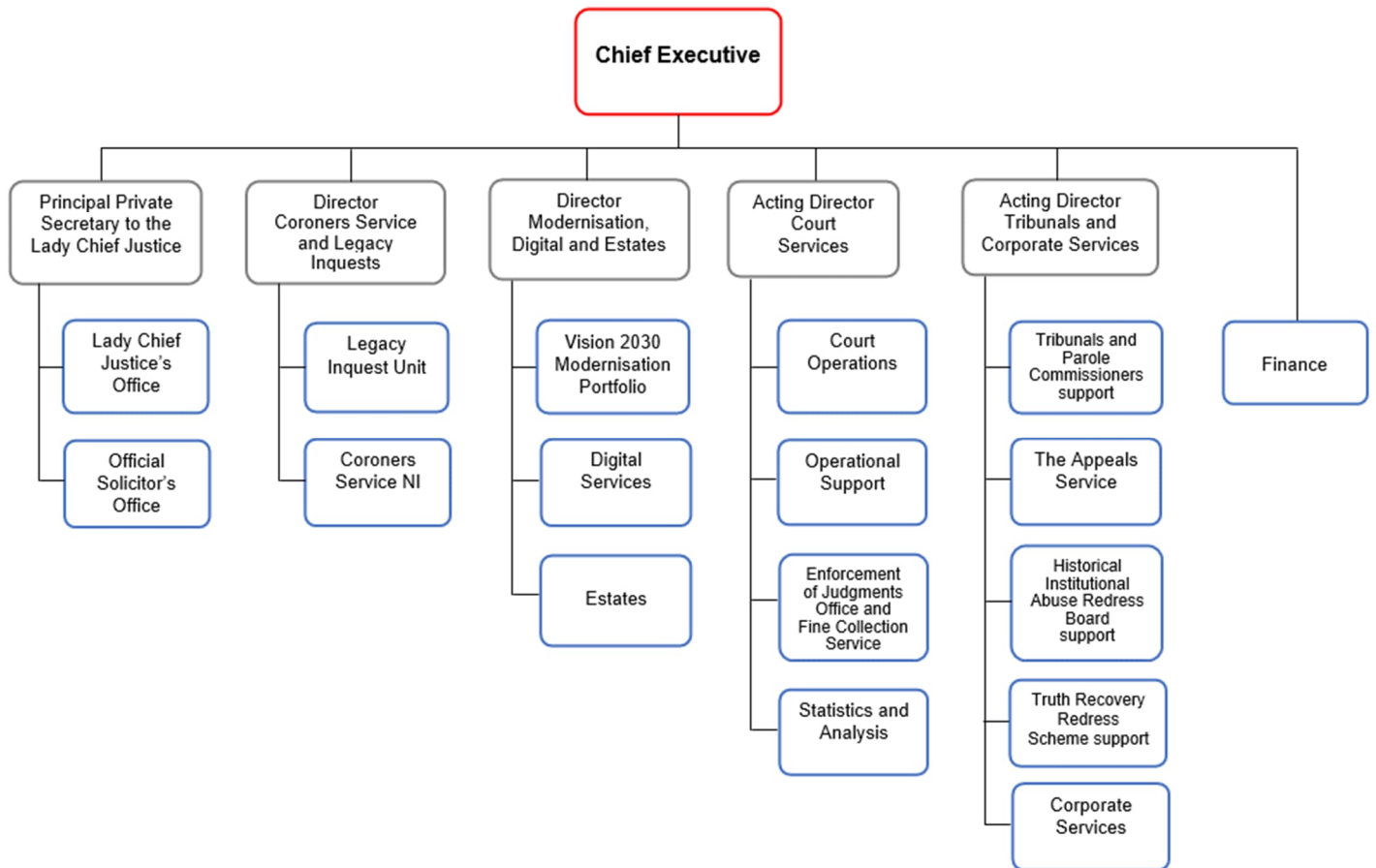
There were no other events between the end of the reporting period and the date the financial statements were authorised that would significantly affect these accounts.

Date for authorisation of issue

The Accounting Officer authorised these financial statements for issue on 30 June 2026.

PART 4 – APPENDICES

Annex A – Northern Ireland Courts and Tribunals Service Organisational Chart 2025-26



Annex B – Court and Tribunal Performance Standards 2025-26

Judicial Performance Standards

The following Judicial Performance Standards are reported in the NICTS Annual Report and Accounts:

Criminal Business

Judicial Performance Standard	2025-26 % Target	2025-26 % Achieved
Crown Court defendants will be arraigned within six weeks of committal	80%	86%
Crown Court defendants will start their trial within 18 weeks of committal	80%	71%
Crown Court defendants will be sentenced within eight weeks of a plea or finding of guilt	80%	69%
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%

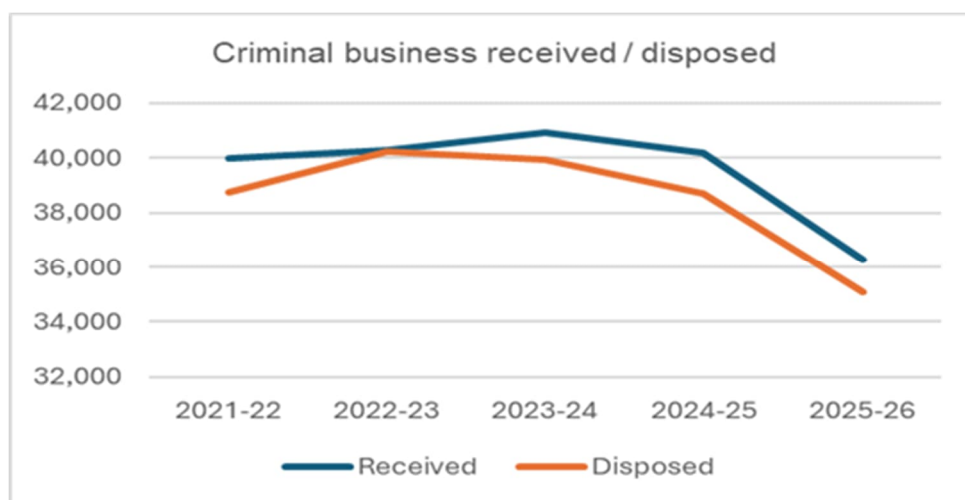
NI Courts and Tribunals Service Performance Standards

As part of its 2025-26 business planning process, NICTS reviewed its published Performance Standards. Updated Performance Standards are included below.

Criminal Business

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

Figure 1: Criminal Business Received & Disposed



Annex B – Court and Tribunal Performance Standards 2025-26 (continued)

Criminal Court Business Volumes

Business Volumes received	2025-26	2024-25	% difference
Total Criminal Business	36,252	40,196	-10%
Crown Court cases	1,733	1,444	+20%
Magistrates' adult defendants	33,478	37,689	-11%
Magistrates' youth defendants	1,041	1,063	-2%
Business Volumes disposed			
Total Criminal Business	35,084	38,710	-9%
Crown Court cases	1,218	1,374	-11%
Magistrates' adult defendants	32,814	36,243	-9%
Magistrates' youth defendants	1,052	1,093	-4%
Sittings			
Total Criminal Sittings	6,225	6,124	+2%
Crown Court	2,840	2,776	+2%
Magistrates' adult defendants	3,105	3,095	<1%
Magistrates' youth defendants	280	253	+11%

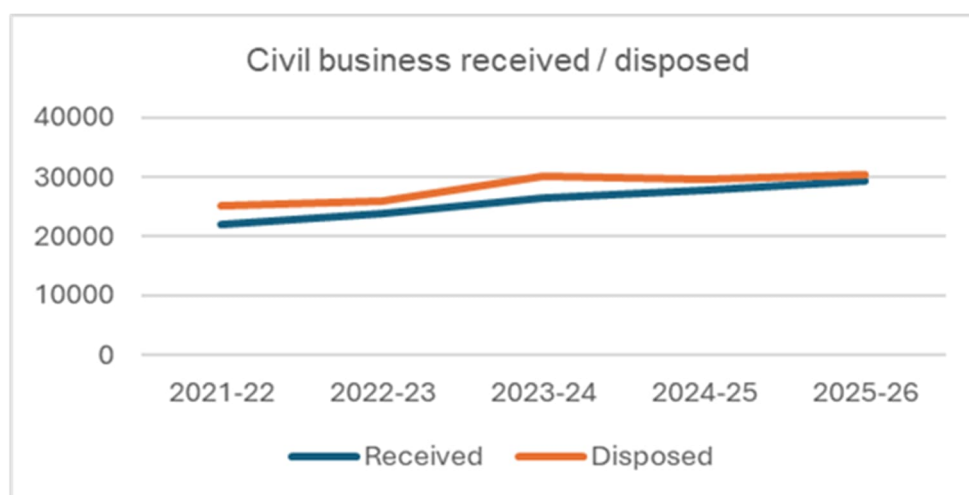
Annex B – Court and Tribunal Performance Standards 2025-26 (continued)

Civil Business

Performance Standard	2025-26 % Target	2025-26 % 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%	95%
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 presented to the Master within 15 working days of receipt of correct information	80%	35%
Digital applications for Grant of Probate/Letters of Administration will be presented to the Master within seven working days of receipt of correct information	80%	96%
Small Claims received will be allocated a hearing date within ten weeks of a Notice of Dispute being lodged	80%	79%
Default Judgments (County Court Civil Bills) will be processed within five working days of receipt of application	80%	98%
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 and disposed over the past five years.

Figure 2: Civil Business Received & Disposed



Annex B – Court and Tribunal Performance Standards 2025-26 (continued)

Civil Court Business Volumes

Business Volumes received	2025-26	2024-25	% difference
Total Civil business	29,381	27,684	+6%
Civil Bills (Notice of Intentions to Defend)	10,308	9,705	+6%
Small Claims	8,169	7,538	+8%
Writs set down	1,753	1,251	+40%
Mortgages received	833	1,224	-32%
Bankruptcies received	510	505	+1%
Probate grants received	7,808	7,461	+5%
Business Volumes disposed			
Total Civil business	30,472	29,625	+3%
Ordinary Civil Bills	11,165	10,540	+6%
Small Claims	7,339	7,250	+1%
Writs disposed	2,985	2,797	+7%
Mortgages disposed	927	915	+1%
Bankruptcies disposed	452	519	-13%
Probate grants issued	7,604	7,604	0%
Sittings			
Total Civil sittings	2,615	2,589	+1%
County Court	2,125	2,136	-1%
King's Bench	297	268	+11%
Chancery	193	185	+4%

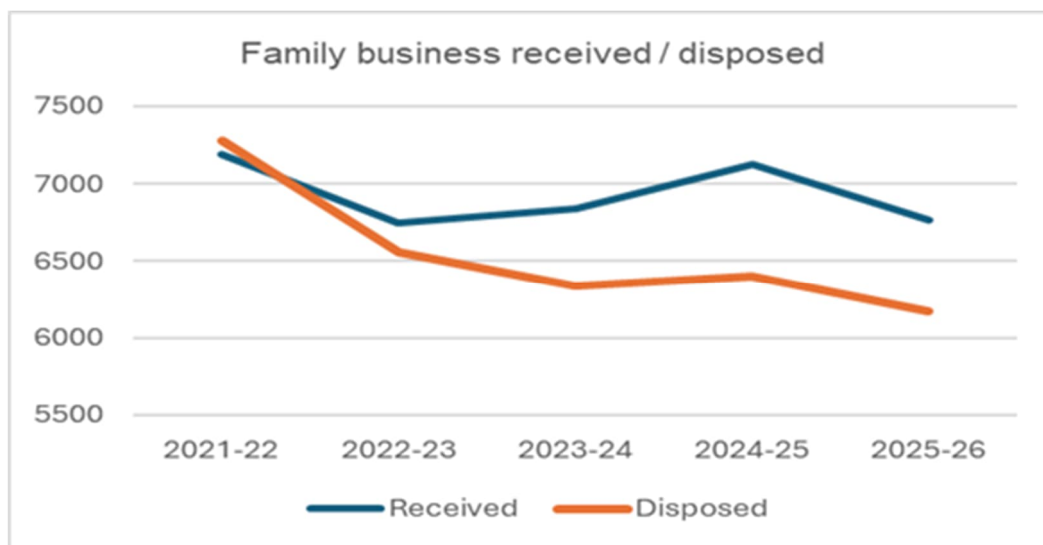
Annex B – Court and Tribunal Performance Standards 2025-26 (continued)

Family Court Business

Performance Standard	2025-26 % Target	2025-26 % 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%	80%
Annual accounts filed by the Controllers will be reviewed within ten weeks from the date of receipt of correct information	80%	83%

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 2025-26 (continued)

Family Court Business Volumes

Business Volumes received	2025-26	2024-25	% difference
Total Family Court Business	6,769	7,125	-5%
Children Order applications	4,485	4,576	-2%
Divorces received	2,284	2,549	-10%
EPA applications received*	N/A	N/A	-
Controllership applications received*	N/A	N/A	-
Business Volumes disposed			
Total Family Court Business	6,168	6,399	-4%
Children Order applications	4,156	4,308	-4%
Divorces disposed	2,012	2,091	-4%
EPA registered*	N/A	N/A	-
Controllership orders issued*	N/A	N/A	-
Sittings			
Children Order	1,752	1,758	-<1%

* 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 Enduring Power of Attorney (EPA) applications received and registered and Controllership Orders received and issued are being developed.

Annex B – Court and Tribunal Performance Standards 2025-26 (continued)**Coroners Service Business**

Performance Standard	2025-26 % Target	2025-26 % 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%	98%
Inquests the administrative listing arrangements will be completed within 28 working days of the Coroner's direction to list	95%	95%

Business Volumes	2025-26	2024-25	% difference
Deaths reported	5,439	5,341	+2%
Post mortems with no inquest	1,368	1,436	-5%
Inquests held	101	76	+33%
No post mortem and no inquest	3,706	3,547	+4%
Other disposals of registered entries	306	351	-13%

Annex B – Court and Tribunal Performance Standards 2025-26 (continued)**Court Funds Office (CFO)**

Performance Standard	2025-26 % Target	2025-26 % 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)

Performance Standard	2025-26 % Target	2025-26 % Achieved
Cases will have an outcome within 80 working days of acceptance of the enforcement application	85%	89%
Repossessions completed within 130 working days from the case acceptance date	85%	94%

Business Volumes	2025-26	2024-25	% difference
Total money recovered by the Enforcement process	£5.55m	£6.42m	-14%
Notices of Intent to Enforce a Judgment	5,659	4,311	+31%
Applications to Enforce a Judgment	3,551	2,873	+24%
Applications for Repossession	558	467	+19%
Repossessions	354	264	+34%

Annex B – Court and Tribunal Performance Standards 2025-26 (continued)**Taxation Office Business**

Performance Standard	2025-26 % Target	2025-26 % Achieved
Produce Taxation Assessments within 15 working days	95%	100%

Business Volumes	2025-26	2024-25	% difference
Taxing Applications Lodged	1,220	1,141	+7%
Taxing Assessments Completed	1,081	1,082	0%

Fine Collection Service

Performance Standard	2025-26 % Target	2025-26 % Achieved
Cases will have recovered first payment within 100 working days of the official reminder correspondence issuing	80%	77%

Tribunals

Performance Standard	2025-26 % Target	2025-26 % Achieved
All Tribunal hearing dates will be offered within the specified number of weeks of receipt of correct information	90%	97%
Review Tribunal appeals will be disposed of within eight weeks of receipt	80%	85%
Special Educational Needs and Disability Tribunal (SENDIST) appeals will be disposed of within 15 weeks of receipt	80%	80%
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%	60%
Tribunal decisions will be issued to the appellant within 5 working days of the decision being issued by the tribunal chair	90%	94%

Annex B – Court and Tribunal Performance Standards 2025-26 (continued)

Business Volumes Received	2025-26	2024-25	% difference
Total Tribunal Business	8,648	8,617	+<1%
Care Tribunal	8	11	-27%
Charity Tribunal	0	5	-100%
Criminal Injuries Compensation Appeals Panel	89	78	+14%
Health and Safety Tribunal	0	0	0%
Lands Tribunal	223	234	-5%
Review Tribunal	300	254	+18%
Mental Health Review Tribunal – Mental Capacity Act (NI) Act 2016	1,937	1,744	+11%
Northern Ireland Traffic Penalty Tribunal	140	165	-15%
Northern Ireland Valuation Tribunal	22	49	-55%
Office of the Social Security and Child Support Commissioner	103	137	-25%
Pensions Appeal Tribunal	44	30	+47%
Rent Assessment Panel	4	4	0%
Special Educational Needs and Disability Tribunal	1,056	708	+49%
The Appeal Tribunals	4,722	5,198	-9%

Annex B – Court and Tribunal Performance Standards 2025-26 (continued)

Business Volumes Disposed	2025-26	2024-25	% difference
Total Tribunal Business	7,873	7,381	+7%
Care Tribunal	7	12	-42%
Charity Tribunal	2	4	-50%
Criminal Injuries Compensation Appeals Panel	90	121	-26%
Health and Safety Tribunal	0	1	-100%
Lands Tribunal	169	173	-2%
Review Tribunal	315	234	+35%
Mental Health Review Tribunal – Mental Capacity Act (NI) Act 2016	1,889	1,282	+47%
Northern Ireland Traffic Penalty Tribunal	162	189	-14%
Northern Ireland Valuation Tribunal	40	18	+122%
Office of the Social Security and Child Support Commissioner	82	156	-47%
Pensions Appeal Tribunal	40	84	-52%
Rent Assessment Panel	5	5	0%
Special Educational Needs and Disability Tribunal	815	688	+18%
The Appeal Tribunals	4,257	4,414	-4%

Appendix 1 – Acronyms

Acronym	Details
AME	Annually Managed Expenditure
ARAC	Audit and Risk Assurance Committee
ALB	Arm's Length Body
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
CPD	Construction and Procurement Delivery
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
DoF DSF	DoF Digital, Security & Finance Shared Services,
DoJ	Department of Justice
EJO	Enforcement of Judgments Office
EP	Emissions Pathway
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
HIA	Historical Institutional Abuse
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
IFRS	International Financial Reporting Standards
IOM	Interim Operating Model
IROC	Information Risk Owners' Council
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
MPMNI	Managing Public Money Northern Ireland
NEMs	Non-Executive Members

Acronym	Details
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
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
PfG	Programme for Government
PFI	Public Finance Initiative
PPE	Property, Plant and Equipment
PPS	Public Prosecution Service
PSNI	Police Service of Northern Ireland
RCJ	Royal Courts of Justice
RIBA	Royal Institute of British Architects
RSS	Immediate Choice Remediable Service Statement
SCAPE	Superannuation Contributions Adjusted for Past Experience
SCS	Senior Civil Servants
SDP	Sustainability Delivery Plan
SMT	Senior Management Team
SoCNE	Statement of Comprehensive Net Expenditure
SoFP	Statement of Financial Position
SRC	Strategic Resources Committee
SUP	Single Use Plastics
TAS	The Appeals Service and Rent Assessment Panel
TEO	The Executive Office
TRRS	The Truth Recovery Redress Scheme
VAT	Value Added Tax