DEPARTMENT OF JUSTICE

ANNUAL REPORT AND ACCOUNTS 2025-26

Department of
Justice
An Roinn Dlí agus Cirt
Männystrie O tha Laa

DEPARTMENT OF JUSTICE

ANNUAL REPORT AND ACCOUNTS 2025-26
For the year ended 31 March 2026

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PERFORMANCE REPORT

OVERVIEW

The purpose of the Overview is to provide sufficient information to ensure that the remit and purpose of the Department is understood. The Overview includes:

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

FOREWORD BY PERMANENT SECRETARY

I am privileged to present the Department of Justice (DoJ) Annual Report and Accounts for the year ended 31 March 2026.

This reporting period is the first year of the Department's new corporate strategy which is shaped around five priorities: reducing offending, community safety, supporting victims of crime, access to justice and empowered people. The business plan targets were aligned to these priorities as well as the Programme for Government (PfG).

The first duty of government is to keep citizens safe. The justice system is fundamental to a safe, fair and confident society. It protects the public, supports victims and witnesses, upholds the rule of law and maintains trust in public institutions. The work of the Department is wide-ranging and often complex, encompassing prisons, courts, youth justice and a range of statutory and cross-cutting functions. While some of this work is highly visible, much takes place behind the scenes, frequently under significant operational, legal and financial pressure.

People remain at the heart of everything we do. Justice services are delivered by dedicated professionals working in demanding environments, including custodial settings, courts and community supervision, often managing risk, vulnerability and trauma. I want to recognise the commitment, resilience and professionalism of staff across the Department, its Agencies and arm's-length bodies, and of our wider justice partners. Their continued efforts have been essential to maintaining public safety and service continuity throughout the year.

The 2025-26 financial year was shaped by sustained demand, capacity pressures and structural financial constraints that have built up over a number of years. Rising costs, inflationary pressures and high demand across prisons, courts, legal aid and community services required careful prioritisation and firm financial control. Difficult decisions continued to be necessary to ensure that the Department remained within budget while protecting public safety, legal compliance and services with the greatest impact on confidence in the justice system. Ensuring financial sustainability remains a central focus.

Despite these pressures, the Department continued to deliver its core responsibilities. The Northern Ireland Prison Service managed persistent population pressures while maintaining safety and operational stability. Courts and tribunals continued to address high caseloads and delay, supported by ongoing reforms to improve efficiency and resilience. The Youth Justice Agency and wider partners continued to support rehabilitation, risk management and community safety, while victim-focused services remained a clear priority.

Workforce capacity continued to be a significant challenge across the justice system in 2025-26, reflecting wider public sector pressures. Recruitment and retention difficulties affected a range of critical roles. The Department therefore continued to work closely with Northern Ireland Civil Service (NICS) central functions and delivery partners to stabilise staffing, manage operational risk and develop more sustainable workforce planning approaches, recognising that the effectiveness of the justice system depends on a skilled, supported and motivated workforce.

Looking ahead, the Department's priorities remain clear: maintaining public safety, strengthening confidence in the justice system, supporting victims, managing risk and ensuring value for money, while continuing to address long-standing pressures in a constrained financial environment. This report demonstrates the resilience of the justice system and the professionalism of those who deliver it.

I would like to thank all staff, delivery partners and colleagues across the justice system for their continued dedication throughout 2025-26. Delivering justice is demanding and complex work, but it is essential to the wellbeing and stability of our society. I am confident that the Department will continue to build on this work in the year ahead.

STATEMENT OF PURPOSE AND ACTIVITIES

Statutory background

DoJ has a range of devolved policing and justice functions as set out in the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, including the functions transferred from the Northern Ireland Office and the former Northern Ireland Court Service.

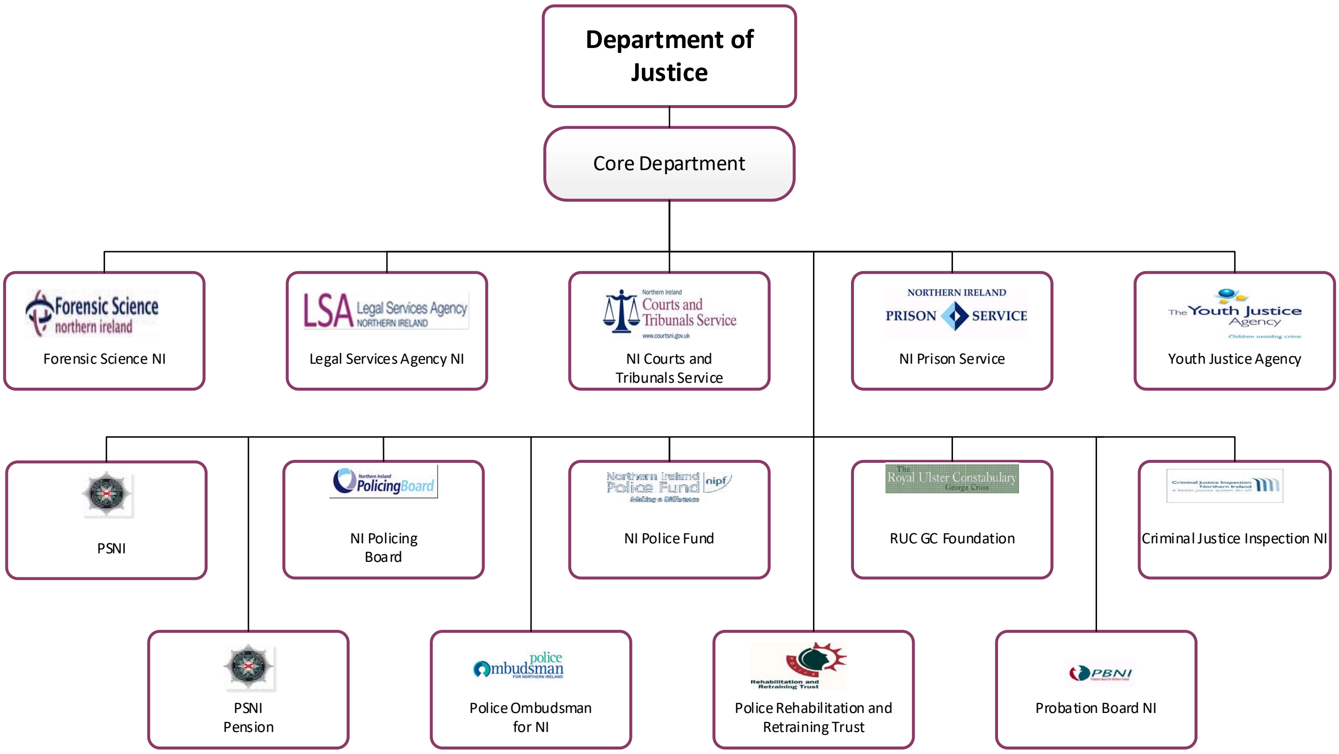
In addition to its statutory functions, the Department provides resources and a legislative framework for its Agencies and Non-Departmental Public Bodies (NDPBs), which collectively constitute most of the justice system in Northern Ireland.

Mission and values

Our mission is *"working together for fairness, justice and safety".* 'Together', recognises that we can only deliver effectively by working together with our delivery partners across the wider justice system, with other Government departments, and with the community and voluntary sector. In seeking to deliver our objectives, we sought to uphold the NICS values of; Integrity, Honesty, Objectivity and Impartiality.

DEPARTMENTAL BOUNDARY

The overall structure of the Department for accounting purposes is outlined below:



The Accounts of the Department comprise a consolidation of the income, expenditure, assets and liabilities of the entities within the Departmental resource accounting boundary as follows (see Note 23 to the Accounts for full details):

Core Department - consisting of four Directorates: Access to Justice, Justice Delivery, Reducing Offending and Safer Communities.

Executive Agencies

- Forensic Science Northern Ireland (FSNI);
- Legal Services Agency Northern Ireland (LSANI);
- Northern Ireland Courts and Tribunals Service (NICTS);
- Northern Ireland Prison Service (NIPS); and
- Youth Justice Agency (YJA).

NDPBs and Pension Schemes

- Criminal Justice Inspection Northern Ireland (CJINI);
- Northern Ireland Policing Board (NIPB);
- Northern Ireland Police Fund (NIPF);
- Office of the Police Ombudsman for Northern Ireland (OPONI);
- Police Rehabilitation and Retraining Trust (PRRT);
- Police Service of Northern Ireland (PSNI) and PSNI Police Pensions;
- Probation Board for Northern Ireland (PBNI); and
- RUC George Cross Foundation.

These organisations prepare separate annual reports and accounts that are audited by the Comptroller and Auditor General. Links to their websites and annual report and accounts are contained in Annex 2.

The Northern Ireland Law Commission is also a NDPB of DoJ but has been non-operational since April 2015 due to budgetary pressures.

PERFORMANCE SUMMARY

The delivery of our services is aligned with the strategic priorities, missions and wellbeing domains set out in the *2024-27 Programme for Government Our Plan: Doing what matters most*. Priorities and actions within the PfG are cross-cutting but the DoJ contributes, in particular, to the *Safer Communities* priority and the *Ending Violence Against Women and Girls* priority. The DoJ is also committed to reforming and transforming public services as envisaged in the PfG and was successful in securing funding from the Northern Ireland (NI) Executive's Transformation Fund to support speeding up justice and development of electronic monitoring services. Further detail on the progress against the PfG priorities in 2025-26 is included in a separate Annual Report, available at Programme for Government Annual Report 2025-26.

The 2025-26 DoJ Business Plan translated the Minister's priorities into actions and assigned responsibility and timescales for delivery. The key focus of the Department for the financial year was to deliver the revised mission of the new corporate strategy - **"Working together for fairness, justice and safety"** - through five strategic priorities:

- Reducing offending;
- Community safety;
- Supporting victims of crime;
- Access to Justice; and
- Empowered people.

Under these five strategic priorities, 50 actions were developed and assigned across the Department's organisational business areas. A summary of progress under each strategic priority is set out below.

DEPARTMENTAL BUSINESS PLAN

Reducing Offending

The social and individual factors that influence likelihood of offending are mostly not within the Department's control. During 2025-26, the Department continued to make progress in collaborating with others to reduce offending and reoffending, focusing on system reform while managing significant operational pressures across the justice system. Delivery was underpinned by strengthened governance arrangements, with the Criminal Justice Board meeting regularly and a dedicated Speeding Up Justice Programme Board providing sustained senior and multi-agency oversight.

Meaningful progress was made within the Speeding Up Justice programme, with £20.5m transformation funding secured. Work advanced on early engagement and the expansion of out-of-court disposals, including Community Resolution Notices. A public consultation informed decisions on further expansion, and a No-File Decision pilot concluded with positive evaluation findings, supporting plans to mainstream this approach as business as usual. While progress on some elements, including Better Case Management, was impacted by external factors such as industrial action by the Criminal Bar Association, remedial planning was initiated.

Improving outcomes for children and young people remained a central focus. Year 4 actions under the Strategic Framework for Youth Justice were delivered, including completion of a public consultation on a new Single Community Order and development of improved resources to support young people and families attending youth court. Engagement with key partners continued, including around youth justice provisions in the Justice Bill and work with justice agencies to support diversion.

At a strategic level, an interim cross-Executive Strategic Framework and Delivery Plan to Reduce Offending and Reoffending was developed following a Strategic Insight Lab process. The framework aligns existing prioritised and resourced initiatives across Government Departments and provides a bridge to the development of a longer-term strategy, with governance arrangements being put in place to support future delivery.

The Department also progressed work to strengthen rehabilitation and restorative justice. A new accreditation framework and practice standards for adult restorative justice were introduced, leading to the accreditation of organisations and practitioners and the establishment of a Restorative Justice Hub. Work also advanced under the Strategy for Women and Girls in or at Risk of Contact with the Justice System, including refreshed governance arrangements, a rolling action plan and delivery of research and engagement activity.

Throughout the year, NIPS, operated under unprecedented pressure, with prison population and remand levels at their highest in over 25 years. Despite this, stable regimes were maintained. External reviews of prisoner development and psychology models were completed, with work now progressing to assess implementation options while acknowledging the impact of sustained population pressures on rehabilitation delivery.

Community Safety

Significant progress was made with legislative priorities and partnership working and resilience to improve community safety, despite operating in a challenging environment. Close working with the UK Government, Executive partners and the Assembly enabled the agreement of a number of Legislative Consent Motions, allowing key provisions of crime and policing legislation to apply in NI. Implementation planning also commenced, supported by dedicated working groups and oversight through existing governance structures.

Substantial progress was made in tackling domestic and sexual abuse and violence against women and girls. Through collaborative multi-agency engagement, agreement was reached on a new, enhanced model to replace existing Multi-Agency Risk Assessment Conference arrangements, strengthening risk assessment, victim protection and perpetrator management. Further phased improvements are planned for 2026-27.

The Department continued to deliver strong performance in supporting safe recruitment across the economy through AccessNI, with Ministerial targets met in most areas despite increased referrals to the PSNI affecting some enhanced checks. Engagement with partners was initiated to address these pressures.

Further progress was made in tackling hate crime, anti-social behaviour, organised crime and paramilitary harm. A Sentencing Bill incorporating hate crime provisions was introduced in the Assembly, alongside continued development of anti-social behaviour reform. The Electronic Monitoring service transitioned successfully to a new provider ahead of schedule, maintaining service continuity and preparing the system for future Global Positioning System (GPS)-enabled tagging.

Work to reduce interface barriers and peace walls continued, alongside the use of community safety response mechanisms to address emerging risks, including responses to racially motivated disorder. Civil contingencies preparedness was strengthened through senior leadership training, participation in major multi-agency exercises and the establishment of new arrangements to address Chemical, Biological, Radiological and Nuclear (CBRN) risks. While progress continued in embedding approaches to tackle paramilitary harm, resource pressures remain a key risk to long-term sustainability.

Supporting victims of crime

Supporting victims remained a core Departmental focus throughout 2025-26, with delivery translating into tangible improvements across the justice system. Implementation of the Gillen Review recommendations continued at pace, with the majority now fully or partially complete. Key achievements included the opening of a new Remote Evidence Centre in Craigavon, continued operation of specialist support schemes and delivery of public campaigns to challenge rape myths.

A new Victims and Witnesses of Crime Strategy and Action Plan was finalised and launched in March 2026, providing a clear, trauma-informed framework for improving victim and witness experience up to 2032. Delivery was strengthened through the commissioning of a new advocacy service, including dedicated provision for children and young people affected by domestic and sexual abuse.

Legislative reform also progressed, with drafting instructions completed for a Victims and Witnesses of Crime Bill planned for introduction in 2026-27. While commencement of provisions prohibiting cross-examination in family proceedings was delayed due to competing legislative priorities, preparatory work continued, alongside reviews to ensure that support for victims of offending by children is aligned with trauma-informed youth justice practice.

Access to Justice

The Department continued to deliver a wide programme of reform aimed at ensuring access to effective, transparent and value-for-money justice. The Justice Bill progressed through Committee Stage, and a Sentencing Bill was introduced to the Assembly, alongside the launch of a wider review of sentencing policy. The Department also supported the Senior Salaries Review Body’s review of judicial remuneration through active engagement and evidence development.

Progress was made on modernising legal aid frameworks, with reviews of remuneration, taxation and processes ongoing, with associated legislative amendments under development. Civil and family justice reform advanced through structured consultation and engagement.

Significant capital and service modernisation progressed during the reporting period. Approval was secured for a Full Business Case for a new forensic science laboratory, and the main construction contract was awarded. Courts and tribunals modernisation continued, including agreement of a high-level target operating model, with some delays in aspects of the Themis programme. Work also continued to manage legacy inquests and litigation and assess the impact of wider legislative change.

Empowered people

During 2025-26, the Department maintained a strong focus on capability, resilience and culture. Robust financial management ensured effective use of available resources, minimised underspend and protected delivery of key priorities, while supporting resilience into 2026-27.

People priorities were advanced through delivery of a DoJ People Plan, including refreshed induction arrangements, enhanced learning and development pathways, mentoring initiatives and leadership development activity across grades. YJA also approved and began delivery of a multi-year workforce plan, strengthening organisational sustainability.

Business continuity arrangements were tested through a Departmental tabletop exercise, with lessons-learned actions progressed to strengthen preparedness and organisational resilience.

Forward look

Taken together, progress across the Business Plan priorities during 2025-26 demonstrates sustained delivery in the face of significant fiscal constraint, operational pressure and system-wide challenge. The Department remains committed to stabilising core services, advancing a legislative programme, promoting transformation, improving outcomes for victims and communities, and investing in people and systems. That provides a strong platform for delivery in the year ahead.

In 2026-27, however, DoJ is likely to continue to be operating in a highly constrained environment where demand for justice services outpaces available resources. Persistent financial pressure is likely to require difficult prioritisation decisions to maintain public safety and effective policing, meet legal obligations, and protect access to justice, particularly in prisons, courts and legal aid. Prison population pressures are expected to remain acute, with limited capacity to expand accommodation or staffing, creating ongoing risks to safety, regime stability and staff wellbeing. Courts and tribunals are also likely to face sustained caseloads and complexity.

PERFORMANCE ANALYSIS

Performance against Business Plan for 2025-26

Strategic Priority 1: Reducing Offending

To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
1.1	Speeding Up and Transforming the Criminal Justice System	Develop a vision for the criminal justice system, which will provide a shared understanding of key strategic priorities across the system. This will be a high-level vision statement, supported by more detailed priorities and principles, which is then agreed by the Minister and other criminal justice leaders as a system-wide approach. Establish robust governance measures which drive delivery and progress of the Speeding Up Justice programme in line with Criminal Justice Board and Ministerial priorities including arranging a minimum of four Criminal Justice Boards per year; and a minimum of six Speeding Up Justice Project Boards per year. Continue to make progress on key Speeding Up Justice initiatives, particularly progressing those in relation to early engagement and the expansion of Out of Court Disposals, including Community Resolution Notices to speed up the time taken to dispose of those cases and help to reduce pressure on Courts and other justice agencies.	**Partially achieved** - The Speeding Up Justice Programme has delivered in line with the business plan objectives for 2025-26. It is progressing well with robust governance arrangements in place; the Criminal Justice Board meets every 2–3 months, and the Speeding Up Justice Programme Board meets monthly with external representation. A public consultation on Out of Court Disposals consultation was completed and proposals for expansion of Penalty Notices is currently going through Assembly processes. Community Resolution Notices have been expanded. Work is ongoing to look at the expansion of prosecutorial fine powers. All of these measures should reduce the remand population. Wider Speeding Up Justice projects are ongoing to deliver Committal Reform, Early Engagement, Remit of the Magistrates' court supported by digital transformation. The vision for the criminal justice system is much progressed with a draft vision developed in partnership with key stakeholders. Finalisation of the vision was delayed beyond March 2026 due to competing priorities.
1.2	Improving outcomes for young people in contact with the justice system, as well as their families, victims and communities	Deliver the Year Four action plan under the Strategic Framework for Youth Justice by taking forward actions including: • the development of a new Single Community Order for children, based on the outcome of responses to a public consultation; and • improving the youth court experience for young people and their parents/carers.	**Achieved**

Strategic Priority 1: Reducing Offending

To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
1.3	Improving outcomes for those in contact with the justice system by enhancing opportunities to address the needs of individuals, root causes of their offending behaviour and reduce the rate of offending	Seek Executive approval on the approach to development of a draft cross-departmental strategy to Reduce Offending and Reoffending.	**Partially Achieved** - A draft Strategic Framework and Delivery Plan for 2026-27 has been developed following a Strategic Insight Lab facilitated by the Department of Finance. The interim Framework aligns existing priorities across the Executive and bridges to a longer-term cross-Executive strategy. The Framework was shared with Permanent Secretaries in five departments with publication planned for early 2026-27, subject to Ministerial and Executive approvals, A Call for Views is due to issue in 2026-27 to inform further engagement and the longer-term strategy due for Executive consideration in 2027. Work is also underway to establish a Cross-Executive Strategic Board to provide governance and strategic direction.
1.3	Improving outcomes for those in contact with the justice system by enhancing opportunities to address the needs of individuals, root causes of their offending behaviour and reduce the rate of offending	Develop and implement a bail support scheme pilot for women with a view to reducing the number of females committed to custody.	**Partially Achieved** - The development of a Bail Support pilot scheme continues in conjunction with criminal justice partners, health and housing colleagues. This includes finalising operational details with PBNI, PSNI and NIPS Prisoner Escort and Court Custody Service (PECCS). Issue of a specification, which will be used to seek applications from the Voluntary and Community sector for the delivery of the service, has been delayed as budget allocations have not yet been confirmed. It is hoped that if funding is made available, the scheme can be implemented during 2026-27.
1.3	Improving outcomes for those in contact with the justice system by enhancing opportunities to address the needs of individuals, root causes of their offending behaviour and reduce the rate of offending	Deliver actions under Year Four of the Adult Restorative Justice Strategy, including the introduction of a new Accreditation Framework and Practice Standards.	**Achieved**

Strategic Priority 1: Reducing Offending

To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
1.3	Improving outcomes for those in contact with the justice system by enhancing opportunities to address the needs of individuals, root causes of their offending behaviour and reduce the rate of offending	Implement in-year actions for 2025-26 under the *Strategy for women and girls in or at risk of contact with the justice system*, including: • development of a communication and engagement framework; • exploration of research opportunities with key partners and academia; and • development of a Good Practice Charter on the treatment and care of women and girls coming into contact with the criminal justice system.	**Achieved**
1.4	Enhancing the delivery of rehabilitation, resettlement and offender management provision to achieve better outcomes for individuals in our care	Assess the impact of recommendations from external reviews of the NIPS Prisoner Development and Psychology Models, agree a revised rehabilitation framework and develop an implementation programme.	**Achieved**
1.5	Diversion of more children away from the formal criminal justice system at an earlier stage with their needs met	Deliver, with partners, alternatives to children entering the formal justice system including; • working with the PSNI and the Public Prosecution Service to develop and test a new diversionary disposal that doesn't attract a criminal record; and • ongoing roll-out of the Community Resolution Notice referral scheme for children in partnership with PSNI.	**Achieved**
1.6	Reduce the incidence and impact of reoffending by children	Continue the Youth Justice Agency's journey to becoming a trauma-informed organisation by completing implementation of the Trauma-Informed Practice Implementation Plan.	**Achieved**
1.6	Reduce the incidence and impact of reoffending by children	Commission an evaluation of the YJA / Child and Adolescent Mental Health Service co-located pilot.	**Achieved**

Strategic Priority 1: Reducing Offending

To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
1.6	Reduce the incidence and impact of reoffending by children	Develop further YJA's approach to supporting girls in the justice system by implementing findings from commissioned research on Young People's Gendered Needs and Pathways to Contact with the Youth Justice System in Northern Ireland.	**Achieved**
1.7	Effective responses to an increased prison population	Manage the prison population effectively within available resources and maintain a stable environment to support rehabilitation within the current operating context of highest overall prison population and remand levels in 25+ years and likelihood that prison capacity will be exceeded by Quarter 2.	**Partially achieved** - NIPS successfully sustained a stable regime throughout 2025-26 despite significant pressure from population growth and persistently high population levels. Capacity pressures required the re-opening of outdated accommodation at Maghaberry prison and increased cell-sharing, impacting resources, the physical environment, and placing additional demands on prison staff. While regime stability has been maintained, delivery of rehabilitation and resettlement interventions has been significantly impacted by population pressures. As a result, medium-term stability of adult male prisons remains at risk if operational capacity is exceeded in 2026-27. Planned justice system interventions have also not yet achieved the anticipated reduction in committals or population levels. In the meantime, strategic options to reduce reoffending through effective custody management and rehabilitation continue to be kept under review by NIPS.
1.8	Legal Aid Fraud and Error	Measure and support in the reduction of error within the legal aid system. • Reduce official error to no more than 5.5%; and • Produce information to enable practitioners to reduce practitioner error.	**Achieved**
1.8	Legal Aid Fraud and Error	Use data analytics to detect and seek prosecutions of fraud within legal aid system by identifying and seek recovery for duplicate claims and change the Legal Aid Management System (LAMS) to prevent duplicate claims being processed.	**Achieved**

Strategic Priority 1: Reducing Offending

To work with our partners to address issues that contribute to offending behaviours and that help support rehabilitation

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
1.9	Framework for modernisation and to facilitate effective prioritisation of access to justice enablers	Publish an Access to Justice Strategy.	**Achieved**
1.10	Ensure legal aid frameworks are fit for purpose and comply with the relevant statutory criteria to support citizen's access to justice	Complete reviews of legal aid processes and remuneration, and taxation reform in accordance with timetable set out in the Enabling Access to Justice Reform programme.	**Achieved**
1.11	Implementation of a rolling programme of civil and family justice modernisation	Complete reviews of civil and family justice and implement associated reform in line with timetable set out in Enabling Access to Justice Reform Programme.	**Achieved**

Strategic Priority 2: Community Safety

To seek to build safe and resilient communities and reduce the vulnerability of individuals to becoming a potential victim

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
2.1	Reducing the vulnerability of harm caused by crime	Work with the UK Government (UKG), relevant Executive departments and the Northern Ireland (NI) Assembly to take forward agreed and relevant provisions of the UKG Crime and Policing Bill as they may apply to NI. Develop and implement new organised crime offences and other legislative measures aimed at disrupting criminality and reducing harm.	**Achieved**
2.2	Tackling domestic and sexual abuse and end violence against women and girls	Work with partners to establish robust multi-agency arrangements to assess and mitigate risk to victims of domestic abuse in line with the Domestic and Sexual Abuse strategy and the Ending Violence against Women and Girls strategy.	**Achieved**

Strategic Priority 2: Community Safety

To seek to build safe and resilient communities and reduce the vulnerability of individuals to becoming a potential victim

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
2.3	Supporting safe recruitment	Issue AccessNI disclosure certificates in line with Ministerial targets.	**Partially achieved** - Ministerial targets were surpassed, with the exception of two upper-level targets for Enhanced checks: • 95% of Enhanced within 21 days – achieved 94.5% • 98% of Enhanced within 28 days – achieved 97.4% Aside from these two targets, AccessNI had a strong performance for completion of Basic and Standard checks, and Enhanced checks that remain within control of AccessNI. Delays were noted, however, as a result of an increased number of Enhanced checks being referred to the PSNI, leading to pressure on upper-level Ministerial targets. Discussions have been ongoing with the PSNI on remedial actions.
2.4	Hate Crime and Anti-social behaviour	Develop foundational hate crime provisions for inclusion in a proposed Sentencing Bill and implement policy and legislative changes necessary to update and improve the way we address hate crime and tackle anti-social behaviour in NI.	**Achieved**
2.5	Public Protection	Through drawing on recommendations within the 'Public Protection Arrangements NI (PPANI) Demand Review' and any findings from the CJINI Review of Multi-agency Review Arrangements (MARA) – enhance public protection through further improvements to multi-agency risk management arrangements for serious sexual and violent offenders and Terrorist-Risk Offenders.	**Partially achieved** - A Review of MARAs by CJINI was delayed. Recommendations from the PPANI 'Demand Review' have been advanced through various PPANI Strategic Management Board Sub-Committees and Task & Finish Groups. An Independent Review was also commissioned by the Minister relating to the case of Katie Simpson and was published in May 2026.
2.6	Electronic Monitoring	Transfer to new electronic tagging provider in NI and complete preparatory work to enable the future introduction of the latest GPS-enabled electronic monitoring devices to identify cohorts of offenders. Develop a GPS/Location Monitoring pilot for high-risk offenders.	**Achieved**
2.7	'Peace Walls'	Continue to reduce and remove interface security structures as part of wider programme of 'good relations' work, under the auspices of the 'Together: building a united community' strategy.	**Achieved**

Strategic Priority 2: Community Safety

To seek to build safe and resilient communities and reduce the vulnerability of individuals to becoming a potential victim

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
2.8	Community Safety Response	Building on changes to the Community Safety Network and Community Safety Response Group (CSRG) structures, stand up CSRG machinery in response to emerging community safety priorities throughout the year, as required; using lessons learned to inform policy and practice.	**Achieved**
2.9	Help build safe and resilient communities, improve community relations and tackle paramilitary activity	Develop a longer-term vision for community safety in NI.	**Achieved**
2.9	Help build safe and resilient communities, improve community relations and tackle paramilitary activity	Support the continued delivery of interventions aimed at tackling paramilitary harm in the present and breaking the cycle of violence in the future, including making progress towards the embedding of impactful projects initiated under the Executive Programme for Paramilitarism and Organised Crime (EPPOC).	**Partially achieved** - There is agreement in principle to embed and scale EPPOC's evidence-led approach to violence and harm reduction, aligned with Ministerial preferences to retain core analytical functions and priority projects. The EPPOC Programme has been undertaking a full review and an economic appraisal, supported by stakeholder workshops, to develop options for Executive consideration in early autumn 2026. In parallel, work is progressing on a Safer Communities Framework to measure impact, support a more joined-up approach, and reduce siloed activity.
2.10	Preparedness for civil contingencies emergencies and associated disruptive challenges facing NI	Ensure appropriate Departmental preparedness on civil contingency and resilience planning, including working with partners on cross cutting issues in preparation for, response to, and recovery from, events arising.	**Achieved**
2.11	Seek to build safe and resilient communities	Continue to work with and support the PSNI to recover police numbers.	**Achieved**

Strategic Priority 2: Community Safety

To seek to build safe and resilient communities and reduce the vulnerability of individuals to becoming a potential victim

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
2.12	Police powers	Progress revisions to Police and Criminal Evidence Act (PACE) Codes to reflect changes to primary legislation (including live links in police stations), review content relating to strip searching, and progress drafting of subordinate legislation on fingerprints and Deoxyribonucleic Acid (DNA) (including consultation on a review of Qualifying Offences).	**Partially achieved** - Work continued to secure approval for updates to PACE Codes relating to counter-terror and national security legislation. Work also commenced on PACE Code updates relating to live links. It was not possible, however, to commence work on updates on strip searching due to other pressures. Work progressed on subordinate legislation on fingerprints and DNA. A consultation was carried out on the review of qualifying offences. Work on the review mechanism is progressing, but it will not be possible to consult on the review mechanism until after the Justice Bill achieves Royal Assent.
2.13	Ensure police have appropriate powers to deliver effective policing, tackle crime and protect the public	Commence planning and preparatory work to establish the office of the NI Commissioner for the Retention of Biometric Material.	**Achieved**
2.14	Parole Commissioners for NI	Review the status of the Parole Commissioners for NI and improve its strategic oversight and governance while respecting the operational independence of the Commissioners.	**Not achieved** - It was not possible to advance this due to lack of staff resources.

Strategic Priority 3: Supporting Victims of Crime

To improve the experience of victims of crime including arrangements for practical support

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
3.1	Delivering justice for serious sexual offences	Work with partners to support the continued implementation of Gillen Review recommendations in line with the Programme Delivery Plan including: • establishment of a new Remote Evidence Centre for the Craigavon area; • development of a Media Protocol for reporting serious sexual offences; and • development of costed options for a Barnahus-informed model for NI.	**Partially Achieved** - Good progress was made with 86% of accepted Gillen Review recommendations partially or wholly completed (76% fully complete; 10% partly complete with meaningful provision in place). A new purpose- built Craigavon Remote Evidence Centre opened operationally in February 2026 with feedback overwhelmingly positive. A multi-sector working group was established to produce guidance for the media on reporting of sexual offences. A consultation to inform the guidance has also been completed and publication is planned. A joint DoJ/Department of Health Barnahus Working Group made good progress on costed options for a Barnahus style facility in NI.
3.2	Supporting victims and witnesses of crime, drawing on a trauma-informed approach	Launch of a new advocacy service for child victims of domestic and sexual abuse.	**Achieved**
3.2	Supporting victims and witnesses of crime, drawing on a trauma-informed approach	Develop and publish a new Victim and Witness Strategy for NI and supporting Action Plan.	**Achieved**
3.2	Supporting victims and witnesses of crime, drawing on a trauma-informed approach	Develop draft legislation to enhance protections for victims and witnesses, for introduction by May 2026.	**Achieved**
3.2	Supporting victims and witnesses of crime, drawing on a trauma-informed approach	Commence the prohibition of cross examination provisions in family proceedings in the Domestic Abuse and Civil Proceedings Act (Northern Ireland) 2021.	**Partially achieved -** Work completed includes preparation of draft guidance, development of a proposed fee scheme and first drafts of regulations and court rules. However, due to urgent competing priorities, these provisions have not yet been commenced as a number of pieces of secondary legislation and guidance are required in support.

Strategic Priority 3: Supporting Victims of Crime

To improve the experience of victims of crime including arrangements for practical support

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
3.3	Support for victims of offending by children	Review support for victims of offending by children to ensure it is aligned with the YJA's commitment to trauma-informed practice.	**Achieved**

Strategic Priority 4: Access to Justice

To ensure that citizens have access to effective justice that delivers value for money and is transparent

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
4.1	Judicial salaries	Contribute to the Senior Salaries Review Body's major review in respect of NI judicial offices.	**Achieved**
4.2	Continuing reform of the justice system	Work with the Assembly Justice Committee on the Committee Stage of the Justice Bill. Complete preparatory work to provide for the introduction of further provisions at Consideration Stage of the Justice Bill.	**Achieved**
4.3	Sentencing	Introduce a Sentencing Bill in the NI Assembly and launch a review of wider sentencing issues with a view to informing future policy development.	**Achieved**
4.4	Dealing with the legacy of the past	Progress legacy inquests in line with the Legacy Inquest Project plan and manage legacy litigation.	**Achieved**
4.5	Modernisation of Courts and Tribunals	Achieve key milestones of the NICTS Themis 2025-26 implementation plan including: • agree a High-Level Target Operating Model; • launch the Themis Small Claims Service; and • progress development of Interim Operating Models and supporting Information Technology solution for Tribunals.	**Partially achieved** - A High-level Target Operating Model was agreed as planned. There have been some delays, however, with development of the Small Claims service and so it was not possible to launch the Service as anticipated. Tribunals Interim Operating Models and Service Blueprints have been agreed. Development of the Tribunals solution was also commenced.

Strategic Priority 4: Access to Justice

To ensure that citizens have access to effective justice that delivers value for money and is transparent

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
4.6	Modernisation of NICTS estate	Achieve the key milestones of the NICTS Estate Modernisation major capital projects, including: • appointment of an Integrated Consultancy Team to progress the design of the Royal Courts of Justice (RCJ) Decant; • complete the Concept and Developed Design stages of the RCJ Modernisation Project; and • appointment of an Integrated Consultancy Team to commence the design of Bishop Street Courthouse.	**Partially achieved** - An Integrated Consultancy Team has been appointed to progress the first phase design of the RCJ Decant. The Concept Design of the RCJ Modernisation Project has completed. The Developed Design commenced in September 2025 and is on schedule to complete in 2026. The procurement of an Integrated Consultancy Team to commence the design of Bishop Street Courthouse was launched in 2025 and is due to complete in May 2026. Tender evaluations have completed and the procurement has reached the final stage but consideration is currently being given to affordability in the context of a budget not yet agreed for 2026-27.
4.7	Forensic Science	Progress building a world class forensic laboratory providing high quality, sustainable services by submitting a Full Business Case to the Department of Finance (DoF) for approval; and appointing a successful Contractor.	**Achieved**
4.8	Independent forensic pathology service	Consider the outworkings from an externally led review (clinical and governance leads) of the State Pathologist's Department to provide assessment of findings and recommendations arising from review with focus on sustaining service delivery, clarifying governance arrangements and mitigating risk of serious impact to the NI justice system and to families.	**Partially achieved** - A review of State Pathology, to examine the clinical and scientific model and resources required to sustain the service over the next 20 years, along with the adequacy of the current governance and administrative structures, is complete. Work is ongoing to consider the report and its recommendations, in liaison with the State Pathologist, and an action plan will be developed to facilitate implementation.

Strategic Priority 5: Empowered People

To support staff across the Department to achieve their potential and the Department's objectives

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
5.1	Effective management of the Department's budget	Maximise efficiency and utilise resources to reduce risk of overspend and ensure delivery of key priorities. This includes the target that the Department's underspend should be within 0.2% for non-ringfenced Resource Departmental Expenditure Limit (DEL) and 2% for Capital DEL compared to Final Budget for the financial year.	**Partially Achieved** - Although the non-ringfenced Resource DEL underspend target of 0.2% was achieved, with a variance of 0.16% against Final Budget, the Capital DEL underspend target of 2% was not met due to unforeseen delays to capital projects during the year, resulting in an underspend of 2.67% against Final Budget.

Strategic Priority 5: Empowered People
To support staff across the Department to achieve their potential and the Department's objectives

Ref	Area	What we planned to deliver during 2025-26	Position at 31 March 2026
5.2	Effective management of Information Governance compliance and risks	Complete a Business Continuity Plan tabletop exercise by June 2025 and complete actions from the lessons learned report by March 2026.	**Achieved**
5.3	Supporting our people	Support implementation of NICS People Strategy and People Plan through development of a complementary DoJ Annual Plan with actions to include: • delivery of 'Connect' sessions by DoJ senior management focusing on core skills including finance, project management and machinery of government; and • review and update the DoJ Induction material (including local inductions and familiarisation sessions) to be in line with the newly published NICS Induction process.	**Achieved**
5.4	Youth Justice Agency staffing	Ensure that the YJA has a multi-skilled, flexible and diverse workforce which is well-led, highly performing and outcomes focused by developing a three-year workforce plan for 2025 to 2028.	**Achieved**

Risk Management

The Departmental Management Board considers the Corporate Risk Register on a regular basis and risk management continued to focus on:

- active management of risk within the Department, including taking into account findings from recent audits of existing procedures and to ensure that risk management procedures reflect best practice guidelines;
- ensuring that risk management is understood and embedded as a management tool across the Department; and
- ensuring that risk management processes are sufficiently joined up, both internally and externally with partners, and are being appropriately applied in Agencies and Arm's Length Bodies (ALBs).

In December 2025 a risk management workshop was held comprising of representation from across the Department and Agencies. As a result, a review of the Risk Management Framework was initiated.

The key risks identified and included in the Corporate Risk Register at year end included:

- **Budget - Resource and Capital** - Insufficient financial resources have been allocated to the DoJ to effectively deliver its Departmental priorities, statutory responsibilities and operational services;
- **Staff Capacity - level of staff resources within the DoJ** - Inability to attract, recruit and retain staff across all grades and specialisms exacerbated by an insufficient supply of staff to deliver business priorities;
- **Staff Capability - staff with necessary skills and competencies within the DoJ** - Inability to fully develop staff skills and inability to replace core knowledge, in a timely manner, to deliver business priorities;
- **Collaboration - shared awareness of priorities with ALBs and other partner organisations** - Stakeholders across the justice system and other partner organisations and departments are not aware of, and therefore committed to, DoJ priorities;
- **Business Continuity - ensuring that business continuity processes are fit for purpose to ensure continued operation of the work of the Department in the event of an incident** - A threat such as pandemic (or another Covid surge), fire, electricity outages, flood, cyber-attack or other causes of operational failure impact on critical infrastructure including buildings or line of business that impacts on ability to deliver services or information systems or records resulting breaches to the availability, accuracy or confidentiality of information, including personal information;
- **Climate Change - supporting work towards achievement of Net Zero targets** - Inability to meet climate change statutory responsibility and inability to meet the financial costs of climate change/sustainability requirements; and
- **Information Management threats and risks** – Sensitive DoJ data is exposed by human/system error, breaches of policies, malicious activity e.g., cyber-attack, or technical failure; inappropriate information disclosure and the benefits of data tools/data repositories not been utilised e.g., Artificial Intelligence (AI) and Business Intelligence (BI) or 365 apps.

FINANCIAL REVIEW

Budgeting framework

DoF is responsible for management of the NI Budget process in line with a budgetary framework set by the 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).

The 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 the Treasury.

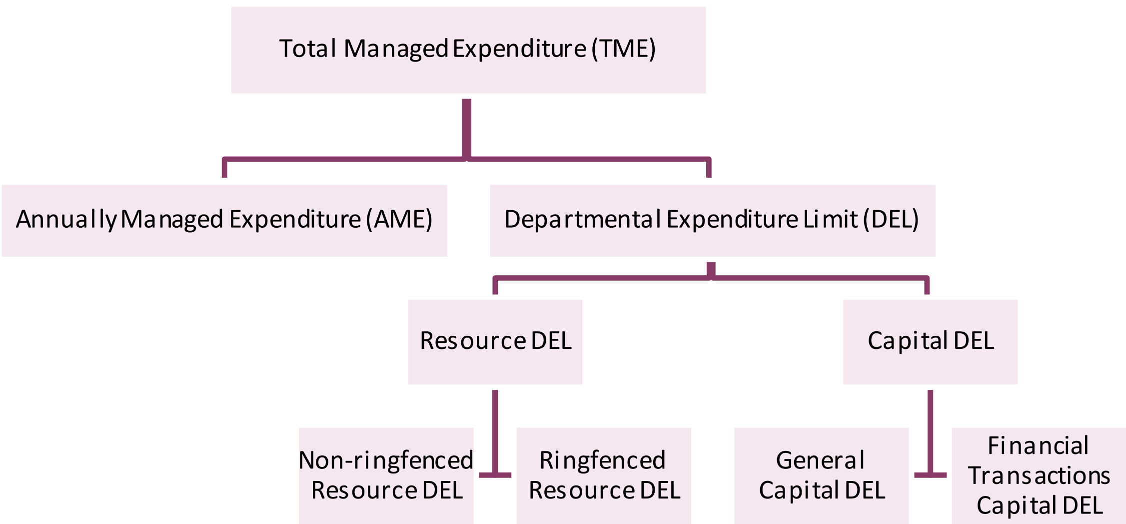
As DEL budgets are controllable, the Treasury sets firm limits for DEL budgets for Whitehall departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance Minister, will in turn agree a local Budget that will set DEL controls for Executive departments. The 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 student loan impairment.
- 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 Treasury. [Consolidated budgeting guidance 2025 to 2026 - GOV.UK]

Budget structure*



* In line with the Treasury direction, from 2026-27, the depreciation, impairment and student loan ringfence budget will form part of Resource AME, instead of forming part of Resource DEL.

Budgetary performance

A summary of the Department's performance against Budgetary Control totals is set out in the table below along with the main reasons for the variances. Full details and analysis are contained in the section for Statement of Outturn against Assembly Supply within the Accountability Report.

	2025-26		
	Outturn	**Final Plan**	**Underspend/ (Overspend)**
	£000	**£000**	**£000**
Resource DEL			
Non-ringfenced (cash)	1,434,382	1,436,736	2,354
Ringfenced (non-cash)	105,059	111,276	6,217
	1,539,441	**1,548,012**	**8,571**
Capital DEL			
General Capital	98,782	101,494	2,712
Total DEL	**1,638,223**	**1,649,506**	**11,283**
Resource AME	244,895	530,810	285,915
Capital AME	335	700	365
Total AME	**245,230**	**531,510**	**286,280**
Total Managed Expenditure	**1,883,453**	**2,181,016**	**297,563**

Resource Departmental Expenditure Limit (Resource DEL)

Non-ringfenced Resource DEL (cash)

The non-ringfenced resource DEL underspend of £2.354m (0.16% of total budget) was mainly due to:

- Core Department (excluding Compensation Services) - mainly due to staff vacancies across all Directorates and lower-than-expected costs across a number of expenditure lines;
- NICTS - mainly due to Legacy, Coroners' Counsel fees, and juror expenses, alongside pay easements relating to Judicial Deputies. In addition, there was an over-recovery of income from Civil Fees;
- NIPS - mainly due to staff vacancies, lower-than-budgeted overtime and higher receipts than anticipated; and
- Compensation Services - a managed overspend in relation to cash payment of provisions for high value cases settled which offsets the above underspends.

Ringfenced Resource DEL (non-cash)

This is a technical budget that can only be used for costs such as depreciation. The total Departmental underspend of £6.217m (5.59% of total budget) was mainly due to an underspend in PSNI, reflecting significantly lower-than-forecast impairment charges and lower depreciation than anticipated.

Capital Departmental Expenditure Limit (Capital DEL)

General Capital DEL

The Capital underspend of £2.712m (2.67% of total budget) was mainly due to:

- Core Department - underspend largely attributable to delays in Causeway procurement and the Castle Buildings accommodation project;

- NICTS - underspends mainly due to delays in the Themis and Royal Courts of Justice programmes;

- FSNI - underspends mainly due to delays in Project Atlas; and

- NIPS - a managed overspend to bring forward planned Estates and IT projects which offsets the above underspends.

Annually Managed Expenditure (AME)

The AME underspend of £286.280m (53.86.% of total budget) comprises the following main components:

- Core Directorates £149m - underspend mainly due to a decrease in provision required to cover exceptional legal costs and the unpredictable nature of demand led potential compensation cases resulting in the full budget not being required;

- PSNI £107m - underspend relating mainly to Compensation and Legacy litigation cases settling at a lower cost than originally anticipated; and

- LSANI £24m - underspend is due to the difficulty in predicting the movement in provisions due to a number of variables including average costs, volumes and complexity of cases.

Summary of expenditure 2021-22 to 2025-26

The table below provides details of outturn for resource and capital expenditure in each DoJ organisation during the five most recent financial years.

	2025-26	2024-25	2023-24	2022-23	2021-22
	Outturn	Outturn	Outturn	Outturn	Outturn (Restated*)
	£000	£000	£000	£000	£000
Non-ringfenced Resource DEL					
Core Department	**75,466**	**64,016**	**62,526**	**47,575**	**53,351**
Forensic Science NI	15,771	14,136	12,921	12,607	12,880
NI Courts and Tribunals Service	63,597	62,214	58,689	56,087	54,931
Legal Services Agency NI	128,538	127,148	119,731	109,536	103,858
NI Prison Service	150,600	136,707	126,584	121,928	107,713
Youth Justice Agency	15,740	14,543	14,386	14,218	14,593
Agencies total	**374,246**	**354,748**	**332,311**	**314,376**	**293,975**
PSNI (Main and Pensions)	935,919	870,119	819,775	771,333	788,782
NI Policing Board	6,182	5,687	6,052	6,004	6,151
Police Ombudsman	11,200	9,888	10,872	10,301	10,049
NI Police Fund	1,441	1,450	1,504	1,195	1,363
RUC George Cross Foundation	182	164	136	166	183
Police Rehabilitation and Retraining Trust	1,649	1,761	1,561	1,770	1,671
Probation Board NI	26,717	24,916	23,517	24,461	23,370
Criminal Justice Inspection NI	1,380	1,394	1,208	1,059	1,125
Executive NDPBs total	**984,670**	**915,379**	**864,625**	**816,289**	**832,694**
Total Non-ringfenced Resource DEL	**1,434,382**	**1,334,143**	**1,259,462**	**1,178,240**	**1,180,020**
Total Ringfenced Resource DEL	**105,059**	**100,552**	**99,115**	**85,995**	**80,321**
Total Resource DEL	**1,539,441**	**1,434,695**	**1,358,577**	**1,264,235**	**1,260,341**
Capital DEL					
PSNI	62,733	55,434	63,884	47,352	56,097
NI Prison Service	15,081	14,036	15,819	15,635	9,248
Other	20,968	16,141	8,452	13,236	7,109
Total Capital DEL	**98,782**	**85,611**	**88,155**	**76,223**	**72,454**
Total Resource AME	**244,895**	**255,431**	**486,375**	**300,464**	**305,542**
Total Capital AME	**335**	**197**	**177**	**686**	**-**
Total Resource and Capital - DEL and AME	**1,883,453**	**1,775,934**	**1,933,284**	**1,641,608**	**1,638,337**

** Long term expenditure information has been restated for 2021-22 to show the position had Review of Financial Process, which was introduced in 2022-23, been in place at that time by eliminating intra-Departmental income and expenditure transactions in excess of £1 million.*

Estimates framework

The Statement of Outturn against Assembly Supply (SOAS) is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision for resource and cash (drawn primarily from the Consolidated Fund), that the Assembly gives statutory authority for entities to utilise. The Estimate details Supply and is voted on by the Assembly at the start of the financial year and is then normally revised by a Supplementary Estimate at the end of the financial year. The final Estimate, normally the Spring Supplementary Estimate, forms the basis of the SOAS.

Estimates performance

The Estimates for the year to 31 March 2026 are contained in the Northern Ireland Budget (No.2) Act 2025 and Budget Act (Northern Ireland) 2026. The related Acts, Bills and DoF publications containing detailed supporting information are available from The Stationery Office Limited - www.tso.co.uk. The Accounts for the year ending 31 March 2026 report against the Spring Supplementary Estimates and will be laid in the Assembly.

The table below summarises the Outturn and Estimate position:

			2025-26
Category of expenditure	**Outturn**	**Estimate**	**Outturn vs Estimate saving/ (excess)**
	£000	**£000**	**£000**
Resource			
Voted DEL	1,529,388	1,539,089	9,701
Non-Voted DEL	10,053	8,923	(1,130)
Resource DEL	**1,539,441**	**1,548,012**	**8,571**
Voted AME	245,304	531,193	285,889
Non-Voted AME	(409)	(383)	26
Resource AME	**244,895**	**530,810**	**285,915**
Total Resource	**1,784,336**	**2,078,822**	**294,486**
Capital			
Voted DEL	98,782	101,494	2,712
Voted AME	335	700	365
Total Capital	**99,117**	**102,194**	**3,077**
Total Budget and Non-Budget	**1,883,453**	**2,181,016**	**297,563**

The main reasons for the variances were:

Resource - Departmental Expenditure Limit (DEL) - savings relate mainly to staff costs and non-staff costs partly offset by additional spend in Compensation payments in Resource DEL, and delays in procurement and capital accommodation projects.

Resource - Annually Managed Expenditure (AME) - the most significant savings relate to the Core Directorates - £149m mainly due to a decrease in provisions required to cover exceptional legal costs and the full budget not being required due to uncertainty around compensation awards; £107m in PSNI due to provisions which are no longer required; and £24m not required in LSANI due to uncertainty around legal aid claims.

In addition, reasons for the variances are also outlined above in the Budgetary Performance section.

Accounts framework

The Annual Report and Accounts ('the Accounts') provides a comprehensive view of the Department's 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 must prepare a set of Accounts, have them audited by the Northern Ireland Audit Office 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.

Accounts performance

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

Departmental Group	2025-26	2024-25	2023-24
	£000	£000	£000
Total operating income	**(140,634)**	**(131,023)**	**(116,235)**
Staff costs	903,529	839,920	842,621
Purchase of goods and services	354,248	314,106	304,033
Depreciation and impairment charges	104,889	100,385	99,005
Provision expense	152,310	165,514	362,453
Grants	14,519	14,045	14,401
Total operating expenditure	**1,529,495**	**1,433,970**	**1,622,513**
Net operating expenditure	**1,388,861**	**1,302,947**	**1,506,278**
Finance income	(13)	(16)	(21)
Finance expense	397,840	388,843	341,033
Net expenditure before taxation and notionals	**1,786,688**	**1,691,774**	**1,847,290**
Corporation tax	65	53	40
Net expenditure	**1,786,753**	**1,691,827**	**1,847,330**
Audit notional costs	467	447	421
Other notional costs	8,287	8,536	7,745
Total notional costs	**8,754**	**8,983**	**8,166**
Net expenditure including notionals	**1,795,507**	**1,700,810**	**1,855,496**

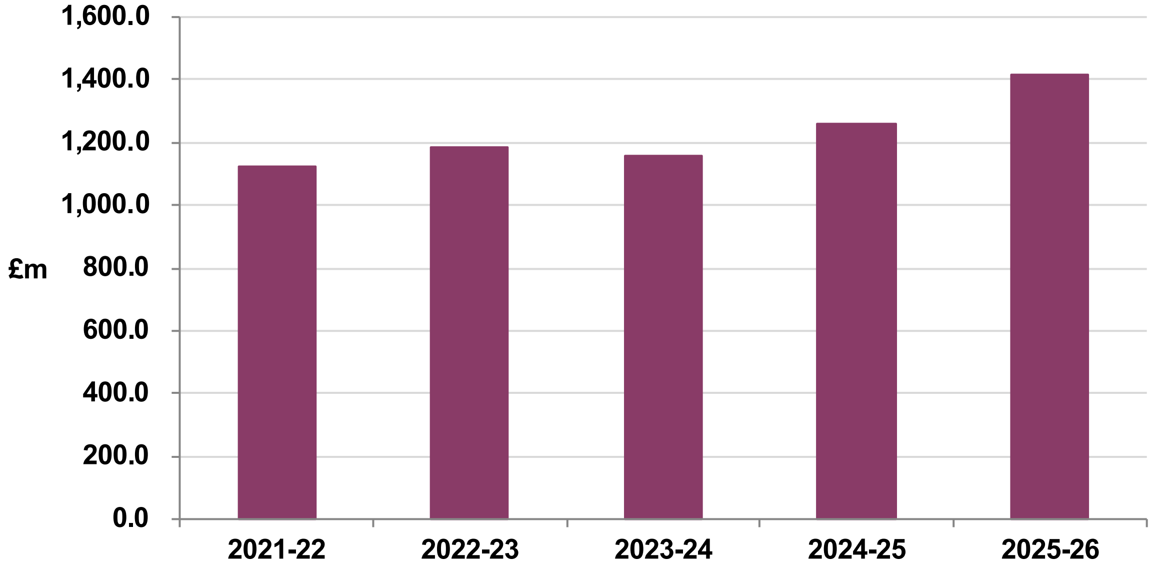
Further details of Income and Expenditure are contained in Notes 4, 5 and 6 to the Accounts.

Long term expenditure trends

The chart below shows the movement in the DoJ opening baseline for non-ringfenced Resource DEL over the period 2021-22 to 2025-26.

As outlined in further detail below, the Finance Minister has proposed a Draft multi-year Budget covering the period 2026-27 to 2028-29 for Resource DEL. However, a Budget has not yet been agreed by the Executive. As a result, the chart below has not been updated beyond 2025-26.

Chart 1: DoJ Non-Ringfenced Resource DEL opening baselines



2025-26 financial year

On 3 April 2025, in a Written Ministerial Statement, the Finance Minister set out the 2025-26 budgets for Northern Ireland departments which have been agreed by the Executive. The Written Ministerial Statement provided a non-ringfenced Resource DEL budget for the Department of £1,415.3m*.

DoJ's non-ringfenced Resource DEL Budget was as follows:

- an opening baseline budget of £1,218.4m;
- an additional allocation of £137.7m, including £1.9m for NI Consolidated Fund judicial salaries;
- transformation funding of £5.4m;
- additional security funding for the PSNI of £37.8m; and
- funding for EPPOC of £16m (this is funding to be distributed across various departments and is not solely for the use of DoJ).

*****_Totals may not add due to roundings_

2026-27 to 2029-30

On 6 January 2026, the Finance Minister issued a Written Ministerial Statement to the Assembly outlining proposed Draft Budget allocations. These proposals covered Resource DEL for the three-year period 2026-27 to 2028-29 and Capital DEL for the four-year period 2026-27 to 2029-30. The Department's proposed Draft Budget allocations are illustrated below.

Proposed Resource DEL Draft Budget Allocations

Resource DEL	2026-27 £m	2027-28 £m	2028-29 £m	2029-30 £m
Proposed Departmental Budget Outcome	1,575.4	1,497.2	1,525.7	N/A
Proposed Autumn Budget - Indicative Allocation	10.0	6.5	-	N/A
Total Indicative Resource DEL allocation	**1,585.4**	**1,503.7**	**1,525.7**	**N/A**

Proposed Capital DEL Draft Budget Allocations

Capital DEL	2026-27 £m	2027-28 £m	2028-29 £m	2029-30 £m
Proposed Departmental Budget Outcome	118.2	116.5	113.5	122.3
Proposed Autumn Budget - Indicative Allocation	2.5	5.0	-	0.2
Total Indicative Capital DEL allocation	**120.7**	**121.5**	**113.5**	**122.5**

Although the proposed Draft Budget was published for consultation, it has not yet been agreed by the Executive and therefore remains subject to change, including potential reductions given the pressures faced across all departments. Consequently, there is currently no Executive-agreed Budget in place for the 2026-27 financial year or beyond.

In the absence of an agreed Budget, DoF Permanent Secretary issued each departmental Accounting Officer with a Contingency Planning Envelope on 30 April 2026. These envelopes set out indicative Resource and Capital DEL funding levels for 2026-27 to support planning and affordability assessments pending agreement of a Budget by the Executive. Any Budget subsequently agreed by the Executive will supersede these arrangements.

Capital investment priorities

The Draft Budget proposals included Capital DEL allocations for the Department for the period 2026-27 to 2029-30. However, based on the Department's assessment of identified requirements over this period, the proposed allocations are insufficient to meet all inescapable pressures and will constrain the delivery of a number of high-priority capital projects.

Payment of suppliers

The Department's 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. Details of the Department's compliance with Prompt Payment can be found at NICS Prompt Payment.

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
Total number of invoices paid	38,840	92,350	37,785	89,680
% of invoices paid within 10 workings days	95.1%	95.6%	95.0%	96.4%
% of invoices paid within 30 calendar days	98.1%	98.5%	98.2%	99.1%
Statutory penalties paid for late payments (£k)	-	-	-	-

Departmental 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 Northern Ireland Audit Office (NIAO) and reports her findings to the Assembly. The C&AG and her staff are wholly independent of the Department.

The total audit fee for the work performed by the staff of the C&AG during the reporting period was £772,330 (2024-25: £749,442) as detailed in the table below.

Departmental Group	**Note**	**2025-26**	**2024-25**
		£	**£**
Statutory audits:			
Core Department and Departmental Group		120,000	120,000
Agencies		347,130	326,800
Core Department and Agencies (notional charge)		467,130	446,800
NDPBs (hard charge)	5	305,200	294,350
Total fee for statutory audits		**772,330**	**741,150**
National Fraud Initiative audit (hard charge)	5	-	8,292
Total audit fee		**772,330**	**749,442**

Notional costs are charged for the statutory audit of the Core Department and its Agencies. NDPBs are hard charged for their statutory audit costs. The biennial audit work for the National Fraud Initiative is hard charged to the financial year in which the work is undertaken. Further details of the audit fees for Agencies and NDPBs can be found in their individual accounts.

The C&AG may also undertake other statutory activities that are not related to the audit of the body's financial statements, such as Value for Money (VFM) reports. A VFM report on 'PSNI Fleet Management' was published in April 2025. A VFM report titled, "Strategic Review of the Planning Appeals Commission" was published by NIAO in May 2026. In addition, the Police (NI) Act 2000 requires the C&AG to audit the Performance Summary and Annual Performance Plan for policing in Northern Ireland. Reports were published in May 2025 and April 2026 for the 2025 and 2026 audits, respectively. The relevant bodies across the Department will take forward the necessary work in relation to the recommendations made.

PERFORMANCE REPORT

Hugh Widdis
Accounting Officer **29 June 2026**

ACCOUNTABILITY REPORT

The Accountability section of the Annual Report outlines how the Department 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 Department's governance structures and how they support the achievement of its objectives.

The Corporate Governance Report includes:

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

ii Remuneration and Staff Report

This section sets out the Department's 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:

- Statement of Outturn against Assembly Supply and supporting notes;
- Other Assembly accountability disclosures; and
- Certificate and Report of the Comptroller and Auditor General to the NI Assembly.

CORPORATE GOVERNANCE REPORT

DIRECTORS' REPORT

The Minister

The Minister of Justice has overall political responsibility and accountability for all the Department's activities. Naomi Long, Member of the Legislative Assembly (MLA) was appointed as Minister of Justice on 3 February 2024, as part of the return of the NI Executive.

The Permanent Secretary

Hugh Widdis is the Permanent Secretary of the DoJ. He is the most senior civil servant in the Department and the Departmental Accounting Officer. The Permanent Secretary is also responsible for reviewing performance of the Non-Executive Board Members of the Departmental Management Board.

Departmental Management Board

The Board is chaired by the Permanent Secretary and exists to assist in the development of the Department's strategic plans and to assist the Permanent Secretary to meet his responsibilities. The Board is an important element of the Department's corporate governance arrangements, ensuring appropriate scrutiny and oversight mechanisms and through engagement with Non-Executive Board Members, independent perspectives are in place for all of the governance strands and for the Department's delivery of policies and plans. The Board meets five times during the year to consider progress on strategic and management issues. It also monitors performance against the Business Plan on a quarterly basis. The Board is supported by the Departmental Audit and Risk Assurance Committee.

Membership of the Departmental Management Board at 31 March 2026 was as shown below:

Position	Member
Permanent Secretary	Hugh Widdis - Chair
Deputy Secretary, Access to Justice	Sean Holland CBE
Deputy Secretary, Justice Delivery	Deborah Brown
Deputy Secretary, Reducing Offending and Director General, NI Prison Service	Beverley Wall
Deputy Secretary, Safer Communities	Mark Goodfellow
Chief Executive, Northern Ireland Courts and Tribunals Service	Glyn Capper
Non-Executive Board Member	Colm McKenna
Non-Executive Board Member	Catherine Dolliver

In their role as Board Members, Deputy Secretaries are responsible for the development of strategy and for supporting the delivery of that strategy. They are also the lead Information Asset Owners (IAOs) for all business areas falling within their area of responsibility including effectively managing the relationship with sponsored bodies under their Directorate.

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 (BAR) within their Department. Further detail is available in the NICS Standards of Conduct Policy.

In compliance with BAR, the Department is transparent in the advice given to individual applications for senior staff, including special advisers.

During 2025-26 there were 149 staff exits from the Civil Service within DoJ, with no BAR applications from SCS.

Register of interests

Declaring conflicts of interest is a standing agenda item at all meetings of the Departmental Management Board and the Departmental Audit and Risk Assurance Committee; no interests declared were deemed to conflict with Departmental business. In addition, an annual exercise is commissioned from all senior management, including Non-Executive Board Members, reminding them of their responsibilities in regard to declaring interests and requesting them to update their declaration of interests. A register of interests for Departmental Management Board members is available on the Department's website at DoJ Board Register of Interests. No significant interests are currently held by Board members that may conflict with their management responsibilities.

Complaints

The Department is committed to providing a high-quality service across all business areas. Key to demonstrating this commitment is a robust and effective complaints procedure which addresses any customer dissatisfaction fairly, comprehensively, and with a view to early resolution. The complaints procedure allows customers to report when they are unhappy with the quality of service provided and receive redress where appropriate. The policy is available on the Department's website at DoJ Complaints and a policy procedure document to assist staff is in place. Complaints are dealt with by the relevant business area and are subject to investigation and response as appropriate within a specified timescale.

The Department's Complaints Officer monitors the progress of complaints to ensure compliance with procedures, including adherence to the timescales contained within the policy, and to ensure the Department operates a transparent and consistent complaints system with all complaints being treated fairly. The Complaints Officer requests that the relevant business area dealing with a complaint documents any lessons learned, which will be collated and listed in bi-annual updates to the Departmental Management Board to note, and to take action were necessary. Any recommendations made by the Board based on the lessons learned are passed to the Complaints Officer to amend the Department's complaints procedure and communicated to staff. There were 148 (2024-25:131) complaints recorded for the Core Department (including Agencies) during 2025-26, 38 of which were fully upheld, with another 37 being partially upheld. In instances where issues have been noted and lessons learned, these are taken forward by the relevant business area with a view to improving service delivery and maximising quality.

Complaints are handled by the Department's Complaints Officer and can be made:

- in writing to: Department of Justice
  Complaints Officer - Governance Unit
  Corporate Engagement and Communications Division
  Room C4, 4th Floor
  Castle Buildings
  Stormont Estate
  Belfast BT4 3SG;

- by telephone: 028 9052 3731; or

- by e-mail: Governance.Unit@justice-ni.gov.uk.

Raising a Concern

The Department is committed to openness, probity and accountability and there are procedures in place to ensure that concerns about serious wrongdoing can be raised. The purpose of the Department's Raising a Concern Policy is to reassure staff that they can raise genuine concerns about potential wrongdoing or malpractice, in confidence, through a clear internal reporting process, without putting their position at risk. The policy also provides arrangements for anyone who is not a member of staff to raise concerns about the proper conduct of public business by the Department or any of its Agencies. The policy is available on the Department's website at Raising a Concern.

A Register of Concerns is maintained at Departmental level to ensure that individual cases are escalated as appropriate and to monitor the progression of enquiries. Summary details of any concerns raised under the Raising a Concern policy are reported to the Departmental Management Board and the Departmental Audit and Risk Assurance Committee. There were six (2024-25: eight) concerns raised and investigated by the Department and its Agencies during 2025-26.

Fraud, anti-corruption and anti-bribery

The Department is committed to the values of probity and accountability that foster a positive organisational culture. It is also committed to the elimination of any fraud within the Department, 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. The Department will take proportionate steps to recover any assets lost as a result of fraud, corruption or theft. The Department has a zero-tolerance approach towards acts of bribery and corruption by staff, associated persons and organisations. In November 2025, to coincide with International Fraud Awareness Week, the Department published information and links to the NICS Fraud Investigation Service Fraud Campaign 2025. The purpose of this campaign is to help reduce workplace fraud by increasing belief that fraudulent activities are likely to be detected and improving understanding of what constitutes internal fraud.

Managing the risk of fraud and bribery is seen by the Department in the context of managing a wider range of risks. The Department 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. Other than as outlined below for LSANI, there were 11 instances of actual, attempted or suspected fraud reported within the Department during 2025-26 (2024-25: eight).

Legal Services Agency Northern Ireland

The Agency continues to invest to save with investment in enhancements to LAMS to strengthen internal controls which were deployed on 18 September. Additional staff have been recruited to assist with the Data Analytics work and it is hopeful there will be an expansion of resources in the near future.

During the period 1 April 2025 to 31 March 2026, LSANI received 185 referrals (2024-25: 264) which were the subject of a fraud investigation.

All 185 cases were subject to a fraud investigation (2024-25: 264) with 127 of these cases closed due to insufficient evidence to pursue a criminal investigation via the Police or the subject of the referral not being in receipt of Legal Aid at the time of investigation. The investigation into the remaining 58 cases is currently ongoing. 11 cases received prior to this reporting year remain under investigation which gives a current caseload of 69.

The categories under each heading in the tables below relate to the failure to fully declare the appropriate information or misrepresentation and relate to either the applicant or practitioner. The total referrals were as follows:

Number of cases received	Earnings	Capital	Co-habiting	Property	False Statement	Supplier	Other	Total
2025-26	**105**	**23**	**14**	**0**	**1**	**38**	**4**	**185**
2024-25	122	35	23	-	3	75	6	**264**
2023-24	91	46	19	1	7	56	20	**240**
2022-23	114	55	35	4	10	28	15	**261**
2021-22	175	53	28	12	18	33	19	**338**

Of the 69 cases outstanding at 31 March 2026, these are being investigated for evidence of criminality and are categorised as:

Number of cases outstanding	Earnings	Capital	Co-habiting	Property	False Statement	Supplier	Other	Total
At 31 March 2026	**34**	**11**	**3**	**0**	**0**	**21**	**0**	**69**
At 31 March 2025	37	15	6	-	1	34	**-**	**93**
At 31 March 2024	31	10	3	-	4	20	4	**72**
At 31 March 2023	12	7	5	1	3	9	-	**37**
At 31 March 2022	28	10	1	1	5	11	9	**65**

Corporate social responsibility

Corporate social responsibility (CSR) is an important aspect of the Department's business. The Department continues to build on our approach by:

- promoting and supporting the wellbeing of our staff;
- supporting and promoting diversity and inclusion in the workplace;
- seeking to make a positive impact on the wider community through promoting volunteering activities; and
- promoting sustainability and environmental issues.

The Department has continued to promote staff wellbeing, diversity and inclusion by signposting staff to a bank of online resources. There is also a vast amount of information, links and resources available on several information hubs on the Department's Intranet site homepage, covering a variety of topics including mental and physical health and advice for line managers. The Department also publishes regularly a range of articles on the DoJ Intranet focussed on specific wellbeing topics including Menopause, Staff Welfare, Parenting and Fitness.

There has also been physical fundraising and in September 2025, for example, the Department arranged a 'bake off' for Aware NI to which staff responded positively. Staff across business areas within the Department also arranged fundraising activities for a range of different charities. Consideration of initiatives to promote CSR across the Department is also considered by the Department's Engagement and Communications Forum which is made up of representatives of business areas across the Department. The Forum meets on a regular basis.

Statutory equality and rural needs assessment obligations

The Department is committed to complying with its statutory obligations under Section 75 of the Northern Ireland Act 1998 and the Rural Needs (NI) Act 2016 in all that we do. The Department continues to implement its Equality Scheme to promote equality of opportunity and good relations. In March 2026, a twelve-week consultation was launched on the Departments new draft Disability Action Plan and Equality Action Plan. The DOJ Equality and Disability annual progress reports | Department of Justice

Details of any Rural Needs Impact Assessments are reported to the Department of Agriculture, Environment and Rural Affairs (DAERA) for publication in a Rural Needs Annual Monitoring report. Monitoring reports are available on the DAERA website - Rural Needs Annual Monitoring Reports | Department of Agriculture, Environment and Rural Affairs.

SUSTAINABILITY REPORT

DoJ Core Department

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 (TCFD) recommendations.

All information included in this sustainability report conforms to the normal public sector financial year of 1 April to 31 March. NI Sustainability 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, the Department does not have full and auditable information on which to report against the emissions reporting and optional disclosures. The Department is committed to full reporting in accordance with the guidance in future years, commencing in 2026-27.

The organisational boundary used in this sustainability report is the core Department and its five agencies (each of which is reported on separately): NIPS, YJA, NICTS, LSANI, and FSNI. The information disclosed in this report relates to the estate that comprises the Department's Asset Management Plan 2024-29, which includes properties owned by the Department, leased from DoF, or under a commercial lease.

The PSNI and PBNI, both ALBs of the Department, have separate statutory climate change reporting duties under the Climate Change (Reporting Bodies) Regulations (NI) 2024 and are not included within this report.

While DAERA is the policy holder of the reporting guidance, the DoJ acts as its own policy administrator, coordinating data collection, assurance, and preparation of this report.

1. Governance Statement

1.1 Board's Oversight Arrangements

The Department's approach to sustainable development is taken forward under its climate change statutory obligations, which have been integrated into our business planning and governance arrangements. The Department's commitment to contributing to Northern Ireland's targets to reduce carbon emissions, on its path to net zero, is reflected in our Corporate Plan 2025-28 and Business Plan 2025-26. One of the five enablers in both plans - Our Estate - identifies how the estate will support the delivery of our business, be sustainable, and support climate change objectives.

Established in 2024, the Department's Climate Change Strategic Oversight Board directs the Department's delivery of its obligations under the Climate Change (NI) Act 2022 and its contribution to the NI Climate Action Plan 2023-27 and the carbon budgets that sit under it, as well as preparations to contribute to the second NI Climate Action Plan. The Board provides strategic direction and support to the core Department and its agencies as they progress their respective strategies and sustainability programmes.

The Board is chaired by the Deputy Secretary, Reducing Offending/Director General of NIPS, who is also the Departmental Sustainability Champion. The Board comprises the Deputy Secretary, Justice Delivery, and the Chief Executive of the NICTS, with the PSNI represented by the Assistant Chief Officer for Strategic Planning and Transformation. Professor Chris Johnston joined the Board during 2025-26 as a non-executive member. The Climate Change Oversight Board formally reports on an annual basis to the Departmental Board, setting out initiatives and key issues emerging in the climate change sphere.

The Department's Outline Sustainability Strategy 2023 sets out the Department's vision for improving its sustainability practices, with particular focus on the sectors of public buildings, transport, and energy. While not a sector-lead Department, these are three of the nine sectors specified in the Climate Change (NI) Act

2022 to which the DoJ considers that it can contribute. The strategy is supported by the respective and separate strategies of NICTS, NIPS, and PSNI. In 2026-27, the Department intends to expand its work programme to include biodiversity initiatives, where feasible, for the assets that it owns.

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

The DoJ continues to be represented on, and participates in, the DAERA-led fora to progress the Climate Change (NI) Act 2022 and other NICS-wide fora on sustainability initiatives such as the NICS Fleet Working Group. This ensures the Department remains aware of relevant developments.

Delivery of the Department's climate action programme sits with the Deputy Secretary and Head of Information Services Division, who is accountable for the delivery of the Department's Outline Sustainability Strategy 2023 and the Departmental Asset Management Plan 2024-29, both of which are overseen by the Departmental Asset Management Board. The head of the corporate Climate Change Unit reports directly to the Head of Information Services Division.

During 2025-26, the Department strengthened its corporate Climate Change Unit by allocating funding for three additional posts; one post was filled in October 2025, with the other two posts at the recruitment and selection stage. Going into 2026-27, the team will focus on developing our carbon emissions baselines, with reduction targets for further monitoring and reporting. In parallel, work to identify and codify our policies and proposals to reduce carbon emissions will be taken forward.

The Department's approach to climate change was included in the Internal Audit Work Programme 2025-26. A satisfactory assurance rating was received with three recommendations; a report on the review, together with management actions in response to the recommendations, was approved by both the Climate Change Oversight Board and the Departmental Board. The management actions are included in the Climate Change Work Programme 2026-27.

1.3 Asset Management

The Department's Asset Management Board, chaired by the Deputy Secretary, Justice Delivery (and a member of the Climate Change Strategic Oversight Board), continues to retain sustainability as a standing agenda item at its meetings. It has in place a Sustainability Working Group (a sub-group of the Asset Management Board), which it relies upon to progress the supporting Action Plan to the Department's Outline Sustainability Strategy 2023. The Asset Management Board comprises members of the Department's agencies and ALBs, and the Sustainability Working Group comprises the five agencies and the PSNI.

In April 2025, the Department's first Asset Management Plan 2024-29 was published, setting out the Department's investment in, and management and modernisation of, its estate in keeping with the NICS Estates Strategy. The Department's commitment to reducing carbon emissions across the sectors of public buildings, transport, and energy is reflected in the Asset Management Plan.

The Asset Management Plan covers the core Department and its agencies and is available to our ALBs. Delivery of the plan is supported by the separate estate strategies of NICTS, NIPS (including YJA), and PSNI. Management of the Asset Management Plan is overseen by the Asset Management Board.

1.4 Capital Investment

The Department's Asset Management Plan 2024-29 (see below) supports the delivery of the Outline Sustainability Strategy 2023. That plan informs the Major Projects and Transformation Advisory Board and the departmental finance team when considering financial investment, value for money, and affordability within budgetary constraints. It also seeks to maximise the capital allocation available to the Department, with emphasis on the merits of capital projects in the areas of transformation, modernisation, sustainability, health and safety, and the linkages to the delivery of the PfG.

All new works programmes comply with the new business case approach, which now includes sustainability elements. All capital and minor works programmes are progressed in accordance with Central Procurement Directorate (CPD) guidance, including Building Research Establishment Environmental Assessment Method (BREEAM) standards where appropriate.

The Castle Buildings, Block B Refurbishment Project represents significant capital investment. Reflecting the principles of agile working, it will, once re-opened, accommodate all staff in the core Department currently located on the Stormont Estate. During 2025-26, Massey House was returned to the DoF, as will Knockview

Buildings, the current decant facility, on the re-opening of Block B. The centralisation of all staff working on the Stormont Estate into a new BREEAM-accredited building will make a significant contribution to the Department's goals to improve energy efficiency and reduce its carbon footprint.

It is the Department's goal to reduce its number of commercial leases, subject to business need and in keeping with the NICS Estates Strategy, as current leases come to an end or reach a break point for review. The Department works closely with the Strategic Asset Management Unit, DoF, on this issue and is represented on the SAMU Strategic Oversight Board.

1.5 Staff Engagement
The Department recognises the value of staff engagement in effecting behavioural change in order to embed more sustainable working practices. In June 2025, the first staff survey was conducted; this will be used as the baseline to develop a refreshed staff engagement and education programme for 2026-27.

2. Risk Statement

The Department's obligations under the Climate Change Act (NI) 2022 are reflected in the Corporate Risk Register. During 2026-27, the Department will review the current approach and information gathered to enable the inclusion of a Risk Statement in this report, which will become mandatory in 2026-27.

3. Targets and Baseline

The Department continues to gather information on utility usage across its estate. The breadth of information currently available varies across the DoJ office accommodation, for example where commercial leases are in place. The Department recognises the need to develop this information for baseline measurement and target setting, which will become mandatory reporting in 2027-28. This exercise will commence during 2026-27.

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

As of 31 March 2026, the core Department and its agencies' estate portfolio comprises 66 buildings: 34 owned and occupied by the Department (mainly courthouses and prison establishments), 5 owned by DoF, and 27 under commercial lease. Where buildings are owned by DoF or under commercial lease, the Department has limited influence on the purchase or control of fuel burned, as heating systems are centrally controlled.

As of 31 March 2026, DoJ Core Department staff are located in two DoF buildings: Knockview Buildings and Castle Buildings. Both buildings are multi-occupancy sites; therefore, energy consumption and associated carbon emissions must be apportioned based on the Department's occupied floor area. In line with reporting boundary guidance, the Department relies on occupancy percentage figures provided by DoF to calculate its share of energy use and emissions.

The DoJ occupancy percentages provided by DoF are as follows:

- Knockview Buildings – 91.4%
- Castle Buildings – 25.6%

The table below has used the conversion factors from the 2025 UK Government Greenhouse Gas (GHG) Conversion Factors spreadsheet:

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025-26

	Scope 1 (fuel burned – natural gas)	Scope 2 (purchased electricity)
Emissions (kg CO2e)	935,639 x 0.18296 = 171,184	185,735 x 0.177 = 32,875
Consumption (kWh Gross CVC)	935,639	185,735
Net Cost (£millions)	0.0625	0.0375

Data source: DoF Properties Division (Estate Management Unit)

5. Emissions Scope 1 – Fuel burned from department owned transport

The DoJ core department does not own a vehicle - the Minister's car is provided from the central carpool. Several DoJ Agencies do own and operate vehicles and will report within their own sections.

6. Emissions Scope 3 – business travel (via transport not owned by department)

6.1 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 that only mileage figures were provided by Financial Shared Services. As details on vehicle size and fuel type were not available, an average conversion factor of 0.26915 has been used.

Table 2: Mileage and emissions from vehicles not owned by Core Department in 2025-26

Year	Mileage	Kg CO2e
2025-26	70,091	70,091 x 0.26915 = 18,865

Data source: Financial Shared Services

6.2 Business travel using public transport that is claimed back

Table 3: Expenses claimed for public transport, such as bus and train, used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26	183.10	817.50	1403.53

Data source: Financial Shared Services

6.3 Business travel that is booked via Travel Desk or equivalent

The following tables present information on the DoJ Core Department only. Note: kgCO2e figures for flights are without RF (Radiative Forcing).

Table 4: Air and rail travel booked by Travel Desk 2025-26

Mode of transport	Category	Class	Distance (km)	Emissions (kg CO2e)
Domestic flight	-	Economy	210,419	26,080
Domestic flight	-	Premium economy	0	0
Domestic flight	-	Business	0	0
Domestic flight	-	First	0	0
International flight	Short haul	Economy	55,544	4,459
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	211,842	11,657
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	Data not verified	Not available
Rail travel	-	First	0	0

Data source: Selective Travel

Table 5: Hotel stay booked by Travel Desk or equivalent

Country	No. of nights stayed	Emissions (kg CO2e)
Domestic	Not available	4,150
Europe	Not available	2,181
Rest of World	Not available	824

Data source: Selective Travel

Note: There was no car hire booked by Travel Desk or equivalent for the DoJ Core Department.

7. Paper Printed

The following table presents information on the DoJ Core Department only and has been received from IT Assist:

Table 6: Paper printed

Year	Paper printed (pages)
2025-26	958,603

Data source: IT Assist

8. 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.

9. 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 for 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, strengthening and broadening 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 5 June 2025, states: “Social Value means economic, environmental and social benefits in support of the Programme for Government”. The DoF Social Value Strategy document 2025-27 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.

10. Single Use Plastics

The DoJ 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 NICS estate.

In support of this commitment, the Department is embedding good practice through staff engagement and behavioural change initiatives. The DoJ's refreshed Staff Engagement and Education Programme for 2026-27 will encourage staff to reduce their reliance on SUPs both in the workplace and at home, recognising the significant number of staff utilising hybrid working arrangements.

A dedicated SUPs engagement programme has been developed to raise awareness and encourage positive action. This will include monthly staff communications, practical guidance on reducing reliance on SUPs, staff-led challenges and pledges, participation in community litter-picking events, and a 'zero-waste lunch' initiative. Collectively, these activities aim to support staff in making sustainable choices and align departmental practices with DAERA's broader ambition to eliminate unnecessary SUPs

11. Recycled Waste (Optional)

As of 31 March 2026, DoJ Core Department staff are located in two DoF buildings: Knockview Buildings and Castle Buildings. Waste contracts for these sites are managed by CPD, with River Ridge currently appointed as the waste contractor. Waste data provided by River Ridge is currently provided per building.

As of 31 March 2026, DoJ Core Department staff are located in two DoF buildings: Knockview Buildings and Castle Buildings. Both buildings are multi-occupancy sites; therefore, recycled waste information must be apportioned based on the Department's occupied floor area. In line with reporting boundary guidance, the Department relies on occupancy percentage figures provided by DoF to calculate its share of recycled waste.

The occupancy percentages provided by DoF are as follows:

- Knockview Buildings – 91.4%
- Castle Buildings – 25.6%

These percentages have been applied in the calculation of the recycled waste figures presented in the following table:

Table 7: Total weight and cost of recycled waste 2025-26

	Waste recycled (tonnes)	Cost of waste recycled (£,000)
Total waste recycled	24.76	Data not Available
Waste composted/ food waste	0.00	Data not Available
Waste incinerated with energy recovery	Data not Available	Data not Available
Waste incinerated without energy recovery	Data not Available	Data not Available

Data source: River Ridge

12. Water consumption (Optional)

As of 31 March 2026, DoJ Core Department staff are located in two DoF buildings (Knockview Buildings and Castle Buildings) on the Stormont Estate. At present, water consumption data for the Stormont Estate is recorded at an aggregated level and cannot be disaggregated by individual building. Consequently, it is not currently possible to apply an accurate departmental proportion to determine water consumption attributable to the DoJ Core Department. This will be addressed once building-level data becomes available.

13. Department's own fleet (Optional)

The DoJ Core Department does not own a vehicle - the Minister's car is provided from the central carpool. Several DoJ Agencies do own and operate Ultra Low Emission Vehicles (ULEV) and will report within their own sections.

14. Nature recovery and biodiversity action planning (Optional)

A biodiversity strategy is currently being developed for the DoJ Maryfield site, focusing on its dense woodland area. This may include the creation of a wildlife garden, pollinator-friendly planting, a wildlife pond, construction of dry-stone walls, installation of bird and bat boxes, and the removal of invasive species to support nature recovery. Collectively, these actions will enhance the biodiversity and ecological health of both the site and the wider environment.

Sustainable horticultural practices are also being promoted at the Maryfield site through staff engagement initiatives. PRRT's active gardening club has installed a large polytunnel to enable year-round growing, with future plans for solar-powered irrigation and improved composting to manage organic waste. These initiatives support biodiversity, reduce waste, and encourage sustainable food production and land management practices.

The Castle Buildings Block B refurbishment project is also committed to achieving a BREEAM rating which will include the planting of a wildflower meadow to further promote biodiversity on the site.

15. Climate Change Adaption (Optional)

The DoJ Core Department 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. The Department will continue to engage with relevant guidance, including the Climate NI Adaptation Toolkit, and work with its stakeholders and agencies to strengthen its approach. This includes exploring the future development of a formal adaptation plan aligned with best practice and wider NI Executive strategies.

16. Sustainable Construction (Optional)

The DoJ Core Department is committed to sustainable construction and to reducing environmental impacts across its estate when construction activities are undertaken. A major refurbishment of Castle Buildings Block B is currently underway, with completion anticipated in spring 2027. This project includes reconfiguration to provide a more efficient open-plan layout, maximising natural light, installation of LED lighting, and thermal improvements to the roof. Collectively, these measures are expected to deliver significant energy and carbon savings, and the project is on track to achieve its BREEAM accreditation.

The Department continues to play an important governance and approval role across the justice family, ensuring that sustainability and climate considerations are embedded throughout the lifecycle of construction and refurbishment projects.

17. Reducing environmental impacts from ICT and Digital (Optional)

The DoJ Core Department is committed to reducing the environmental impacts associated with its ICT and digital operations. The Department 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. The Department remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

Northern Ireland Courts and Tribunal Service

About this sustainability report

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. 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 DoF.

The Agency's commitment to achieving improved sustainability is reflected in the 2025-26 NICTS Business Plan and the NICTS Sustainability Delivery Plan (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 Emissions Pathway (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 GHG emissions associated with activities, activity' data such as distance travelled, or tonnes of waste disposed has been converted into carbon emissions. The GHG 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)

Table 1: Energy emissions, consumption and cost for fuel burned in the NICTS freehold estate 2025-26

	Scope1 (Natural Gas)	Scope1 (Gas Oil)
Emissions (kg CO2.e)	1,024,207	303,314
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 (Agency owned transport)

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

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

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 Financial Shared Services. 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 NICTS

Year	Mileage	kg CO_2.e
2025-26	297,585	80,095

Data Source: Financial Shared Services

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 Financial Shared Services.

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: Financial Shared Services

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.

Table 7: Air and Rail travel booked by Travel Desk 2025-26

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

Table 8: Hotel stays booked by Travel Desk or equivalent

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: N/A

Table 9: Car hire booked by Travel Desk or equivalent

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 5 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 2025-27 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 SUPs from the government estate. As a result, a ban on unnecessary SUPs is now in place across the NICS 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.

Northern Ireland Prison Service

Throughout 2025-26 NIPS has continued to advance a broad range of initiatives to support their environmental and climate change commitments.

The organisations long established focus on energy efficiency and reducing GHG means we have now surpassed the 2030 target of achieving a 48% reduction target in net GHG emissions (based on a 1990 baseline) set within the Climate Change Act (NI) 2022.

1. Governance Statement

The progression of NIPS’s programme of activity on Climate Change and Sustainability is co-ordinated through a Sustainability Steering Group (SSG), chaired by the Director of Prisons. The SSG includes representation from senior management within each Prison alongside sustainability leads from estate management, the transport manager and the head of financial planning.

The SSG tracks and monitors energy and water consumption across the organisation, reviews environmental, recycling and bio-diversity initiatives occurring within each prison and provides direction on sustainable development initiatives across the service.

An early focus on sustainability has allowed the NIPS to be seen as one of the leading lights within NI central government on reducing their carbon emissions and managing their broader response to sustainability. This has led to NIPS’s Director General, Beverley Wall, being appointed the Departmental Sustainability Champion.

2. Risk Statement

During 2026-27 NIPS will review the current information to allow the delivery of an appropriate Risk Statement in line with the requirements of the ‘Sustainability Reporting Guidance for NICS Departments’; (Risk Statements are mandated from 2026-27 onwards under the Sustainability reporting guidance for NICS Departments).

3. Targets and Baseline

NIPS has a long-established record of monitoring and recording its utility usage across its estate. More recently NIPS had been reporting its progress on energy, water and waste consumption using a 2016-17 baseline (mandated by the NI Executive’s Energy Management Strategy and Action Plan to 2030 for NI Central Government). Following the publication of the Climate Change Act (NI) 2022 NIPS have undertaken some initial baseline modelling to establish a 1990 baseline for GHG mandated by the Act.

In the interest of obtaining independent verification of the model DAERA officials viewed and confirmed in April 2025 that they are content with the basis of the initial GHG modelling exercise used for the calculation of NIPS's progress against the 1990 baseline (including conversion factors and stated assumptions).

The recent publication of the *'Sustainability Reporting Guidance for NICS Departments'* will soon see the establishment of a broader set of Sustainability objectives and accompany baselines. (Baselines are mandated from 2027-28 onwards under the NICS Sustainability reporting guidance). NIPS will work to establish and measure these additional metrics and report on them in line with the guidance.

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

The Prison estate operates on a 24/7 basis and extends to several sites across Northern Ireland. These include Maghaberry Prison; Magilligan Prison; Hydebank Wood Secure College and Women's Prison; Burren House a pre-release open prison in Belfast together with a Training Facility (located at Hydebank Wood) and a Headquarters building on the Stormont estate.

Table 1 below summarises NIPS total scope 1 and scope 2 emissions, consumption and costs based on validated utility readings and application of the conversion factors stipulated in the Sustainability Guidance for NICS Departments.

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025-26

	Scope 1 (fuel burned)	Scope 2 (purchased electricity)
Emissions (kg CO2e)	6,023,552 kgCO2e	12,304,479 x 0.177 = 2,177,893 kgCO2e
Consumption (kWh Gross CVC)	30,560,814 kWh	12,304,479 kWh
Net Cost (£ millions)	£1,875,047	£2,506,737

The above Data has been sourced from the aggregation of a number of fuel sources which are detailed below:

Scope1 (Fuel Burned) Emissions (kg CO2e)	*Nat Gas: 24,095,612 x 0.18259 =* *Gas Oil: 6,139,442 x 0.25359 =* *Kerosene: 41,020 x 0.24557 =* *LPG: 257,153 x 0.21419 =* *BioLPG: 27,857 x 0.0675 =*	*4,399,618 kgCO2e* *1,556,901 kgCO2e* *10,073 kgCO2e* *55,080 kgCO2e* *1,880 kgCO2e*
Scope 1 (Fuel Burned) Consumption (kWh Gross CVC)	Gas: Gas Oil: Kerosene: PG: BioLPG:	24,095,612 kWh 6,139,442 kWh 41,020 kWh 257,153 kWh 27,857 kWh
Scope 1 (Fuel Burned) Net Cost (£ millions)	Gas: Gas Oil: Kerosene: PG: BioLPG:	£1,445,189 £413,635 £2,383 £10,384 £3,456

Data source: Consumption data is taken from validated Utility bills (checked by NIPS Monitoring & Targeting (M&T) system). Conversion rates for Natural Gas and Electricity have been taken from the Sustainability Reporting Guidance for NICS departments. Conversion factors for all other fuel sources – which are not separately identified within the guidance - have applied the appropriate conversion factors stipulated within the UK Department of Energy Security and Net Zero – GHG Reporting: conversion factors 2025.

5. Emissions Scope 1 – Fuel burned from agency owned transport

Note: The calculations listed below are based on invoiced fuel supplies for NIPS fleet vehicles. The new Sustainability Reporting Guidance for NICS Departments indicates that recording details of emissions from fleet vehicles as optional, but whenever it is captured, it should be based on the mileage of the fleet.

NIPS will review its approach to the recording of fleet data to enable the recording of fleet mileage to be captured. This modification will be reflected in any future annual reporting of fleet mileage and emissions.

Table 2: Mileage and emissions by NIPS owned vehicle type in 2025-26

Vehicle size/ type	Fuel type	Mileage 2025-26	Kg CO2e 2025-26
Various Size/Type of Vehicles	DERV	134,519 Litres	134,519 x 2.53763 = 341,359 kgCO2e
Prison Escort Fleet (3 Vehicles)	HVO	14,960 Litres	14,960 x 0.03558 = 532 kgCO2e

Data source: Consumption data taken from fuel invoices obtained from Transport department applying the appropriate conversion factors stipulated within the UK Department of Energy Security and Net Zero – GHG Reporting: conversion factors 2025

6. Emissions Scope 3 – business travel (via transport not owned by agency)

6.1 Business travel using staff owned transport

Business travel using staff owned transport includes data from two separate systems encompassing both civilian and prison grade staff. The business travel claims for prison grade staff are separately compiled and are not available at time of publication. NIPS will look to review the collation of travel data to allow the total combined cost of business travel using staff owned transport to be presented in the return for 2026-27.

6.2 Business travel using public transport that is claimed back

Business travel using public transport includes data from two separate systems encompassing both civilian and prison grade staff. The business travel claims for prison grade staff are separately compiled and are not available at time of publication. NIPS will look to review the collation of information to allow the total combined cost of business travel using public transport to be presented in the return for 2026-27.

6.3 Business travel that is booked via Travel Desk or equivalent

Business travel booked via Travel Desk includes data from two separate systems encompassing both civilian and prison grade staff. The business travel for prison grade staff is separately compiled and are not available at time of publication. NIPS will look to review the collation of information to allow the total combined cost of business travel booked via Travel Desk to be presented in the return for 2026-27.

7. Paper Printed

Table 3 listed below represents the total amount of printed paper generated by NIPS. The information has been sourced by the DoJ from IT Assist:

Table 3: Paper printed

Year	Paper printed (pages)
2025-26	1,846,590

Data Source: IT Assist (sourced by DoJ)

8. Responsible Disposal of ICT Waste

A pan-government contract is in operation for the disposal of ICT waste; “Framework for disposal services for IT equipment, electronic and electrical equipment”. This framework is used by NIPS whenever it requires the disposal of ICT waste.

All framework suppliers must have BS EN ISO 14001; 2015 - Environmental Management System accreditation (or equivalent) before being appointed to the framework.

The framework specification requires suppliers to ensure that 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.

9. Sustainable Procurement

NIPS continues to follow DoF guidance on the implementation of environmental and sustainable practices in the procurement of goods and services.

The use of Social Clauses has been available for use by public sector bodies within Northern Ireland for the best part of the last two decades. In that time NIPS has successfully adopted social provisions to create apprenticeships and skills training as part of contract delivery within both Facilities Management contracts and major construction projects. Their primary role has been to encourage the creation of employment opportunities for those furthest from the labour market (apprenticeships, training for long term unemployed etc.) to support economic regeneration.

The introduction of PGN01/21 on 1 June 2022 mandated that the new ‘Social Value’ provisions must be used by public bodies within Northern Ireland on large value contracts, allocating a minimum of 10% of the total award criteria to Social Value.

The new Social Value process is a significant expansion on what went before. It requires Contracting Bodes to establish a minimum number of Social Value points. Bidders can achieve these points by delivering against a large menu of options spread across four themes (Employment and Skills; Resilient & Ethical Supply Chains; Delivering Zero Carbon and Promoting Wellbeing).

On 5 June 2025 the NI Executive stated, “Social Value means economic, environmental and social benefits in support of the Programme for Government”. The DoF Social Value Strategy document 2025-27 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”.

NIPS will continue to implement Social Value provisions within the procurement of its contracts.

10. Single Use Plastics

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

11. Recycled Waste

Recycling activities occur across each of the NIPS sites, creating inmate activity and helping reduce levels of general waste. All Prisons have compactors, balers and other recycling equipment (recycling paper, plastics, cardboard, metal and wood). 30 prisoners are involved in the recycling activities at our largest prison. Recycled materials are segregated and collected separately helping reduce levels of general waste.

Food Waste is segregated and collected separately within Prisons. This reduces the volume of waste sent to landfill. Following collection, the food waste is put through an anaerobic digester whose gases are used to generate heat/electricity.

General Waste is sent to a Material Recovery Facility where any remaining recyclable material is abstracted and recycled. What remains is general waste that is recovered and used to create fuel for industry. These measures have helped to achieve an in-year recycling rate of 44%.

Note: The information in Table 4 below has been taken from collection/cost reports provided by the Specialist Waste Contractor (NIPS appointed waste collection contractor).

Table 4: Total weight and cost of recycled waste 2025-26

	Waste recycled (tonnes)	Cost of waste recycled (£,000)
Total waste recycled	1,296	£160,159
Waste composted/ food waste	Not available	Not available
Waste incinerated with energy recovery	Not available	Not available
Waste incinerated without energy recovery	0	Not available

Data source: Specialist Waste Contractor

12. Water consumption

Water consumption is tracked and monitored across the NIPS estate through an energy M&T system. In recent years NIPS have taken forward a number of projects to provide improved resilience this has included the replacement of a number of underground water and fire mains at various locations across its estate.

A summary of the current level of water consumption obtained from validated bills from NI Water is listed in Table 5 below:

Table 5: Water Consumed

Year	Water used (cubic metres)	Emissions (kg CO2e)
2025-26	413,374	413,374 X 0.19130 = 79,078 kgCO2e

Data Source: Consumption data taken from validated water bills (checked by NIPS M&T system) and applying the appropriate conversion factors stipulated within the UK Department of Energy Security and Net Zero – GHG Reporting: conversion factors 2025.

13. Agency's own fleet

The NIPS operates a broad range of vehicles with a small percentage that are ULEV. The organisation has explored alternative fuels (Hydrotreated Vegetable Oil (HVO)) and are currently using this fuel on some of our vehicles instead of diesel.

Table 6: Percentage of NIPS own hire or lease vehicle fleets that are categorised as UVEL (less than 50g CO2 per km)

	Total no. vehicles in fleet	% of vehicles in fleet that are ULEV
2025-26	97	5%

Data source: NIPS Fleet Manager

14. Nature recovery and biodiversity action planning

Biodiversity Action Plans have been produced for each prison site. NIPS continue to work with the NI Environmental Agency, the Royal Society for the Protection of Birds, Woodland Trust and conservation specialists to protect flora and fauna across the prison estate.

At Magilligan, a tree nursery project run by prisoners has created a native tree nursery which nurtures 35,000 native tree saplings (which include Scots Pine, Oak, Chestnut and Birch) which are in short supply. The 'Justice for Woodlands' project is a joint venture between Magilligan Prison and Causeway Coast and Glens Heritage Trust. Each year trees are transferred from the Prison and planted in the local area, including schemes to prevent soil erosion.

The Magilligan project is the first large scale tree nursery of its kind in Northern Ireland and one of only two in Ireland which does not rely on imported stock, reducing the likelihood of disease. As Northern Ireland is one of the least wooded countries in Europe, having a native tree nursery, produced from local seeds for local projects is an important step forward.

15. Climate Change Adaption

NIPS recognises the importance of climate change adaptation and is committed to improving the resilience of the NIPS estate to climate related risks. While a dedicated Climate Change Adaptation Plan has yet to be fully developed, NIPS continues to engage with the Ministry of Justice in Westminster (who are participating in a national research study to better understand climate risks and consideration of appropriate mitigation measures) the Climate Change Committee in Westminster and prison services across Europe to understand best practice approaches to provide climate change adaptations.

The installation of effective heating control systems currently ensures that thermal comfort is achievable in all new living accommodation areas.

16. Sustainable Construction

NIPS long established policy has been that all new build projects over 1,000m2 are designed to attain a BREEAM 'excellent' rating and BREEAM 'very good' rating on all refurbishment projects over 1,000m2.

Moving forward all major projects now seek to produce designs which align with the principles of Net Zero to improve the energy efficiency and environmental performance of its estate as well as being better adapted to withstand our changing climate.

17. Reducing environmental impacts from ICT and Digital

NIPS is committed to reducing the environmental impacts associated with its ICT and digital operations. NIPS 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. NIPS remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

Youth Justice Agency

1. Governance Statement

YJA has integrated its climate change statutory obligations into its corporate governance processes and is represented on the DoJ Asset Management Board and Sustainability Working Group. The DoJ Outline Sustainability Strategy, 2023 sets out the Department's, and its agencies, vision for improving its sustainability practices with particular focus on the sectors of: public buildings, transport and energy.

2. Risk Statement

During 2026-27 the YJA will review the current approach and information gathered to enable the inclusion of a Risk Statement in this report which will become mandatory in 2026-27.

3. Targets and Baseline

The YJA continues to gather information on utility usage across its estate. The YJA recognises the need to develop this information for baseline measurement and target setting which will become mandatory reporting in 2027-2028. This exercise will commence during 2026-27.

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

As of 31 March 2026, the 'Agency Name' estate comprises of:

- Woodlands Juvenile Justice Centre, Bangor (DoJ owned property);
- Charles House, Belfast (leased);
- Springhill Street, Ballymena (leased);
- Castlewellan Road, Banbridge (leased);
- Downshire Civic Centre, Downpatrick (leased);

- Francis Street, Newtownards (leased);
- Embassy Building, Derry (leased);
- Scotch Street, Dungannon (leased); and
- Waterways Ireland Building, Enniskillen (licence).

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025-26

	Scope 1 (fuel burned – Natural Gas)	Scope 1 (fuel burned – Heating Oil)	Scope 2 (purchased electricity)
Emissions (kg CO2e)	1,972,275 x 0.18296 = 360,847	2,363 x 0.24677 = 583	1,166,568 x 0.177 = 206,482
Consumption (kWh Gross CVC)	1,972,275	2,363	1,166,568
Net Cost (£millions)	0.134m	0.002m	0.265m

Data source: YJA metrics 2025-26

5. *Emissions Scope 1 – Fuel burned from department owned transport*

Table 2: Mileage and emissions by YJA owned vehicle type in 2025-26

Vehicle size/ type	Fuel type	Mileage 2025-26	Kg CO2e 2025-26
Large car	ULEV (PHEV)	245	245 x 0.16146 = 39.5
Large car	ULEV (PHEV)	3444	3444 x 0.16146 = 555.2
Large car	Diesel	3096	3096 x 0.33808 = 1046.2

Data source: YJA metrics 2025-26

6. *Emissions Scope 3 – business travel (via transport not owned by agency)*

6.1 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 that only mileage figures were provided by Financial Shared Services. As details on vehicle size and fuel type were not available, an average conversion factor of 0.26915 has been used.

Table 3: Mileage and emissions from vehicles not owned by YJA in 2025-26

Year	Mileage	Kg CO2e
2025-26	335,192	335,192 x 0.26915 = 90,216

Data source: Financial Shared Services

6.2 Business travel using public transport that is claimed back

Table 4: Expenses claimed for public transport, such as bus and train, used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26	46.60	215.70	15.20

Data source: Financial Shared Services

6.3 Business travel that is booked via Travel Desk or equivalent

Table 1: Air and rail travel booked by Travel Desk 2025-26

Mode of transport	Category	Class	Distance (km)	Emissions (kg CO2e)
Domestic flight	-	Economy	9,152	1,284
Domestic flight	-	Premium economy	0	0
Domestic flight	-	Business	0	0
Domestic flight	-	First	0	0
International flight	Short haul	Economy	3,576	386
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	0	0
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	1,244	59
Rail travel	-	First	0	0

Data source: Selective Travel

YJA did not book any hotel stays or car hire through the travel desk or equivalent in 2025-26.

7. Paper Printed

The following table presents information for YJA only and has been received from IT Assist:

Table 6: Paper printed

Year	Paper printed (pages)
2025-26	467,187

Data source: IT Assist

8. 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.

9. 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 strengthening and broadening 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 5 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 2025-27 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.

10. Single Use Plastics

The YJA supports the cross-government approach led by DAERA, in partnership with the DoF, to eliminate unnecessary SUPs from the government estate. As a result, a ban on unnecessary SUPs is now in place across the NICS estate.

11. Recycled Waste (Optional)

Not included in this year’s report.

12. Water consumption (Optional)

Not included in this year’s report.

13. YJA’s own fleet (Optional)

Table 7: Percentage of YJA's own hire or lease vehicle fleets that are categorised as ULEVs (less than 50g CO2 per km)

	Total no. vehicles in fleet	% of vehicles in fleet that are ULEV
2025-26	*3*	*66%*

14. Nature recovery and biodiversity action planning (Optional)

Not included in this year’s report.

15. Climate Change Adaption (Optional)

Not included in this year’s report.

16. Sustainable Construction (Optional)

Not included in this year’s report.

17. Reducing environmental impacts from ICT and Digital (Optional)

YJA is committed to reducing the environmental impacts associated with its ICT and digital operations. YJA remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

Legal Services Agency Northern Ireland

1. Governance Statement

The Agency's Business Plan includes an action to support development and implementation of departmental strategies and plans in relation to Sustainability and Climate Change. This is subject to regular monitoring, as performance against business plan targets is a standing agenda item for the LSANI Board. The Agency is committed to processing all business in a modern, digitally enabled and sustainable way to deliver a high-quality user focused service. The Agency continues to include sustainability and climate change messaging within the monthly Team Brief circulated to all staff.

The Agency currently occupies part of a leased building with a B-rated Energy Performance Certificate and continues to work with the landlord in considering ways to cut waste and promote efficient use of resources. The Agency has recently commenced engagement with the Department's Estates and Sustainability Branch regarding options for future accommodation upon the termination of the commercial lease of the AIB Building in Belfast city centre in line with the objectives of the Asset Management Plan 2024-29 and the NICS Estates Strategy.

LSANI attend the DoJ Asset Management Board which has links to the DoJ Climate Change Strategic Oversight Board and DoJ Sustainability Working Group.

2. Risk Statement

During 2026-27 LSANI will review the current approach and information gathered to enable the inclusion of a Risk Statement in this report which will become mandatory in 2026-27.

3. Targets and Baseline

LSANI continues to gather information on utility usage across its estate. LSANI recognises the need to develop this information for baseline measurement and target setting which will become mandatory reporting in 2027-28. This exercise will commence during 2026-27.

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

As of 31 March 2026, LSANI estate comprises of:

- 3rd Floor, AIB Building, Belfast under a commercial lease

Data relating to fuel burned is not available. LSANI is not separately billed for fuel consumption. This is, instead, included within the annual service charge. Regarding electricity, the electricity bill is paid by AIB and consumption recharged to tenants. The Agency is not currently provided with data relating to consumption and is simply billed for the cost of electricity used. In respect of electricity costs, an invoice for Q4 2025-26 has not yet been received and a complete figure for the year is therefore not yet available.

5. Emissions Scope 1 – Fuel burned from agency owned transport

This statement is not applicable to LSANI as the Agency does not have any official vehicles.

6. Emissions Scope 3 – business travel (via transport <u>not</u> owned by agency)

6.1 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 that only mileage figures were provided by Financial Shared Services. As details on vehicle size and fuel type were not available, an average conversion factor of 0.26915 has been used.

Table 1: Mileage and emissions from vehicles not owned by LSANI in 2025-26

Year	Mileage	Kg CO2e
2025-26	219	219 x 0.26915 = 58.9

Data source: Financial Shared Services

6.2 Business travel using public transport that is claimed back

Table 2: Expenses claimed for public transport, such as bus and train, used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26	*0*	325.25	*50.10*

Data source: Financial Shared Services

6.3 Business travel that is booked via Travel Desk or equivalent

Table 3: Air and rail travel booked by Travel Desk 2025-26

Mode of transport	Category	Class	Distance (km)	Emissions (kg CO2e)
Domestic flight	-	Economy	1058	170
Domestic flight	-	Premium economy	0	0
Domestic flight	-	Business	0	0
Domestic flight	-	First	0	0
International flight	Short haul	Economy	0	0
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	0	0
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	0	0
Rail travel	-	First	0	0

Data source: Selective Travel

LSANI did not book any hotel stays or car hire through the travel desk or equivalent in 2025-26.

7. Paper Printed

The following table presents information for LSANI only and has been received from IT Assist:

Table 4: Paper printed

Year	Paper printed (pages)
2025-26	117,591

Data source: IT Assist

8. 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.

9. 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 strengthening and broadening 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 5 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.

10. Single Use Plastics

LSANI supports the cross-government approach led by DAERA, in partnership with the DoF, to eliminate unnecessary SUPs from the government estate. As a result, a ban on unnecessary SUPs is now in place across the NICS estate.

11. Recycled Waste (Optional)

Recycled waste is aggregated for all occupants of the AIB Building, therefore a separate figure for LSANI is not available.

12. Water consumption (Optional)

Data on water consumption is not separately available for LSANI. This is aggregated for all tenants of the AIB Building and is covered in the fixed annual service charge.

13. Agency’s own fleet (Optional)

LSANI does not have official vehicles.

14. Nature recovery and biodiversity action planning (Optional)

As the premises occupied by the Agency is not part of the NICS estate and is through a commercial lease, there is little scope for biodiversity planning.

15. Climate Change Adaption (Optional)

Although the Agency does not have a formal climate change adaptation plan, we are aware of the impact that business operations may have on the environment and are both working with the landlord and also reviewing business processes to help reduce the environmental impact of the Agency’s work. For example, the current hybrid working arrangements help reduce the need for official travel, and the continued development of the functionality of the LAMS helps reduce the need for postage and off-site storage.

16. Sustainable Construction (Optional)

Not applicable to LSANI, as the Agency is not engaged in construction or refurbishment projects at its current premises.

17. Reducing environmental impacts from ICT and Digital (Optional)

LSANI is committed to reducing the environmental impacts associated with its ICT and digital operations. LSANI remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

Forensic Science Northern Ireland

The following sets out the work progressed by FSNI in contribution to the core department during 2025-26 to further its sustainability agenda as it supports us in meeting our obligations under the Climate Change Act (NI) 2022 and in contributing to the first NI Climate Action Plan 2023-27.

This year's commentary has been prepared in accordance with DAO (DOF) 03/26 – NI Sustainability Reporting Guidance for NICS Departments 2025-26 which is aligned with HMT sustainability reporting and TCFD guidance.

1. Governance Statement

1.1 Board Oversight Arrangements
The Agency has integrated its climate change statutory obligations into its corporate governance processes. These are considered by the Board on an annual basis to ensure obligations are maintained.

The Department's commitment to contribute to NI's targets to reduce carbon emissions, on its path to net zero, is reflected in our Corporate Plan 2025-28 and Business Plan 2025-26. One of the five enablers to both plans - Our Estate – identifies how it will support the delivery of our business, is sustainable and supports Climate Change objectives. The Climate Change / Sustainability Work Programme is also reflected in the Corporate Risk Register.

Established in 2024, the Department's Climate Change Strategic Oversight Board directs the Department's delivery of its obligations under the Climate Change (NI) Act 2022 and its contribution to the NI Climate Action Plan 2023-27 and the carbon budgets that sit under it. The Board also provides direction and support to the core department and its agencies as they progress the delivery of their respective sustainability agenda with regard to the separate strategies of the NICTS, NIPS and PSNI; and which are reported on separately.

The Board is chaired by the Deputy Secretary Reducing Offending/Director General of the NIPS who is also the Departmental Sustainability Champion. The Board comprises the Deputy Secretary, Justice Delivery, Chief Executive the NICTS, with the PSNI represented by the Assistant Chief Officer for Strategic Planning and Transformation. Professor Chris Johnston joined the Board during 2025-26 as a non-executive member, The Board reports annually to the Departmental Board.

The Department's Outline Sustainability Strategy, 2023 sets out the Department's vision for improving its sustainability practices with particular focus on the sectors of: public buildings, transport and energy (while not a sector lead department, these are three of the nine sectors specified in the Climate Change (NI) Act 2022 and to which the DoJ considers that it can contribute). The strategy is supported by the respective and separate strategies of NICTS, NIPS and PSNI.

The DoJ continues to be represented on, and participates in, the DAERA-led fora to progress the Climate Change (NI) Act 2022; and other NICS-wide fora on sustainability initiatives such as the NICS Fleet Working Group.

1.2 Asset Management
FSNI contributes to the Department's Asset Management Board, chaired by the Deputy Secretary, Justice Delivery (and member of the Climate Change Strategic Oversight Board) continues to retain sustainability as a standing agenda item at its meeting; it has in place a Sustainability Working Group (a sub-group of the Asset Management Board) which it relies upon to progress the supporting Action Plan to the Department's outline Sustainability Strategy 2023.

In April 2025, the department's first Asset Management Plan 2024-29 was published setting out the department's investment in, and management/modernisation if its estate in keeping with the NICS Estates Strategy.

FSNI's contribution to the sustainability strategy has been at the forefront during the development of our new accommodation project, with the aim of breaking ground in 2026. As the project has developed the Agency's contribution to reducing carbon emissions across the FSNI campus is reflected with significant consideration being given to achieving BREEAM excellence during engagement with end users, and the project team.

1.3 Capital Investment

The Asset Management Plan informs the department in the consideration and prioritisation of its financial investment regarding value for money and affordability within budgetary constraints; it also seeks to maximise the capital allocation available to the department with emphasis on the merits of capital projects in the areas of transformation, modernisation, sustainability, health and safety and the linkages to the delivery of the PfG.

All new works programmes comply with the new Business Case approach, which now includes sustainability elements. All capital and minor work programmes are progressed in accordance with CPD guidance including BREEAM standards.

The FSNI new build (replacing temporary portacabin accommodation and replacing accommodation lost due to a deteriorating building containing aerated concrete roof slabs) represents significant capital investment will, once open, accommodate all the staff in FSNI in a single location on the PSNI Seapark Estate. This will see FSNI co located in fit for purpose linked buildings for the 1st time since 1992. This provided opportunity for more efficient working practices and adequate accommodation for the delivery of Forensic Science in NI.

1.4 Staff Engagement

The Agency has a sustainability team made up of volunteers from across the agency. This group assists with encouraging behavioural change in the agency and supporting a range of initiatives within the FSNI. The agency supported the staff survey in June 2025 to develop a refreshed staff engagement and education programme for 2026-27.

In terms of general sustainability, the agency supports remote court attendance for our court reporting staff. The aim is to reduce staff travel time, staff productivity, carbon emissions and travel costs for staff.

2. Risk Statement

During 2026-27 FSNI will review the current approach and information gathered to enable the inclusion of a Risk Statement in this report which will become mandatory in 2026-27.

3. Targets and Baseline

FSNI continues to gather information on utility usage across its estate. FSNI recognises the need to develop this information for baseline measurement and target setting which will become mandatory reporting in 2027-28. This exercise will commence during 2026-27.

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

As of 31 March 2026, the FSNI estate comprises of:
- Building 1: Locard building;
- Building 2: Main site and portacabins; and
- Building 3: Bond store (leased with service charge).

Table 1: Energy emissions, consumption and cost for fuel burned and purchased electricity in 2025-26

	Scope 1 (fuel burned)	**Scope 2 (purchased electricity)**
Emissions (kg CO 2e)	1478449 x 0.18269 = 270,097.85	2,103,894 x 0.1770 = 372,389.24
Consumption (kWh Gross CVC)	1,478,449	2103894
Net Cost (£millions)	£0.100	£0.424

Data source*:* Firmus, NIE, Landlord invoicing

5. Emissions Scope 1 – Fuel burned from agency owned transport

Table 2: Mileage and emissions by FSNI owned vehicle type in 2025-26

Vehicle size/ type	Fuel type	Mileage 2025-26	Kg CO2e 2025-26
Van Class II (1.305 to 1.74 tonnes)	Diesel	Currently not available	Currently not available

Data source: FSNI

6. Emissions Scope 3 – business travel (via transport not owned by agency)

6.1 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 that only mileage figures were provided by Financial Shared Services. As details on vehicle size and fuel type were not available, an average conversion factor of 0.26915 has been used.

Table 3: Mileage and emissions from vehicles not owned by FSNI in 2025-26

Year	Mileage	Kg CO2e
2025-26	51,821	51,821 x 0.26915 = 13,945

Data source: Financial Shared Services

6.2 Business travel using public transport that is claimed back

Table 4: Expenses claimed for public transport, such as bus and train, used for official business travel (excludes staff commuting to their regular place of work)

Year	Bus (Cost, £)	Rail (Cost, £)	Taxi (Cost, £)
2025-26	110.44	1,554.09	464.20

Data source: Financial Shared Services

6.3 Business travel that is booked via Travel Desk or equivalent

Table 2: Air and rail travel booked by Travel Desk 2025-26

Mode of transport	Category	Class	Distance (km)	Emissions (kg CO2e)
Domestic flight	-	Economy	30,843	3596
Domestic flight	-	Premium economy	0	0
Domestic flight	-	Business	0	0
Domestic flight	-	First	0	0
International flight	Short haul	Economy	28,477	1977
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	11840	898
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	Not available	Not available
Rail travel	-	First	0	0

Data source: Selective Travel

Table 6: Hotel stay booked by Travel Desk or equivalent 2025-26

Country	No. of nights stayed	Emissions (kg CO2e)
Belgium	3	36.6
Denmark	6	0
Estonia	1	0
France	4	26.8
Germany	3	39.6
Greece	3	129
Ireland	13	325
Italy	3	42.9
Netherlands	6	88.8
Poland	7	232.4
Romania	4	102
Slovakia	6	114.6
Spain	6	42
United Kingdom	74	790.4
Grand Total	**139**	**1970.1**

Data source: Selective Travel

Table 7: Car hire booked by Travel Desk or equivalent

Year	Mileage	Emissions (kg CO2e)
2025-26	1,880 miles	Not currently available

Data source: Selective Travel

7. Paper Printed

Table 8: Paper printed

Year	Paper printed (pages)
2025-26	480,594

Data source: IT Assist

8. 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.

9. 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 strengthening and broadening 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 5 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.

10. Single Use Plastics

FSNI supports the cross-government approach led by DAERA, in partnership with the DoF, to eliminate unnecessary SUPs from the government estate. As a result, a ban on unnecessary SUPs is now in place across the NICS estate. Within FNSI staff are encouraged to switch to reuseable item rather than disposables and reduction of waste is included in procurement and purchasing guidelines.

11. Recycled Waste (Optional)

FSNI waste data is based on estimates derived from the figures and breakdown provided by our service provider, ENVA. Available data is limited, noting that the majority of waste is recovered for use as a heat source.

Table 9: Total weight and cost of recycled waste 2025-26

	Waste recycled (tonnes)	Cost of waste recycled (£,000)
Total waste recycled	4.8554	Approx £17,000
Waste composted/ food waste	Unknown	Unknown
Waste incinerated with energy recovery	4.831	unknown
Waste incinerated without energy recovery	unknown	unknown

Data source: Enva

12. Water consumption (Optional)

Not included in this year's report.

13. Agency's own fleet (Optional)

Table 10: Percentage of FSNI's own hire or lease vehicle fleets that are categorised as ULEV (less than 50g CO2 per km)

	Total no. vehicles in fleet	% of vehicles in fleet that are ULEV
2025-26	2	0

14. Nature recovery and biodiversity action planning (Optional)

FSNI, as a tenant, has limited capacity to develop such plans. However, there is an active sustainability team in place, and measures have been introduced to promote initiatives such as SUP and 'No Mow May'.

15. Climate Change Adaption (Optional)

Not included in this year's report.

16. Sustainable Construction (Optional)

Not included in this year's report.

17. Reducing environmental impacts from ICT and Digital (Optional)

FSNI is committed to reducing the environmental impacts associated with its ICT and digital operations. FSNI remains engaged with emerging best practice and will continue to strengthen its approach as further guidance and requirements are developed.

Health and safety

The Department has developed an effective management system based on the HSG65 management model issued by the Health and Safety Executive for Northern Ireland (HSENI). This system ensures that legislative requirements are met and relies on the commitment of management and staff at all levels. The Department also continues to work closely with the HSENI on related matters.

A programme of health and safety inspection audits across the core estate continues on a rolling basis. The aim of these audits is to ensure proactive monitoring of health and safety, and to inform management of legal requirements and best practice. The audits also provide valuable information that contributes to policy development. To complement the inspection programme, the Department continues to monitor performance through the health and safety management checklist that is used at both a local and corporate level to improve the management of health and safety within the Department.

Health and safety for home working stations is governed by the NICS Hybrid Working Policy, which requires employees to ensure that their home insurance policy covers home working arrangements. DoF are going to commission the review of the NICS Hybrid Working Policy by April 2027. Employees are also required to complete two checklists: Display Screen Equipment and General Risk Assessment.

Basic health and safety training continues to be provided via e-learning including Fire Safety, Office Safety and Display Screen Equipment Awareness. Completion of this suite of courses is mandatory for all staff. Additional training for specialist roles and training needs identified by the risk assessment process will continue to be provided by the Centre for Applied Learning within the NICS. The Department also continues to promote the importance of reporting all accidents no matter how minor and an annual reminder is issued to staff. Accidents are investigated and appropriate control measures introduced to help avoid reoccurrence.

Information Governance and Records Management

The DoJ continued to respond promptly to requests for information. During the 2025 calendar year, the DoJ Core continued to experience a 70% increase in FOIs received and a 50% increase in 'subject access requests' received under the Data Protection Act. Despite the increases the DoJ, including its five Agencies, obtained overall compliance rates of 97% for Freedom of Information requests and 98% for subject access requests.

The DoJ Data Protection Officer (DPO) issued advice and guidance to assist staff with compliance on various aspects of the Data Protection Act and General Data Protection Regulations (GDPR). During this period, the DPO resolved twenty complaints from members of the public in relation to how their personal data has been processed by the Department. In addition, the DPO advised on over 70 Data Protection Impact Assessments (a 60% increase with some applying to the Justice Bill and associated regulations which have developed at pace with the NI Assembly sitting).

The increase in legislation by the Department has required a significant increase in consultations with the Information Commissioner's Office (ICO). The DPO was also involved in providing advice in relation to eight Information Sharing Agreements. Fifteen personal data breaches were reported to ICO during this period, all of which the ICO has investigated have been closed by the regulator with no further action against the Department.

DoJ records management continued to provide support to the DoJ Covid Inquiry team during the year, maintaining retention holds on relevant information, assisting with identification of documentation and facilitating responses. A project also commenced in 2025 to upgrade Content Manager in mid-2025 on DoJ and NIPS Fileplans and this was completed successfully.

DoJ records management and information security provided advice and guidance to the Castle Buildings accommodation project, including retention advice to relevant business areas decanting, information security checks in several buildings and security advice.

During the last year, Disposal Logs approvals across the Department and five Agencies was consistently maintained and in excess of 120 Logs were signed off. This is a result of continued staff decants and moves, as well as application of Retention and Disposal scheduling to legacy information on our Content Manager Fileplans.

The Departmental Information Manager worked extensively with a range of business areas across the Department and five Agencies to develop and streamline Retention and Disposal Schedules. This new version 5 has updated retention decisions in line with Data Protection Act (DPA) 2018 and Privacy Notices and was laid with the NI Assembly to take legal effect this year. In the meantime, work has commenced on version 6 of our Schedules.

During the year the Departmental Business Continuity Plan (BCP) was tested with the Senior Management Team on a Cyber Security Tabletop and lessons learned are being implemented.

NON-EXECUTIVE BOARD MEMBERS' REPORT

Departmental Audit and Risk Assurance Committee

Since taking up my role as Chair of the Departmental Audit and Risk Assurance Committee (DARAC) following my appointment as a Non-Executive Board member to the Departmental Management Board in August 2024, I have continued to be strongly supported by my Non-Executive colleague Catherine Dolliver as Deputy Chair and also by Brigitte Worth and Andrew Scott, two Independent Committee Members, for the 2025-26 year.

The DARAC met four times over the course of this financial year. The DARAC welcomed the unqualified audit opinion in July 2025 for the Department's Accounts for 2024-25 and continued to be diligent in reviewing the Department's approach to risk management and financial controls. I would like to thank all attendees for their valuable contributions to meetings over the course of the year.

Risk Management

The Departmental Management Board has continued to follow the principles of the DoJ Risk Management Framework to ensure effective risk management arrangements are in place and enhance risk management across the Department. The Departmental Management Board regularly reviewed individual risks listed on the Corporate Risk Register. Seven key corporate risks were in place at year end: Budget - Resource and Capital: Staff Capacity; Staff Capability; Collaboration; Business Continuity; Climate Change - supporting work towards achievement of Net Zero targets and Information Management and Cyber-attacks.

I am pleased to be able to provide assurance to the Departmental Management Board as a result of my role as Chair of the DARAC.

Colm McKenna
Chair, Departmental Audit and Risk Assurance Committee

STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES

Under the Government Resources and Accounts (Northern Ireland) Act 2001 (GRANNI), the DoF has directed the DoJ to prepare, for each financial year, consolidated resource accounts detailing the resources acquired, held or disposed of, and the use of resources, during the year by the Department (inclusive of its Executive Agencies) and its sponsored NDPBs designated by order made under the GRAANI by Statutory Rule 2025 No.50, as amended by Statutory Rule 2025 No.189, (together known as the 'Departmental Group', consisting of the Department and sponsored bodies listed at Note 23 to the Accounts).

The Accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Department and the Departmental Group and of the income and expenditure, Statement of Financial Position and cash flows of the Departmental Group for the financial year.

In preparing the Accounts, the Accounting Officer of the Department is required to comply with the requirements of the Government Financial Reporting Manual 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;
- ensure that the Department has in place appropriate and reliable systems and procedures to carry out the consolidation process;
- make judgements and estimates on a reasonable basis, including those judgements involved in consolidating the accounting information provided by NDPBs;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the Accounts;
- prepare the Accounts on a going concern basis; 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 DoF has appointed the Permanent Head of the Department as Accounting Officer of the DoJ.

The Accounting Officer of the Department has also appointed the Chief Executives [or equivalents] of its sponsored NDPBs as Accounting Officers of those bodies. The Accounting Officer of the Department is responsible for ensuring that appropriate systems and controls are in place to ensure that any grants that the Department makes to its sponsored bodies are applied for the purposes intended and that such expenditure and the other income and expenditure of the sponsored bodies are properly accounted for, for the purposes of consolidation within the Resource Accounts. Under their terms of appointment, the Accounting Officers of the sponsored bodies are accountable for the use, including the regularity and propriety, of the grants received and the other income and expenditure of the sponsored bodies.

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 assets of the Department or NDPB for which the Accounting Officer is responsible, are set out in Managing Public Money Northern Ireland published by the DoF.

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

GOVERNANCE STATEMENT

1. Role and responsibilities of the Department

The mission of the Department is to support the Minister of Justice by working together for fairness, justice and safety. Working collaboratively with its Agencies, NDPBs and stakeholders, the Department's aim is to keep communities safe and reduce crime, make the justice system more effective, and reduce reoffending.

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

2. Purpose of the governance framework

The Corporate Governance Framework is the system that ensures the effectiveness of direction and control of the Department. The framework encompasses the following internal controls:

- **governance** - how the Department plans, sets, communicates and monitors its corporate objectives;

- **risk management** - how the Department identifies, considers and manages the risks to the achievement of corporate objectives; and

- **business controls** - how the Department 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 Departmental 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.

3. Governance framework

During 2025-26, the Department operated under its Corporate Governance Framework. A new Code of Good Practice for Corporate Governance in Government Departments was published by the DoF on 26 February 2025. The Department commenced revising its Corporate Governance Framework in line with the updated Code of Good Practice and is ongoing.

The key organisational structures that support the delivery of effective corporate governance in the context of the current Corporate Governance Framework are:

- Departmental Management Board;
- Departmental Audit and Risk Assurance Committee;
- Senior Management Team Meetings;
- Procurement Governance Board;
- Portfolio, Programme and Project Office (P3O);
- Internal Audit; and
- Information Risk Owners Council.

Departmental Management Board

The role of the Departmental Management Board is as set out previously in the Directors' Report. Key work of the Departmental Management Board during the year included:

- monitoring delivery of the Department's key priorities against the Business Plan within the constraints of significant financial pressures;
- monitoring and mitigating against Departmental risks;
- overseeing the management of the Department's resources including staff, information, physical and financial resources;
- updates on DoJ People Plan, staff engagement, employee relations and the Occupational Health Service;
- programme and project updates;
- climate change and sustainability progress report;
- oversight of concerns and complaints raised against the Department; and
- update on Integr8 programme (a programme which will transform how finance and HR services are delivered within the NICS).

Attendance by members is shown below for the five meetings of the Board during 2025-26:

Position	Member	Attendance
Permanent Secretary	Hugh Widdis - Chair	5/5
Deputy Secretary, Access to Justice	Sean Holland CBE	4/5
Deputy Secretary, Justice Delivery	Deborah Brown	4/5
Deputy Secretary, Reducing Offending and Director General NI Prison Service	Beverley Wall	3/5
Deputy Secretary, Safer Communities	Mark Goodfellow	4/5
Chief Executive, Northern Ireland Courts and Tribunals Service	Glyn Capper	5/5
Non-Executive Board Member	Colm McKenna	5/5
Non-Executive Board Member	Catherine Dolliver	5/5

Conflicts of Interest

During 2025-26, no declared interests were deemed to conflict with the overall conduct of Departmental business.

Departmental Audit and Risk Assurance Committee

The DARAC is constituted as a sub-committee of the Departmental Management Board and acts in an advisory capacity. It provides advice to the Board and the Accounting Officer on the systems that are in place to monitor risk management, internal controls and governance across the Department. The DARAC also oversees the performance and work of Internal Audit in those bodies funded by the Department.

The Chair and Deputy Chair of the Committee are both independent Non-Executive Board Members of the Departmental Management Board and Committee membership is made up of two other members (who are Senior Civil Servants from other Civil Service Departments). Other DARAC attendees may include the Permanent Secretary and the Department's Deputy Secretaries together with representatives from the NIAO, Internal Audit, Financial Services Division and Corporate Engagement and Communications Division.

Key work of the DARAC during 2025-26 included consideration of:

- NIAO audit strategy and Reports to those Charged with Governance;
- Internal Audit Plan including strategy, activity reports and progress updates;
- Head of Internal Audit's Annual Report and Opinion;
- NICS Internal Audit Service DoJ Justice Charter 2025-27;
- Risk Management, Risk Register and Corporate Governance;
- Departmental Stewardship Assurance Statements;
- Financial governance, fraud reporting and accountability grids;
- Departmental Annual Report and Accounts;
- Audit qualification issues and recommendations from the Public Accounts Committee and Value for Money reports;
- Information Assurance Risk Management update; and
- Update on the Integr8 programme.

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

Position	Member	Attendance
Non-Executive Board Member	Colm McKenna - Chair	4/4
Non-Executive Board Member	Catherine Dolliver – Deputy Chair	4/4
Independent Member	Brigitte Worth - Senior Civil Servant (Department of Health)	2/4
Independent Member	Andrew Scott - Senior Civil Servant (Department of Education)	3/4

Senior Management Team Meetings

The Senior Management Team meetings provide a forum for discussion and decision on strategic issues (and operational issues when necessary) impacting on delivery of the Department's objectives. Meetings occur regularly with membership consisting of the Permanent Secretary and each of the five Deputy Secretaries. The Director of Corporate Engagement and Communications Division (CECD) and the Principal Information Officer (PIO) also normally attend meetings. Other officials will attend as required and in line with business being discussed. In particular, the Finance Director will attend for discussions relating to finance.

The main functions include:

- discussing business that directly affects operations of the Department;
- providing a forum for discussion on proposed policies and strategies;
- analysing, discussing and reaching agreement on strategic resourcing issues which face the Department;
- assisting the Accounting Officer in judging strategic resourcing priorities;
- ensuring a consistent approach to financial management across the Department;
- ensuring there is a co-ordinated approach to HR management across the Department;

- providing a forum for senior management to discuss resourcing matters;
- considering and agreeing a strategic approach to learning and development opportunities and external opportunities in particular; and
- monitoring performance against targets at a strategic level.

Any issues that require consideration by the Departmental Management Board will be escalated as necessary.

Portfolio, Programme and Project Office

The Portfolio, Programme and Project Office (P3O) monitors the Portfolio of Programmes and Projects across the DoJ to support strategic decision making and risk identification processes. The P3O reports annually to the Accounting Officer and Departmental Board, summarising the delivery confidence ratings and levels of engagement with the Independent Assurance Process NI processes and highlighting any areas of concern across the DoJ portfolio of Programmes and Projects.

The P3O's responsibilities are aligned with DoF's revised policy on project delivery as outlined in the Dear Accounting Officer letter (DAO) (DoF) 05/23.

The primary role of P3O is to:

- ensure visibility of and provide support to Senior Responsible Owners (SROs) in regard to their responsibilities for governance and assurance of Programme and Project Delivery;
- ensure that the Integrated Assurance Process NI is applied and managed throughout the lifecycle of ongoing Programmes and Projects within the Department's Portfolio;
- engage with SROs on a cyclical basis to monitor and report on Programme/Project activity and outcomes to the Departmental Board;
- provide support to the development of Project Delivery Professionals in the Department in line with the strategic direction of NICS Programme and Project delivery, such as through application of the Project Delivery Profession (PDP) and other development activities and events;
- consolidate and communicate best practice in line with NICS policies and standards; and
- provide guidance, direction and support to Programme and Project managers to assist them with delivery activities.

A Portfolio Advisory Board (formerly a Major Projects and Transformation Advisory Board) involving representation from across the Department has also been established to provide a strategic overview of the investment in key strategic projects and programmes across the Department and to help resolve issues that may compromise delivery and benefits realisation. The aim is to help facilitate the management of the Department's constrained capital budget and help to ensure that budget and staff resources are focused on delivery of key strategic priorities.

Procurement Governance Board

The Procurement Governance Board provides the governance mechanism for the implementation and delivery of public procurement policy across the Department. The Board meets twice a year and takes its lead on policy based on guidance from the NI Public Procurement Policy Statement and advice from its Centre of Procurement Excellence, CPD within DoF.

The Board ensures that the Department has a robust, open and transparent procurement process in compliance with regulations. It has the remit to influence and advise on the activity undertaken by the Department in relation to:

- **procurement policy** - development, adoption and implementation, and the embedding of procurement policies including the approach to Collaborative Opportunities, Social Clauses and Community Benefits;

- **strategic direction** - provision of strategic direction on procurement related activities to the Department through the Procurement Forum including the management of risk;

- **procurement skills** - capacity and capability development through the Procurement Forum, the Intranet and endorsement of training as required; and

- **eProcurement** - through the Department's procurement and contract management database, the CPD run Purchasers Portal, Financial Shared Services and Digital Marketplace (G-Cloud).

The Department continues to ensure that best practice is followed across the various business areas with regards the procurement of goods and services, and the management of contracts.

The Department's Procurement Support Team liaises closely with CPD and is the primary point of contact for business areas needing advice and assistance on procurement issues. The Procurement Support Team is also the contact for CPD for the majority of both NICS and DoJ collaborative contracts, ensuring all DoJ business area requirements are covered in the tender documents and that these contracts are managed effectively.

The Procurement Forum currently meets on a quarterly basis and includes representatives from the various business areas across the Department, and works to promote best practice, address ongoing matters and inform the Procurement Governance Board of significant issues.

Internal Audit

Internal Audit services to the Department are provided by the NICS Internal Audit Service which is a shared service with DoF. Internal Audit staff from DoJ Team deliver the Internal Audit service to the Core Department, its Agencies and a number of NDPBs including:

- Criminal Justice Inspection Northern Ireland;
- Northern Ireland Police Fund;
- Police Rehabilitation and Retraining Trust;
- Police Service of Northern Ireland;
- Probation Board for Northern Ireland; and
- RUC George Cross Foundation.

A Memorandum of Understanding and Service Level Agreement covering the Internal Audit arrangements have been agreed between DoF and the Department. Data Sharing Agreements are also in place to ensure compliance with GDPR.

Information Risk Owners Council

Membership of the Information Risk Owners Council (IROC) consists of Senior Information Asset Owners (at SCS level) drawn from across the Department, Agencies and NDPBs who are accountable for the management of the information assurance risks in their respective business areas. The Departmental Information Manager (DIM) and the Data Protection Officer (DPO) attend IROC ex officio, as the responsibilities of their posts include Data Protection and relations with the Information Commissioner.

The IROC oversees cyber security on behalf of the DoJ Accounting Officer, in line with the NICS Digital and Data Strategy. The IROC does this by understanding the cyber risk the Department faces, implementing appropriate governance, responsibility and assurance, developing cyber skills and capabilities, and; responding rapidly to cyber incidents.

Cyber Security Business Continuity Tabletop was submitted to both Internal Audit and ICO Data Protection Audits during 2025 and both contributed to High/Green assurance ratings. Cyber risks are now included in DoJ Board and IROC Risk Registers.

Development and refresh of Business Continuity plans mid-year, increased the Department's resilience in participation in a UK-wide pandemic test last September 2025.

Other assurances

Additional assurance on various elements of the Department's operations is provided by a range of bodies including CJINI, OPONI and Prisoner Ombudsman. These bodies tend to focus on specific areas providing additional scrutiny, reporting and in some cases making recommendations for improvement. Assurance on risk management in the Department's Agencies and NDPBs is provided in the form of bi-annual assurance statements and annual governance statements, which are signed by the designated Accounting Officers.

4. Risk management and internal control

The Department aims to assess and effectively manage risk to 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 Department's Risk Management Framework is in line with best practice set out in the NIAO report on 'Good Practice in Risk Management'.

The Framework details the Department's approach to risk management including risk appetite; the hierarchy for managing risks; the risk identification and escalation process; and the roles and responsibilities of the various levels of management. This approach allows risks to be identified and managed at all levels and to be escalated as appropriate.

The Departmental Management Board provides leadership and direction in managing the risk environment in which the Department operates. Each Deputy Secretary provides leadership to the risk management process in their particular areas of responsibility, as well as corporately through their involvement in the Departmental Management Board, the Departmental Audit and Risk Assurance Committee and local management meetings. Each business area prioritises risk against standardised risk impact/likelihood descriptors to reduce subjectivity in assessing risk. Key risks identified at corporate, group and divisional level were documented in risk registers and reviewed during the year.

A Risk Workshop held in December 2025 involving representation from across the Department and its Agencies, provided an opportunity to review and evaluate the effectiveness of the Risk Management Framework. A review of the Risk Management Framework was initiated that included a review of the risks within the Risk Register which were updated and approved at the April Departmental Management Board. The risks identified and monitored through the Corporate Risk Register at year end were:

- Budget - Resource and Capital;
- Staff capacity (volume/size) - staffing levels;
- Staff capability (ability/proficiency/competence) - staff skills and experience;
- Collaboration;
- Business Continuity;
- Climate change- supporting work towards achievement of Net Zero targets; and
- Information Management and Cyber-attacks.

The Corporate Risk Register continues to be reviewed regularly by the Departmental Management Board, with an update also routinely provided at Departmental Audit and Risk Assurance Committee meetings.

5. Review of effectiveness of the governance framework

The Accounting Officer has 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 the Department (and Agencies) that includes:

- Agency Management boards;
- Audit committees with independent membership;
- Management statement/Financial memoranda/Partnership Agreements with sponsored bodies;
- Sponsor control monitoring;
- Annual governance statements;
- Stewardship statements; and

- Independent reviews by Internal Audit.

Information presented to the Board is fundamental for its assessment and understanding of the performance of the Department. The Board receives a variety of standard information, and other papers, which are quality reviewed by the Board secretariat. The information received is considered to be of a high standard and allows the Board to be kept informed of any issues that it needs to be aware of to support decision making and drive improvement. The Board considers that it is fulfilling its governance requirements. A new Code of Good Practice for Corporate Governance in Government Departments was published by the DoF on 26 February 2025. The Department commenced revising its Corporate Governance Framework in line with the updated Code of Good Practice and is ongoing.

6. Budget position and authority

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

The following sections outline the significant internal control issues at a Departmental level together with details of the plans in place to address any weaknesses identified. Further details regarding the issues for individual Agencies and NDPBs are contained in their respective annual reports and accounts.

7.1 Legal Services Agency Northern Ireland (LSANI)

The C&AG qualified the 2025-26 financial statements of LSA in respect of:

- LSA statistics estimating that official error resulted in £0.6m of overpayments and £1.3m of underpayments (£2.0m* in total). In addition, legal practitioner fraud and error resulted in an estimated £4.4m of overpayments and £0.6m of underpayments (£5.0m in total).
- limitations in the scope on the regularity of legal aid payments in the period as a result of the Agency being unable to provide sufficient appropriate evidence to satisfy NIAO that material fraud and error by legal aid applicants did not exist within legal aid expenditure.

**amounts do not total due to rounding*

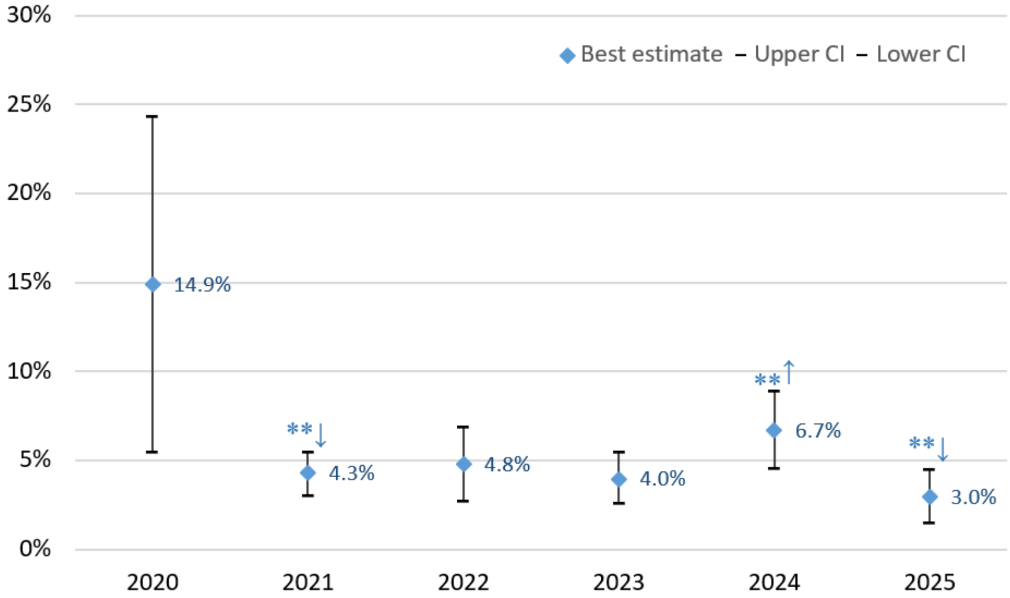
The estimate for practitioner overpayments includes £1.5m extrapolated error relating to non-compliance cases (files not received). When a file is not submitted, SAU classifies the full payment as overpayment error, which is included in the £4.4m practitioner overpayment error, however the Agency withholds payment on these cases and therefore payments had not been made from the legal aid fund at year end. Likewise, both official and practitioner estimates include extrapolated notional errors (£1.3m £0.3m respectively) which, by year end, did not materialise into actual errors in the legal aid fund.

Regularity of expenditure

Official error

A MoU was established, from April 2017, with the Standards Assurance Unit (SAU) within DfC, to measure official error rates. While 2019 represented the first full year of testing under the agreed methodology there have been a number of refinements made to the sample that prevents direct comparison across all years. During 2020 taxed cases (and expenditure) were removed upon receipt of legal advice, meaning 2019 is not comparable with subsequent years and 2020 became the new benchmark for future years.

Estimated Official Error Rates, with Associated Confidence Intervals, 2020 to 2025



**indicates a statistically significant change on the previous year (at the 5% level).
↓ indicates direction of significant change.

Since 2023, following the introduction of practitioner fraud and error under a new common sample with official error, it has not been possible to include exceptional preparation payments (i.e. those that go beyond standard fees and require approved authority) due to logistical reasons as they follow a different, often prolonged, payment arrangement. In principle, the Agency would wish to include exceptionality expenditure within the common sample, but at this time a workable solution has not been identified. In addition, some practitioner errors that would have previously been attributed to official error are now, rightfully, attributed to the correct source. Comparisons between estimates post- and pre-2023 should be viewed in this light.

The 2025 rate of official error is estimated at 3.0% with associated confidence intervals of 1.5% to 4.5%, reducing to 2.9% (1.4% to 4.5%) when deemed errors are excluded. These estimates display a statistically significant reduction when compared with 2024 rates of 6.7% (4.6% to 8.9%) and 6.1% (4.2% to 8.1%) respectively.

Deemed errors are defined as instances where monitoring officers required further information to complete their review and where that information was not provided by the year end reporting date.

The estimated monetary value of errors behind these percentages are set out below.

2025	Estimated Monetary Value of Error (MVE)	Lower Confidence Interval (LCI)	Upper Confidence Interval (UCI)
Total error	£1,953,561	£975,328	£2,931,793
Overpayments	£641,820	£394,421	£889,219
Underpayments	£1,311,741	£359,098	£2,264,383
Total excluding deemed errors	£1,893,639	£915,819	£2,871,459

2024	Estimated Monetary Value of Error (MVE)	Lower Confidence Interval (LCI)	Upper Confidence Interval (UCI)
Total error	£4,439,837	£3,022,183	£5,857,492
Overpayments	£2,029,651	£1,080,204	£2,979,099
Underpayments	£2,410,186	£1,323,424	£3,496,948
Total excluding deemed errors	£4,047,568	£2,746,196	£5,348,940

For 2025, a sample of 783 cases (2024: 712) was independently assessed by the SAU under the common sample approach.

It should be noted that estimates of official error can include a number of notional under-/over- payments, identified by SAU at the point of testing. However, as these payments were processed in a timeframe in accordance with business arrangements and subsequently paid correctly and entirely before the end of the 2025 timetable, they resulted in no actual payment error to a practitioner or from the legal aid fund. Excluding these notional errors generates a rebased 2025 estimate of £611,403 (0.9%) with associated confidence intervals of £427,548 to £795,258 (0.7% to 1.2%). Comparative figures for 2024 are £4,114,046 (6.2%) with confidence intervals of £2,707,453 to £5,520,639 (4.1% to 8.3%).

Excluding both deemed and notional errors, the 2025 official error rate reduces to £546,384 (0.8%). This compares with £3,721,776 (5.6%) in 2024.

In those cases, in which the categorising officers identified an actual underpayment or overpayment, the Agency has a process to adjust the fees to address the incorrect errors. Underpayments due to the practitioner will be notified and an additional payment may be made under the case. Recoupments from the practitioner are likewise tracked against the case and will be offset within LAMS from future payments due to the same supplier under other cases or a debt raised.

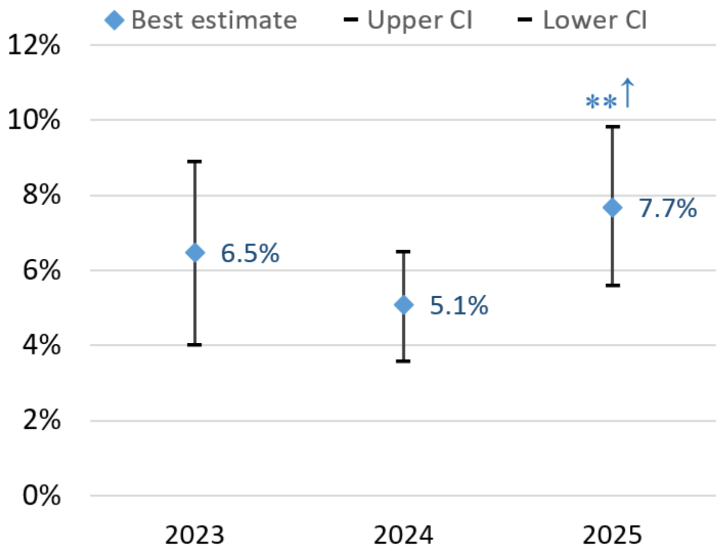
No recoupment is made of deemed errors as the accuracy or otherwise of the payment cannot be proved due to the lack of information. All eligible underpayments and overpayments identified as part of the SAU review process are processed in keeping with the Agency's Fees Adjustment & Recoupment Policy.

LSANI has a dedicated team to deal with the work arising from the error work programme. They respond to errors by providing information requested, analysing the source of the errors, identifying underlying issues and recommending remedial action to address. This may take the form of operational change whether through the ongoing revision to desk instructions, clarification of the interpretation of legislation and training.

Practitioner fraud and error

In January 2023, the Agency launched formal measurement of Practitioner Error and Fraud under a common sample approach with Official Error testing. Testing is carried out by SAU, reviewing both Agency and Practitioner files on sampled cases.

Estimated Practitioner Error and Fraud Rates, with Associated Confidence Intervals, 2023 to 2025



**indicates a statistically significant change on the previous year (at the 5% level).
↓ indicates direction of significant change.

The 2025 rate of practitioner fraud and error is estimated at 7.7% with associated confidence intervals of 5.6% to 9.8%, reducing to 5.3% (3.6% to 7.1%) when non-compliance errors are excluded. These estimates compare with 2024 rates of 5.1% (3.6% to 6.5%) and 3.8% (2.9% to 4.7%) respectively. The estimated monetary value of errors behind these percentages are set out below.

2025	Estimated Monetary Value of Error (MVE)	Lower Confidence Interval (LCI)	Upper Confidence Interval (UCI)
Total practitioner error	£4,974,530	£3,621,076	£6,327,983
Practitioner overpayments	£4,384,647	£2,686,426	£6,082,869
Practitioner underpayments	£589,882	£324,943	£854,822
Total excluding non-compliance errors	£3,443,281	£2,295,362	£4,591,201

2024	Estimated Monetary Value of Error (MVE)	Lower Confidence Interval (LCI)	Upper Confidence Interval (UCI)
Total practitioner error	£3,347,519	£2,387,065	£4,307,974
Practitioner overpayments	£2,230,666	£1,318,944	£3,142,388
Practitioner underpayments	£1,116,853	£748,900	£1,484,807
Total excluding non-compliance errors	£2,524,029	£1,910,974	£3,137,084

The estimate for practitioner overpayments in 2025 includes £1.5m extrapolated error (2024: £0.8m) relating to non-compliance cases (files not received). When a file is not submitted, SAU classifies the full payment as overpayment error, which is included in the £4.4m practitioner overpayment error (2024: £2.2m). However, the Agency withholds payment on these cases and therefore payments had not been made from the legal aid fund at year end.

Estimates of practitioner error and fraud also include a small number of notional errors, identified by SAU at the point of testing. However, as with official error, these payments were processed in accordance with business arrangements and resulted in no actual payment error to the practitioner or from the legal aid fund. Removing these notional errors generates a rebased 2025 estimate of £4,624,928 (7.2%) with associated confidence intervals of £3,284,630 to £5,965,226 (5.1% to 9.2%). Comparative figures for 2024 are £3,185,212 (4.8%) with confidence intervals of £2,233,607 to £4,136,817 (3.4% to 6.3%).

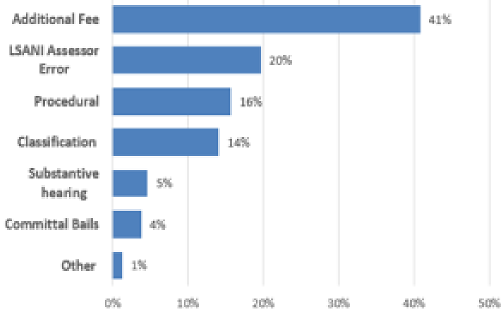
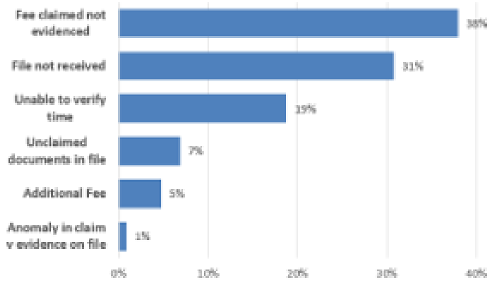
When both notional and non-compliance errors are excluded, the 2025 practitioner error rate reduces further to 5.1% (£3,269,046). This compares with 3.6% (£2,361,722) in 2024.

Where a practitioner overpayment is identified it is considered for recoupment under the Agency’s revised Fees Adjustment Policy.

The following infographic summarises the headline findings of both official and practitioner error, from the 2025 common sample:

SUMMARY: Official and Practitioner Error in Legal Aid Payments

End of Year Report 2025

OFFICIAL		**PRACTITIONER**
3.0% ↓3.7 percentage points on 2024 **£1,953,561** ↓£2,486,276 on 2024 **2.9%** Excluding Deemed Errors (insufficient evidence to verify)	**Total Error**	**7.7%** ↑2.6 percentage points on 2024 **£4,974,530** ↑£1,627,011 on 2024 **5.3%** Excluding Non-Compliance (files not received for testing)
0.9% **£611,403** Excluding notional errors **0.8%** Excluding both notional and deemed errors	**Rebased Error**	**7.2%** **£4,624,928** Excluding notional errors **5.1%** Excluding both notional and non-compliance errors
Majority due to 'Additional Fee' 	**Causes of Total Error**	Majority due to 'Fee Claimed Not Evidenced' 

Applicant fraud and error

Following an initial delay caused by Covid-19 restrictions, a methodology for addressing applicant fraud and error, commenced for its first full year of testing in January 2021. The major difference to official error testing is contained within the cases that are eligible for sampling. As applicant testing focuses on the financial eligibility of applicants, the majority of legal aid cases (and expenditure) were ruled out-of-scope.

Primarily, this covered civil cases where a financial eligibility test was not undertaken (including cases where the applicant was a minor or on a passport benefit for the duration of their case) and all criminal cases where

LSA is not responsible for determining the financial eligibility of individuals. This should be considered when interpreting the figures quoted below.

In 2021, a sample of 500 cases was independently assessed by the SAU and the amount of legal aid estimated to have been paid incorrectly due to applicant fraud and error was projected at £1,321,698 (32.1%) over the review period. Looking at the confidence intervals, the true amount paid incorrectly is likely to lie within the range £809,533 to £1,833,863 (19.6% to 44.5%).

Over half of the fraud and error identified was due to non-compliance of applicants who were not compelled to take part in the review by SAU. When non-compliance is excluded, the amount of legal aid estimated to have been paid incorrectly reduces to £569,069 (13.8%) over the review period. Looking at the confidence intervals, the true amount paid incorrectly (excluding non-compliance) is likely to lie within the range £93,400 to £1,044,739 (2.3% to 25.3%).

2021	Estimated Monetary Value of Error (MVE)	Lower Confidence Interval (LCI)	Upper Confidence Interval (UCI)
Total applicant fraud and error	£1,321,698	£809,533	£1,833,863
Excluding non-compliance	£569,069	£93,400	£1,044,739

While testing for applicant fraud and error once a case is closed mirrored the approach taken in official error testing at the time and provides the best opportunity to get a true picture of continued financial eligibility, it also means the Agency has no power to compel applicant compliance.

In turn, while the methodology applied in 2021 provides an estimate of applicant fraud and error, the Agency is limited in the action it can take to reduce this rate, due to Assisted Persons not having to co-operate or provide information to the Agency once a case has closed.

For this reason, applicant fraud and error testing in this guise was suspended in 2022 and replaced with a review of live cases under the heading of Future Overpayment Prevention (see below). The 2021 figures outlined above, remain the official baseline for applicant fraud and error within legal aid expenditure.

Future Overpayment Prevention

In May 2022, SAU commenced testing of live cases to review ongoing financial eligibility of individuals who remain in receipt of civil legal aid under the Future Overpayment Prevention (FOP) work-stream, mitigating against the non-compliance issues encountered previously (in formal Applicant Fraud and Error testing), with the potential to revoke certificates and realise future savings. This approach not only allows incidents of fraud and error to be identified and monitored but also allows actions to be put in place to address and reduce future errors.

While it was envisaged that testing would focus solely on future savings, it became apparent that applicant error was being discovered alongside a FOP saving (in the period between when an applicant became no longer eligible for legal aid and cessation of their certificate). As these applicant error estimates are essentially a by-product of FOP sampling, they are not a representative or comprehensive estimate of total applicant error in legal aid expenditure, nor do they replace the applicant fraud and error baseline established in 2021.

A total of 346 cases were tested for potential FOP savings in 2025. From the results, it is estimated that £123,548 (2024: £104,899) was saved in future expenditure due to LSA taking action to revoke certificates where the applicant was found to be no longer financially eligible for legal aid or where they failed to comply with testing. In addition, the estimated amount of applicant error found in these cases was £73,131 (2024: £49,945).

A breakdown of these findings is presented in the following infographic:

SUMMARY: FOP and Applicant Error - 2025

Scope: estimates in this report cover two periods: (i) the period between the grant of legal aid and any undeclared changes to an applicant's circumstances meaning they are no longer financially eligible to receive legal aid (referred to as **applicant error**); and (ii) the period between an applicant becoming ineligible to receive legal aid and the anticipated length of time the case would have continued to run (referred to as **Future Overpayment Prevention (FOP)**).

Failure to co-operate: instances in which a recipient of legal aid did not engage with a request for information or did not provide the information needed to determine ongoing eligibility.

Future Overpayment Prevention (FOP): prevents the future overpayment of legal aid in cases where applicants are found to be no longer financially eligible (or who fail to comply with the investigation) through revocation of their legal aid certificate – meaning no further costs can be incurred against the fund.

Applicant error: occurs when an applicant fails to report a change in circumstances which affects their entitlement to legal aid (or fails to comply with the investigation) – this reflects the costs which have been improperly incurred through the failure of the assisted person to report a change in their financial circumstances at the time.

Cost attribution: the costs incurred in the period between an applicant's change in circumstances and the date of revocation (or from the date legal aid was granted in a case of non-compliance) are designated as applicant error.

Applicant error identified during FOP testing should **not be considered a comprehensive estimate of the total applicant error in legal aid expenditure**.

346 cases tested with estimated total cost: £1,148,549.

From this amount, the total FOP savings and applicant error have been estimated:

FOP Savings

Estimated £123,548 overpayment of legal aid funds prevented due to review of ongoing cases.
↑ 18% (+£18,650) on 2024.

A total of £70,141 of FOP savings was due to applicants being no longer eligible for legal aid.

Non-compliance accounted for an estimated FOP saving of £53,407.

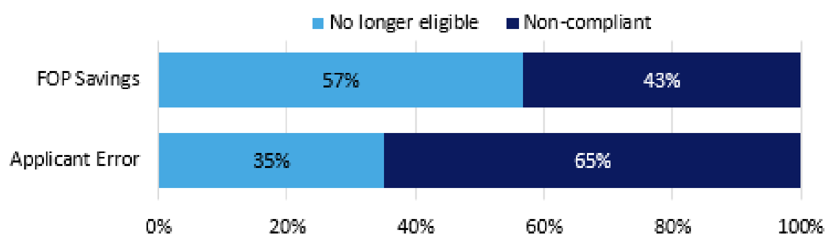
Applicant Error

Estimated £73,131 of applicant error identified during the review of ongoing cases.
↑ 46% (£23,186) on 2024.

The majority (£47,388) of the value of applicant error was due to applicant non-compliance.

A total of £25,744 of applicant error was due to applicants being no longer eligible for legal aid.

Percentage of Monetary Value by Outcome



7.2 Police Rehabilitation and Retraining Trust irregular expenditure

PRRT irregular spend is set out below.

Irregular expenditure was identified in relation to additional payments made by PRRT in March 2023. These payments were issued under an Acting Up/Honorarium policy that had been endorsed by the PRRT Board but had not received the required Departmental approval. As the policy was not formally approved, the payments were considered potentially novel, contentious and/or repercussive, thereby requiring DoF approval. Both DoJ and DoF declined retrospective approval, and the total expenditure of £7,188 covering the payments and associated employer costs has been classified as irregular expenditure. Subsequently an acting up/deputising allowance policy for PRRT has been approved by DoJ.

PRRT has also renewed an annual insurance policy since its inception, relating to legal expenses cover. This expenditure would be deemed irregular as insurance policies require DoF approval prior to purchase. This expenditure was not approved in the prior years and PRRT will be seeking retrospective business case approval for this expenditure. Following the submission of a separate business case to purchase the policy going forward, both DoJ and DoF have approved the purchase of this policy. PRRT will only be seeking approval of historic expenditure as part of the retrospective business case submission. The expenditure over the 11-year period as an ALB would be less then £2,000 in totality.

PRRT has paid for an employment benefit scheme to cover physical and mental health needs of staff at a cost of £9,500/annum (including benefit in kind). A retrospective Business Case will be submitted to DoJ to seek approval for this employee benefit.

7.3 Office of the Police Ombudsman for Northern Ireland irregular expenditure

OPONI irregular spend is set out below.

The 2024-25 annual report included details of a personal data breach which occurred in August 2024 when the surnames and initials of staff in the Office at May 2022 were inadvertently shared with a number of applicants to a recruitment campaign. The issue was dealt with immediately with a number of actions progressing including reporting to the ICO. The ICO have confirmed it was taking no further action in respect of the breach and an independent review was commissioned by the Chief Executive with the report being published and a data breach working group set up to ensure the recommendations are actioned. The Office was subsequently served with a number of pre-action letters relating to the data breach. Following early communication with DoJ agreement was provided to allow the Office to consult with legal representatives. Legal advice cited that an actionable breach of the DPA/UK GDPPR had taken place and of the significant cost risk were the Office to attempt to progress these matters to hearing and defend all of the existing claims before court. Rather than a “class action” as previously anticipated these were being prosecuted as individual cases and involved a series of legal representatives. A decision was made to make an offer inclusive of costs to those included in the data breach who were seeking damages and were legally represented, (subject to a number of considerations) as well as an offer to eligible individuals who notified the Office that they believed they had a case for an actionable damage. This was made in line with the delegated authority to make individual compensation payments following legal advice up to £10,000 per case. A combined total of £175,250 has been paid to date in relation to this issue. This was communicated to DoJ formally in writing on 16 March 2026. While DoJ acknowledged the decision was taken with a view to minimising further costs, should the cases have proceeded to court, they have also advised that as the claims were for the same incident then the total data breach costs apply to this delegation and have noted that retrospective approval from the Department and DoF is required. This will be undertaken as soon as possible.

An initial Deed of Variation extending a lease break date by 12 months to 30 June 2026 for OPONI’s New Cathedral Buildings was approved by Land & Property Services (LPS) subject to strict conditions. A subsequent request in December 2025 to extend the break date further to 30 June 2027 did not receive LPS approval due to the previous approval and conditions. In addition, the December 2025 Business Case was assessed as non-compliant with Better Business Cases NI guidance, lack of agreed timeline and project plan and policy controls. As retrospective approval could not be granted by DoF, total associated costs to move the lease break date from 30 June 2026 to 30 June 2027of £636,298 in revenue and £319,047 in capital have been classified as irregular expenditure.

7.4 Police Service of Northern Ireland

During the 2025-26 financial year, payments for the Competency Related Threshold Payment (CRTP) allowance were made to officers and staff without sufficiently confirming that eligibility was met and that policy requirements were being enforced. The total value of the irregular spend was £4.2m. Revisions to the CRTP Attendance Process are being made and are in the final stages of being implemented.

In response to the alleged theft of ammunition during the financial year, the Chief Constable commissioned an independent review of PSNI arrangements for the procurement, handling, storage, movement and control of police-issued firearms and ammunition, led by Chief Constable Simon Chesterman (Civil Nuclear Constabulary), the National Police Chiefs' Council (NPCC) lead for firearms policing. The Review's recommendations have been accepted in full and implementation is being progressed through PSNI's Firearms Strategic Board, with delivery planned by March 2027.

In late 2025, the PSNI managed a localised information security incident following the recovery of a digital storage device found within a bag donated to a charity shop. The Service initiated its response immediately on notification, contained the incident and reviewed local working practices and controls within the relevant business area. Improvement actions are being progressed to embed learning and strengthen compliance.

7.5 Reports by the Northern Ireland Audit Office and Public Accounts Committee

The C&AG undertakes other statutory activities that are not related to the audit of the body's financial statements, such as VFM reports. These are then normally considered by the Public Accounts Committee (PAC) at a public evidence session before a formal report is issued.

The current VFM and PAC Reports that have been issued to DoJ include:

- Continuous Improvement arrangements in policing – May 2025 and April 2026;
- Reducing Adult Re-offending in Northern Ireland - August 2025;
- PSNI Fleet Management - April 2025;
- Speeding Up Justice: Avoidable Delay in the Criminal Justice System - October 2021;
- Injury on duty schemes for officers in the PSNI and the NIPS - March 2020; and
- Managing Legal Aid - January 2017.

The Department continues to ensure that appropriate action is taken to implement the recommendations made and progress is reported to the DARAC as well as the respective Agency Audit Committees.

7.6 Priority 1 recommendations from Internal Audit

During 2025-26, there were forty-one satisfactory reports issued by Internal Audit across the Core Department and Agencies. An audit of the Operation of Tribunals within the NICTS was awarded a satisfactory opinion but with one priority recommendation made in relation to the claiming and approval of members' fees and expenses. Two limited opinions were issued for audits conducted in 2024-25, namely Sponsor Control of PSNI and Behaviour and Discipline in NIPS and these remain limited pending the implementation of outstanding priority 1 recommendations. The implementation of any Priority 1 recommendations relating to these audits are subject to review by both Internal Audit and the Audit and Risk Assurance Committee for the relevant business area.

8 Accounting Officer statement on assurance

The Department 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 Department's Internal Audit service provided by DoF, operating to Public Sector Internal Audit Standards. Internal Audit delivers an agreed prioritised programme of systems-based audits covering all Departmental 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.

The Department has maintained a framework of control to ensure that there are sufficient control 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 DoJ in delivering its statutory duties and to meet the aims and objectives set by the Minister, 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 MPMNI.

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 Finance Director (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 NI 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 Scheme[1].

Colm McKenna was appointed as a Non-Executive Board Member of the Departmental Management Board on 1 August 2024 for a three-year period. He is also the Chair of the DARAC. Catherine Dolliver was also appointed as a Non-Executive Board Member of the Departmental Management Board on 1 August 2024 for a three-year period. Non-Executive Board Members may terminate their appointment by providing one month's notice in writing.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Minister and most senior management (i.e. Board Members) of the Department.

Remuneration and pension entitlements - Minister

[Audited information]

Single total figure of remuneration

Ministers	2025-26				2024-25			
	Salary	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1,000)	Total (to nearest £1,000)	Salary	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1,000)	Total (to nearest £1,000)
	£	£	£	£	£	£	£	£
Naomi Long MLA	38,000	-	10,000	48,000	38,000	-	12,000	50,000

** 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.*

Remuneration and pension entitlements – Officials

[1] Civil Service Commissioners for Northern Ireland (nicscommissioners.org)

[Audited information]

Single total figure of remuneration

Officials and Non-Executive Members	Salary	Benefits in kind (to nearest £100)	*Pension Benefits (to nearest £1,000)	Total
				2025-26
	£000	£000	£000	£000
Hugh Widdis Permanent Secretary	160-165	-	50	210-215
Sean Holland CBE Deputy Secretary, Access to Justice	120-125	-	139	260-265
Deborah Brown Deputy Secretary, Justice Delivery	115-120 (full year equivalent 120-125)	-	89	205-210
Beverley Wall Deputy Secretary, Reducing Offending and Director General NI Prison Service	120-125	-	111	230-235
Mark Goodfellow Deputy Secretary, Safer Communities	110-115	-	138	250-255
Glyn Capper Deputy Secretary, Northern Ireland Courts and Tribunal Service	120-125	-	65	185-190
Colm McKenna Non-Executive Board Member	5-10	0.2	-	5-10
Catherine Dolliver Non-Executive Board 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.*

Remuneration and pension entitlements - Officials (continued)

[Audited information]

Single total figure of remuneration

				2024-25
Officials and Non-Executive Members	**Salary**	**Benefits in kind (to nearest £100)**	***Pension Benefits (to nearest £1,000)**	**Total**
	£000	**£000**	**£000**	**£000**
Hugh Widdis Permanent Secretary (from 15 April 2024)	145-150 (full year equivalent 150-155)	-	37	180-185
Richard Pengelly CB Permanent Secretary (until 14 April 2024)	5-10 (full year equivalent 140-145)	-	58	60-65
Sean Holland CBE Deputy Secretary, Access to Justice	115-120	-	53	170-175
Deborah Brown Deputy Secretary, Justice Delivery	110-115 (full year equivalent 115-120)	-	75	185-190
Beverley Wall Deputy Secretary, Reducing Offending and Director General NI Prison Service	110-115	-	82	195-200
Mark Goodfellow Deputy Secretary, Safer Communities	105-110	-	94	200-205
Glyn Capper Deputy Secretary, Northern Ireland Courts and Tribunal Service	110-115	-	76	185-190
Colin Kennedy Non-Executive Board Member (until 31 July 2024)	0-5	0.1	-	0-5
Dr Joanne McDowell Non-Executive Board Member (until 31 July 2024)	0-5	0.1	-	0-5
Colm McKenna Non-Executive Board Member (from 1 August 2024)	0-5	0.1	-	0-5
Catherine Dolliver Non-Executive Board Member (from 1 August 2024)	0-5	0.1	-	0-5

The salary figures presented in this table are based on actual payments made during the financial year.

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

Salary

'Salary' includes gross salary; 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 accrual payments made by the Department of Justice during the 2025-26 financial year and actual payments for the 2024-25 financial year.

The Department of Justice was under the direction and control of Naomi Long MLA during the financial year. Her salary and allowances were paid by the Department and have been included in these 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 the employer and treated by HM Revenue and Customs (HMRC) as a taxable emolument.

Fair pay disclosures

Pay ratios - Core Department and Agencies

[Audited information]

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 the Department in the financial year 2025-26 was £160,000 to £165,000 (2024-25: £145,000 to £150,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

Core Department and Agencies			2025-26
	25th percentile	Median	75th percentile
Total remuneration (£)	32,324	39,504	49,515
Pay ratio	5.0:1	4.1:1	3.3:1

Core Department and Agencies			2024-25
	25th percentile	Median	75th percentile
Total remuneration (£)	29,693	34,524	43,815
Pay ratio	5.0:1	4.3:1	3.4:1

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.

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.

For 2025-26 and 2024-25, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2025-26, four employees (2024-25: four) received remuneration in excess of the highest paid director.

Remuneration in 2025-26 ranged from £22,000 to £270,000 (2024-25: £21,000 to £231,000).

Percentage Change in Remuneration - Core Department and Agencies

[Audited information]

Reporting bodies are also required to disclose the percentage change from the previous financial year in the:

- salary and allowances; and
- performance pay and bonuses

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

The percentage changes in respect of the Department are shown in the following table. It should be noted that the calculation for the highest paid director is based on the mid-point of the band within which their remuneration fell in each year. DoJ has not paid any performance pay or bonuses in the years below.

Core Department and Agencies	2025-26 v 2024-25	2024-25 v 2023-24
	%	%
Percentage change for:		
Average employee salary and allowances	14%	10.6%
Highest paid director's salary and allowances	10.17%	3.51%

Pension entitlements - Minister

[Audited information]

	Accrued pension at pension age as at 31/3/26	Real increase in pension at pension age	CETV* at 31/3/26	CETV at 31/3/25	Real increase in CETV
	£000	£000	£000	£000	£000
Naomi Long MLA	0-5	0-2.5	72	59	6

** Cash Equivalent Transfer Value*

Ministerial pensions

Pension benefits for Ministers are provided by the Assembly Members' Pension Scheme (Northern Ireland) 2016 (AMPS). This is a Career Average Revalued Earnings (CARE) scheme which was introduced for new and existing members by the Assembly Members (Pensions) Determination (Northern Ireland) 2016.

In 2011, the Assembly passed the Assembly Members (Independent Financial Review and Standards) Act (Northern Ireland) 2011 (2011 Act) establishing a panel to make determinations in relation to the salaries, allowances and pensions payable to members of the Northern Ireland Assembly. The tenure of the first panel ended in July 2016. As a consequence of the Assembly Commission's desire to consider a reform of the Panel and the political situation between March 2017 and January 2020, a new Panel was not appointed. Legislation to reform and rename the panel, although started, was not completed before the dissolution of the Assembly on 28 March 2022. However, the Assembly Members (Independent Remuneration Board) Act (Northern Ireland) 2025, enacted in late 2025, replaced the former panel with an Independent Remuneration Board (the Board) responsible for determining Members' pay and pensions. The AMPS continues to operate under the 2016 Determination until a new Determination is issued by the Board.

MLAs (or "Members") aged 55 or over on 1 April 2015 and in continuous service between 1 April 2015 and 6 May 2016 retained their Final Salary pension arrangements under transitional protection until 6 May 2021. In December 2018, the Court of Appeal ruled that the transitional protection offered to members of the Judiciary and Firefighters Schemes, when their schemes were reformed, was discriminatory on grounds of age. This is known as the McCloud Judgement. As a result of this decision, the government agreed to provide remedy to eligible members across the main public sector schemes. This judgement could have an impact on MLAs who missed out on the transitional protection policy in the AMPS because of their age. The applicability of, and approach to, the McCloud judgement in relation to this scheme is a matter for the Independent Remuneration Board.

As Ministers are MLAs, they also accrue an MLA's pension under the AMPS (details of which are not included in this report). Pension benefits for Ministers under transitional protection arrangements accrued on a "contribution factor" basis, taking account of service as a Minister, up to 5 May 2021, when all members of the scheme moved to CARE. The contribution factor was the relationship between salary as a Minister and salary as an MLA for each year of service as a Minister. These pension benefits are based on the accrual rate (1/50th or 1/40th) multiplied by the cumulative contribution factors and the relevant final salary as an MLA. Up to 5 May 2021 those Ministers under the transitional protection arrangements paid contributions of either 9% or 12.5% of their Ministerial salary, depending on the accrual rate.

Pension benefits for all other Ministers accrue on a career average (CARE) basis and are payable at the same time as MLAs’ pension benefits become payable under the AMPS. Pensions are increased annually in line with changes in the Consumer Prices Index. The contribution paid in the CARE Scheme is 9% of the Ministerial salary. There is also an employer contribution paid by the Consolidated Fund, out of money appropriated by Act of Assembly for that purpose, representing the balance of cost. Following the publication of the 2023 triennial valuation of the AMPS by the Government Actuary’s Department, the employer contribution rate remained unchanged and continues to be paid at 17.1%. The accrued pension quoted is the pension the Minister is entitled to receive when they reach normal retirement age for their section of the Scheme. Under the CARE element of the AMPS, Normal Retirement Age is linked to State Pension Age. Any Final Salary pension accrued before 6 May 2021 will continue to be payable at a Normal Retirement Age of 65.

The cash equivalent transfer value (CETV)

This 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. It 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 pension benefits, they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service, not just their current appointment as a Minister. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended).

The real increase in the value of the CETV

This is the increase in accrued pension due to the Assembly Commission’s contributions to the AMPS and excludes increases due to inflation and contributions paid by the Minister and is calculated using valuation factors for the start and end of the period.

Pension benefits - Officials

[Audited information]

Officials	Accrued pension at pension age as at 31/3/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/26**	CETV at 31/3/25	Real increase in CETV	Employer contribution to partnership pension account (Nearest £100)
	£000	£000	£000	£000	£000	£000
Hugh Widdis Permanent Secretary	70-75 plus 10-15 lump sum	2.5-5 plus 0-2.5 lump sum	1372	1,264	30	-
Sean Holland CBE Deputy Secretary, Access to Justice	45-50	5-7.5	872	732	124	-
Deborah Brown Deputy Secretary, Justice Delivery	40-45 plus 90-95 lump sum	2.5-5 plus 5-7.5 lump sum	867	753	67	-
Beverley Wall Deputy Secretary, Reducing Offending and Director General NI Prison Service	55-60 plus 135-140 lump sum	5-7.5 plus 7.5-10 lump sum	1,253	1,089	99	-
Mark Goodfellow Deputy Secretary, Safer Communities	60-65 plus 150-155 lump sum	5-7.5 plus 10-12.5 lump sum	1369	1,168	130	-
Glyn Capper Deputy Secretary, Northern Ireland Courts and Tribunals Service	45-50	2.5-5	853	759	46	-

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

Compensation for loss of office

There were no compensation benefits paid by the Department to any senior staff members during the financial year (2024-25: £Nil).

Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015. The alpha scheme and all previous scheme arrangements are unfunded with the cost of benefits met by monies voted each year. The majority of members of the Classic, Premium, Classic Plus and Nuvos pension arrangements (collectively known as the Principal Civil Service Pension Scheme (Northern Ireland) [PCSPS(NI)]) also moved to alpha from that date. Transitional protection measures introduced alongside these reforms meant any members who on 1 April 2012 were within 10 years of their normal pension age remained in their previous scheme arrangement (full protection) and those who were between 13.5 years and 10 years of their normal pension age were given a choice between moving to alpha on 1 April 2015 or at a later date determined by their age (tapered protection).

McCloud Judgement 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.

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

- ensuring all active members are treated equally for future service as members of the reformed alpha scheme only from 1 April 2022; and

- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the remedy period) retrospectively calculated under either the current (reformed) scheme rules, or the older (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.

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

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as the Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. 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 From	**Annualised Rate of Pensionable Earnings (Salary Bands) 1 April 2025 to 31 August 2025 To**	**Contribution rates – All members from 1 April 2025 to 30 June 2025**	***Contribution rates – All members from 1 July 2025**
£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 From	Annualised Rate of Pensionable Earnings (Salary Bands) 1 September 2025 onwards To	Contribution rates – All members
£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

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

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

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

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).

STAFF REPORT

Staff costs

[Audited information]

Departmental Group				2025-26	2024-25
	Permanently Employed *Staff	Others	Minister	Total	Total
	£000	£000	£000	£000	£000
Wages and salaries	639,145	13,441	38	**652,624**	615,953
Social security costs	87,357	16	5	**87,378**	69,158
Other pension costs	74,629	30	6	**74,665**	64,491
Pension provision	92,389	-	-	**92,389**	92,955
Total Gross Costs	**893,520**	**13,487**	**49**	**907,056**	**842,557**
Less recoveries in respect of outward secondments	(1,311)	-	-	**(1,311)**	(1,460)
Total Net Costs	**892,209**	**13,487**	**49**	**905,745**	**841,097**
Of which:					
Core Department and Agencies	210,209	9,733	49	**219,991**	197,209
NDPBs	683,311	3,754	-	**687,065**	645,348
Total Gross Costs	**893,520**	**13,487**	**49**	**907,056**	**842,557**

** Permanently employed staff includes the cost of the Department's Special Adviser who was paid in the pay band £65,000-69,999 (2024-25: £65,000-69,999).*

Departmental Group					2025-26
	Charged to Administra-tion	Charged to Programme	Sub-total Charged to SoCNE	Charged to Capital Projects	Total
	Note 4	Note 5			
	£000	£000	£000	£000	£000
Core Department and Agencies	37,402	179,060	216,462	3,529	**219,991**
NDPBs	-	687,067	687,067	(2)	**687,065**
Total Gross Costs	**37,402**	**866,127**	**903,529**	**3,527**	**907,056**

Departmental Group					2024-25
	Charged to Administra-tion	Charged to Programme	Sub-total Charged to SoCNE	Charged to Capital Projects	Total
	Note 4	Note 5			
	£000	£000	£000	£000	£000
Core Department and Agencies	32,941	161,631	194,572	2,637	197,209
NDPBs	-	645,348	645,348	-	645,348
Total Gross Costs	**32,941**	**806,979**	**839,920**	**2,637**	**842,557**

The NICS main pension schemes are unfunded multi-employer defined benefit schemes, but the Department 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 the DoF to consult on changes to the scheme. Further information can be found on the DoF website https://www.finance-ni.gov.uk/articles/northern-ireland-civil-service-pension-scheme-valuations.

For 2025-26, employers' contributions of £75,833,607 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25: £69,779,476 at 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £216,545 (2024-25: £206,251) 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 £1,031; 0.5% (2024-25: £1,771; 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.

175 persons (2024-25: 158 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £18,414,174 (2024-25: £21,400,259).

Northern Ireland Courts and Tribunals Service

Judicial office holders are 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 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 NI 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 officeholders in the case of O'Brien v Ministry of Justice (MoJ) and related litigation, including in NI.

Provision for the excepted fee paid judicial office holders' pension entitlement is recognised in the MoJ JPS Accounts. Accordingly, NICTS accounts for employer contributions payable to the JPS for eligible fee paid judicial office holders as they are incurred.

Average number of persons employed

The average number of whole-time equivalent persons employed during the year was as follows. These figures include those working in the Core Department as well as its Agencies and other bodies included within the consolidated Departmental resource account (including senior management, ministers, special advisers, staff on secondment or loan into the Department and agency/temporary staff but excluding staff on secondment to other organisations).

[Audited information]

Departmental Group					2025-26	2024-25
	Permanently Employed *Staff	Others	Minister	Special Advisers	Total	Total
	Number	Number	Number	Number	Number	Number
Safer Communities	9,368	72	-	-	9,440	9,503
Access to Justice	736	233	-	-	969	933
Reducing Offending	1,809	23	-	-	1,832	1,799
Justice Delivery	547	60	1	1	609	590
Total	**12,460**	**388**	**1**	**1**	**12,850**	**12,825**
Of which:						
Core Department and Agencies	3,377	326	1	1	3,705	3,615
NDPBs	9,083	62	-	-	9,145	9,210
Total	**12,460**	**388**	**1**	**1**	**12,850**	**12,825**

** Of the total, 52 members of staff (2024-25: 39) were engaged on capital projects.*

Staff composition

The number of persons employed at 31 March 2026 by the Core Department and its Agencies was as follows:

Core Department and Agencies			2025-26			2024-25
	Female	Male	Total	Female	Male	Total
	Number	Number	Number	Number	Number	Number
Departmental Board	3	5	8	3	5	8
Senior Civil Service	14	16	30	15	15	30
Departmental employees	1,907	1,816	3,723	1,843	1,780	3,623

The breakdown of Senior Civil Service staff by pay scale is as follows:

Core Department and Agencies

Pay Scale	Banding in 2025-26	2025-26	2024-25
		Number	Number
Pay Scale 1	£88,268 to £97,070	24	23
Pay Scale 2	£113,060 to £123,946	5	6
Pay Scale 3	£146,469 to £163,267	1	1
Pay Scale 4	£197,659 to £220,804	-	-

Managing attendance

The Department had an overall sickness absence rate of 18.3 days lost per employee in 2025-26 (2024-25: 18.7 days). Annual sickness absence figures can be found at [Sickness Absence in the Northern Ireland Civil Service 2024-25 Northern Ireland Statistics and Research Agency]. The 2025-26 sickness absence data is not currently available and will be published later this year.

Staff policies

Employment, training and advancement of disabled persons

The NICS is a lead partner of Employers for Disability NI (EFDNI) and is an accredited 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 DfC 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.

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 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 ECNI 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.

Employee Consultation and Trade Union relationships

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. The DoJ has its own Departmental Whitley structure that considers matters unique to the Department and its Agencies.

Pensions and early departure costs

Present and past employees of the Department and its Agencies are covered by either the NICS pension arrangements, NI Local Government Officers' Superannuation Committee (NILGOSC), Teachers' Superannuation Scheme or Broadly By Analogy (BBA) Pensions. Those entities covered by each scheme meet 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 on an accrued basis annually.

The Department is also required to meet the additional cost of benefits beyond the normal benefits in respect of employees who retire early. The Department provides in full for this cost, charged against the Statement of Comprehensive Net Expenditure, when an early retirement programme has been announced. In addition to information contained within the Remuneration and Staff Report, Notes 1.18, 1.20 and 16 to the Accounts provide further detail on how the pension liabilities are calculated.

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 NICSHR[2]. 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.

NICSHR learning and development 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 LInKS learning management system icon on all NICS desktops. The themes covered in our portfolio of training are:

- Policy and Government;
- Leadership and Management;
- Collaborative & Collective Working;

[2] NICSHR is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance.

- Innovation, Improvement & Transformation;
- Health and Wellbeing; and
- Digital Skills Development.

Employee engagement

Employee engagement within the DoJ has been facilitated through a combination of in-person meetings, activities and virtual sessions. The DoJ Engagement and Communications Forum meet regularly, both in-person and online, and comprises representatives from business areas across the Department and its Agencies. The contribution of members has helped inform the development and implementation of a broad range of staff engagement initiatives. These include:

- Mentoring Circles for staff at Admin Assistant (AA)/Admin Officer (AO) grades;
- Executive Officer (EO) Connect sessions delivered by senior management on a selection of topics including, An Overview of the Civil Service; Finance, An Overview; EO Development and Role of a Line Manager;
- Enhancements to the DoJ Induction Hub on the DoJ Intranet, including 'learning maps;
- Ongoing Support for a Menopause Support Group;
- Staff Webinars to provide direct communication across the Department and enable colleagues to come together to receive updates and discuss important issues relating to the DoJ;
- Participation in Diversity events aimed at promoting the DoJ and its services as a diverse and inclusive organisation;
- Circulation of regular health/wellbeing messages to Wellbeing Champions across the Department for dissemination to staff across their respective business areas as well as publication on the Departmental Intranet;
- A focus on effective internal communication tools including regular staff update emails; and
- Health assessments delivered by the NICS Well Team proved extremely valuable, offering staff the opportunity to gain a clearer picture of their overall health and to receive personalised wellbeing advice.

Employee engagement scores

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: 47%). 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 EEI of 59% (2023: 54%), compared to the NICS average of 56% (2023: 54%). The 2025 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 turnover

The Departmental Turnover percentage (the total number of people that have left the Department including those who have moved within the NICS) for 2025-26 is 7.6%, and the General Turnover percentage (the people who have left the Department and have not gone elsewhere in the NICS) is 4.4%. This has been calculated by NICSHR based on the Cabinet Office Guidance on calculations for Turnover in the Civil Service.

Core Department and Agencies	2025-26		2024-25	
	Departmental Turnover Rate	General Turnover Rate	Departmental Turnover Rate	General Turnover Rate
	%	%	%	%
Forensic Science Northern Ireland	10.6	7.8	7.2	3.9
Legal Services Agency Northern Ireland	5.4	2.3	8.4	1.5
Northern Ireland Courts and Tribunals Service	9.4	2.5	12.4	4.3
Northern Ireland Prison Service	5.1	4.5	7.4	6.6
Youth Justice Agency	12.0	9.9	8.1	5.1
Core Department and Agencies	**7.6**	**4.4**	**7.6**	**5.8**

Off-payroll payments

[Audited information]

The Department had the following 'off-payroll' engagements during the financial year as per the criteria set by the DoF. None of the Departmental Board Members are paid 'off payroll'.

Temporary off-payroll worker engagements as at 31 March 2026:

	Core Department and Agencies	NDBPs	Departmental Group
	Number	Number	Number
Number of existing engagements	32	1	**33**
Of which have:		-	
Existed for less than one year at time of reporting	8	1	**9**
Existed for between one and two years at time of reporting	2	-	**2**
Existed for between two and three years at time of reporting	2	-	**2**
Existed for between three and four years at time of reporting	-	-	**0**
Existed for four or more years at time of reporting	20	-	**20**

All temporary off-payroll workers engaged at any point during the year ended 31 March 2026:

	Core Department and Agencies	NDBPs	Departmental Group
	Number	Number	Number
Number of off-payroll workers engaged during the year	32	4	**36**
Of which:			
Not subject to off-payroll legislation	32	-	**32**
Number determined as out-of-scope of IR35	-	4	**4**
Number determined as in-scope of IR35	-	-	**-**
Number of engagements reassessed for compliance or assurance purposes during the year	-	-	**-**
Of which: Number of engagements that saw a change to IR35 status following review	-	-	**-**
Number of engagements where the status was disputed under provisions in the off-payroll legislation	-	-	**-**
Of which: Number of engagements that saw a change to IR35 status following review	-	-	**-**

Expenditure on consultancy

[Audited information]

In 2025-26, the Department paid £268,687 (2024-25: £583,459) to external consultants. These amounts are included in Professional and consultancy costs disclosed within Notes 4 and 5 to the financial statements.

Reporting of Civil Service and other compensation schemes - exit packages

[Audited information]

Departmental Group			**2025-26**			**2024-25**
	Compulsory redundancies	**Other departures**	**Total exit packages**	**Compulsory redundancies**	**Other departures**	**Total exit packages**
Exit package by cost band:	**Number**	**Number**	**Number**	**Number**	**Number**	**Number**
Below £10,000	-	7	**7**	-	5	5
£10,000 - £25,000	-	1	**1**	-	5	5
£25,001 - £50,000	-	1	**1**	-	4	4
£50,001 - £100,000	-	2	**2**	-	6	6
£100,001 - £150,000	-	-	**-**	-	-	-
£150,001 - £200,000	-	-	**-**	-	-	-
Over £200,000	-	-	**-**	-	-	-
Total number of exit packages	**-**	**11**	**11**	**-**	**20**	**20**
Of which:						
Core Department and Agencies	-	11	11	-	19	19
NDPBs	-	-	-	-	1	1
Total	**-**	**11**	**11**	**-**	**20**	**20**
Value	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Total resource cost £	**-**	**218**	**218**	**-**	**685**	**685**
Of which:						
Core Department and Agencies	-	218	218	-	660	660
NDPBs	-	-	-	-	25	25
Total	**-**	**218**	**218**	**-**	**685**	**685**

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

ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

ASSEMBLY ACCOUNTABILITY

Statement of Outturn against Assembly Supply (SOAS)

In addition to the primary statements prepared under International Financial Reporting Standards (IFRS), the Government Financial Reporting Manual (FReM) requires the Department of Justice to prepare a Statement of Outturn against Assembly Supply (SOAS) and supporting notes.

The SOAS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly.

The SOAS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated Fund), that the Assembly gives statutory authority for entities to utilise. The Estimate details Supply and is voted on by the Assembly at the start of the financial year and is then normally revised by a Supplementary Estimate at the end of the financial year. It is the final Estimate, normally the Spring Supplementary Estimate, which forms the basis of the SOAS.

Should an entity exceed the limits set by its Supply Estimate, and corresponding Act of the Assembly, called control limits, its accounts will receive a qualified opinion.

The format of the SOAS mirrors the Supply Estimates to enable comparability between what the Assembly approves and the final outturn. The Supply Estimates are voted by the Assembly and published on the DoF website.

The SOAS contains a summary table, detailing performance against the control limits that the Assembly has voted on, cash spent (budgets are compiled on an accruals basis and so outturn will not exactly reconcile to cash spent) and administration.

The supporting notes detail the following: Outturn detailed by Estimate line, providing a more detailed breakdown (SOAS 1); a reconciliation of Outturn to Net Expenditure in the Statement of Comprehensive Net Expenditure (SoCNE), to tie the SOAS to the financial statements (SOAS 2); a reconciliation of Net Resource Outturn to Net Cash Requirement (SOAS 3); and an analysis of income payable to the Consolidated Fund (SOAS 4).

The SOAS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided in the Financial Review section of the Performance Report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in Chapter 1 of the Consolidated Budgeting Guidance available on gov.uk.

The SOAS provides a detailed view of financial performance, in a form that is voted on and recognised by the Assembly. The Financial Review, in the Performance Report, provides a summarised discussion of Outturn against Estimate and functions as an introduction to the SOAS disclosures.

Key to information presented in the Statement of Outturn against Assembly Supply:

Colour	Type of expenditure
	Outturn
	Estimate
	Outturn vs Estimate saving/(excess)

The notes on pages 128 to 191 form part of these Accounts.

Summary of Resource and Capital Outturn 2025-26 - all figures presented in £000

Type of spend	Note	Outturn			Estimate			2025-26 Outturn vs Estimate (including Virements) saving/ (excess)		2024-25 Outturn
		Voted	Non-Voted	Total	Voted	Non-Voted	Total	Voted	Total	Total
		£000	£000	£000	£000	£000	£000	£000	£000	£000
Departmental Expenditure Limit (DEL)										
- Resource	SOAS 1.1	1,529,388	10,053	1,539,441	1,539,089	8,923	1,548,012	9,701	8,571	1,434,695
- Capital	SOAS 1.2	98,782	-	98,782	101,494	-	101,494	2,712	2,712	85,611
Total DEL		**1,628,170**	**10,053**	**1,638,223**	**1,640,583**	**8,923**	**1,649,506**	**12,413**	**11,283**	**1,520,306**
Annually Managed Expenditure (AME)										
- Resource	SOAS 1.1	245,304	(409)	244,895	531,193	(383)	530,810	285,889	285,915	255,431
- Capital	SOAS 1.2	335	-	335	700	-	700	365	365	197
Total AME		**245,639**	**(409)**	**245,230**	**531,893**	**(383)**	**531,510**	**286,254**	**286,280**	**255,628**
Total Budget										
- Resource	SOAS 1.1	1,774,692	9,644	1,784,336	2,070,282	8,540	2,078,822	295,590	294,486	1,690,126
- Capital	SOAS 1.2	99,117	-	99,117	102,194	-	102,194	3,077	3,077	85,808
Total Budget Expenditure		**1,873,809**	**9,644**	**1,883,453**	**2,172,476**	**8,540**	**2,181,016**	**298,667**	**297,563**	**1,775,934**
Non-Budget Expenditure		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Budget and Non-Budget		**1,873,809**	**9,644**	**1,883,453**	**2,172,476**	**8,540**	**2,181,016**	**298,667**	**297,563**	**1,775,934**

Figures in the areas outlined in bold are Voted totals subject to Assembly control.

The notes on pages 128 to 191 form part of these Accounts.

Net Cash Requirement 2025-26 - all figures presented in £000

Type of spend	Note	2025-26 Outturn Total £000	2025-26 Estimate Total £000	2025-26 Outturn vs Estimate (including Virements) saving/ (excess) Total £000	2024-25 Outturn Total £000
Net Cash Requirement	SOAS 3	1,666,170	1,995,003	**328,833**	1,614,891

Figures in the areas outlined in bold are Voted totals subject to Assembly control.

Administration Costs 2025-26 - all figures presented in £000

Type of spend	Note	2025-26 Outturn Total £000	2025-26 Estimate Total £000	2025-26 Outturn vs Estimate (including Virements) saving/ (excess) Total £000	2024-25 Outturn Total £000
Administration costs	SOAS 1.1	48,491	49,485	**994**	42,690

The notes on pages 128 to 191 form part of these Accounts.

Notes to the Statement of Outturn against Assembly Supply 2025-26 - all figures presented in £000

SOAS 1 Outturn detail by Estimate line

SOAS 1.1 Analysis of Resource Outturn detail by Estimate line

Type of spend	Outturn*							Estimate			2025-26 Outturn vs Estimate (including Virement) saving/ (excess)	2024-25 Outturn
	Administration			Programme								
	Gross	Income	Net	Gross	Income	Net	Total	Total	Virement	Total including Virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Spending in Departmental Expenditure Limit (DEL)												
Voted expenditure												
1. Access to Justice	21,491	(643)	20,848	256,638	(55,164)	201,474	222,322	223,450	-	223,450	1,128	215,134
Of which:												
Access to Justice - Core Department	12,763	(409)	12,354	24,244	(9,612)	14,632	26,986	26,265	-	26,265	(721)	21,821
NI Courts and Tribunals Service	8,728	(234)	8,494	98,678	(43,207)	55,471	63,965	65,881	-	65,881	1,916	63,398
Legal Services Agency NI	-	-	-	132,329	(2,345)	129,984	129,984	129,833	-	129,833	(151)	128,518
*Criminal Justice Inspection NI**	-	-	-	1,387	-	1,387	1,387	1,471	-	1,471	84	1,397
2. Safer Communities	11,235	(454)	10,781	104,831	(9,531)	95,300	106,081	108,786	(402)	108,384	2,303	96,233
Of which:												
Safer Communities - Core Department	11,235	(454)	10,781	36,887	(9,147)	27,740	38,521	40,268	(402)	39,866	1,345	33,774
Forensic Science NI	-	-	-	18,068	(384)	17,684	17,684	17,927	-	17,927	243	16,132
*Probation Board for NI**	-	-	-	28,100	-	28,100	28,100	28,172	-	28,172	72	26,191
*Office of the Police Ombudsman for NI**	-	-	-	11,882	-	11,882	11,882	12,322	-	12,322	440	10,638
*NI Policing Board**	-	-	-	6,400	-	6,400	6,400	6,498	-	6,498	98	5,903
*Police Rehabilitation & Retraining Trust**	-	-	-	1,835	-	1,835	1,835	1,869	-	1,869	34	1,945
*NI Police Fund**	-	-	-	1,454	-	1,454	1,454	1,522	-	1,522	68	1,463
*RUC George Cross Foundation**	-	-	-	205	-	205	205	208	-	208	3	187

** NDPB outturn is recorded Net.*

The notes on pages 128 to 191 form part of these Accounts.

SOAS 1.1 Analysis of Resource Outturn detail by Estimate line (continued)

											2025-26	2024-25
Type of spend	Outturn*							Estimate			Outturn vs Estimate (including Virement) saving/ (excess)	Outturn
	Administration			Programme								
	Gross	Income	Net	Gross	Income	Net	Total	Total	Virement	Total including Virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Spending in Departmental Expenditure Limit (DEL) (continued)												
3. Reducing Offending	17,271	(409)	16,862	195,548	(14,850)	180,698	197,560	197,158	402	197,560	-	179,273
Of which:												
Reducing Offending – Core Department	5,418	(409)	5,009	17,278	(9,146)	8,132	13,141	11,733	402	12,135	(1,006)	10,850
NI Prison Service	11,853	-	11,853	161,014	(5,699)	155,315	167,168	167,910	-	167,910	742	152,537
Youth Justice Agency	-	-	-	17,256	(5)	17,251	17,251	17,515	-	17,515	264	15,886
4. Police Service of NI*	-	-	-	1,003,425	-	1,003,425	1,003,425	1,009,695	-	1,009,695	6,270	934,069
Total Voted DEL	**49,997**	**(1,506)**	**48,491**	**1,560,442**	**(79,545)**	**1,480,897**	**1,529,388**	**1,539,089**	**-**	**1,539,089**	**9,701**	**1,424,709**
Non-Voted expenditure												
5. NI Courts and Tribunals Service - Consolidated Fund Standing Services	-	-	-	11,805	-	11,805	11,805	11,923	-	11,923	118	11,035
6. Consolidated Fund Extra Receipts	-	-	-	-	(1,752)	(1,752)	(1,752)	(3,000)	-	(3,000)	(1,248)	(1,049)
Total Non-Voted DEL	**-**	**-**	**-**	**11,805**	**(1,752)**	**10,053**	**10,053**	**8,923**	**-**	**8,923**	**(1,130)**	**9,986**
Total Resource spending in DEL	**49,997**	**(1,506)**	**48,491**	**1,572,247**	**(81,297)**	**1,490,950**	**1,539,441**	**1,548,012**	**-**	**1,548,012**	**8,571**	**1,434,695**

** NDPB outturn is recorded Net.*

The notes on pages 128 to 191 form part of these Accounts.

SOAS 1.1 Analysis of Resource Outturn detail by Estimate line (continued)

Type of spend	Outturn*							Estimate			2025-26 Outturn vs Estimate (including Virement) saving/ (excess)	2024-25 Outturn
	Administration			Programme								
	Gross	Income	Net	Gross	Income	Net	Total	Total	Virement	Total including Virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Spending in Annually Managed Expenditure (AME)												
Voted expenditure												
Of which:												
7. Core Department	-	-	-	3,582	-	3,582	3,582	153,027	-	153,027	149,445	(18,234)
8. NI Courts and Tribunals Service	-	-	-	(682)	-	(682)	(682)	194	-	194	876	116
9. Legal Services Agency NI	-	-	-	(3,504)	-	(3,504)	(3,504)	20,817	-	20,817	24,321	15,566
10. Forensic Science NI	-	-	-	346	-	346	346	50	296	346	-	56
11. NI Prison Service	-	-	-	2,467	-	2,467	2,467	4,537	(432)	4,105	1,638	1,240
12. Youth Justice Agency	-	-	-	127	-	127	127	90	37	127	-	(150)
13. PSNI Pensions*	-	-	-	262,134	-	262,134	262,134	275,362	-	275,362	13,228	249,646
14. Police Service of NI*	-	-	-	(19,082)	-	(19,082)	(19,082)	74,607	-	74,607	93,689	6,528
15. Other NDPBs*	-	-	-	(483)	-	(483)	(483)	2,209	-	2,209	2,692	783
16. NI Judicial Pension Scheme	-	-	-	399	-	399	399	300	99	399	-	253
Total Voted AME	**-**	**-**	**-**	**245,304**	**-**	**245,304**	**245,304**	**531,193**	**-**	**531,193**	**285,889**	**255,804**
Non-Voted expenditure												
17. NI Courts and Tribunals Service - Consolidated Fund Standing Services	-	-	-	(409)	-	(409)	(409)	(383)	-	(383)	26	(373)
Total Non-Voted AME	**-**	**-**	**-**	**(409)**	**-**	**(409)**	**(409)**	**(383)**	**-**	**(383)**	**26**	**(373)**
Total Resource spending in AME	**-**	**-**	**-**	**244,895**	**-**	**244,895**	**244,895**	**530,810**	**-**	**530,810**	**285,915**	**255,431**

** NDPB outturn is recorded Net.*

The notes on pages 128 to 191 form part of these Accounts.

SOAS 1.1 Analysis of Resource Outturn detail by Estimate line (continued)

Type of spend	Outturn*							Estimate			2025-26 Outturn vs Estimate (including Virement) saving/ (excess)	2024-25 Outturn
	Administration			Programme								
	Gross	Income	Net	Gross	Income	Net	Total	Total	Virement	Total including Virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Total Non-Budget	-	-	-	-	-	-	-	-	-	-	-	-
Total Resource	49,997	(1,506)	48,491	1,817,142	(81,297)	1,735,845	1,784,336	2,078,822	-	2,078,822	294,486	1,690,126

** NDPB outturn is recorded Net.*

The main reasons for the variances are outlined above in the Budgetary Performance section of the Financial Review.

The notes on pages 128 to 191 form part of these Accounts.

SOAS 1.2 Analysis of Capital Outturn detail by Estimate line

Type of spend	Outturn*			Estimate			2025-26 Outturn vs Estimate (including Virement) saving/ (excess)	2024-25 Outturn
	Gross	Income	Net Total	Total	Virement	Total including virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Spending in Departmental Expenditure Limit (DEL)								
Voted expenditure								
1. Access to Justice	14,809	(1)	14,808	17,655	(1,282)	16,373	1,565	10,701
Of which:								
Access to Justice - Core Department	1,368	(1)	1,367	2,190	-	2,190	823	598
NI Courts and Tribunals Service	13,312	-	13,312	15,351	(1,282)	14,069	757	9,905
Legal Services Agency NI	122	-	122	107	-	107	(15)	188
*Criminal Justice Inspection NI**	7	-	7	7	-	7	-	10
2. Safer Communities	5,131	(1)	5,130	5,940	-	5,940	810	3,148
Of which:								
Safer Communities - Core Department	670	(1)	669	1,057	-	1,057	388	676
Forensic Science NI	3,293	-	3,293	4,097	-	4,097	804	1,277
*Probation Board for NI**	592	-	592	521	-	521	(71)	980
*Office of the Police Ombudsman for NI**	339	-	339	71	-	71	(268)	134
*NI Policing Board**	3	-	3	3	-	3	-	23
*Police Rehabilitation & Retraining Trust**	153	-	153	135	-	135	(18)	51
*NI Police Fund**	31	-	31	6	-	6	(25)	7
*RUC George Cross Foundation**	50	-	50	50	-	50	-	-
3. Reducing Offending	16,123	(12)	16,111	14,829	1,282	16,111	-	16,328
Of which:								
Reducing Offending – Core Department	573	-	573	823	-	823	250	518
NI Prison Service	15,088	(7)	15,081	13,588	1,282	14,870	(211)	14,036
Youth Justice Agency	462	(5)	457	418	-	418	(39)	1,774
4. Police Service of NI*	62,733	-	62,733	63,070	-	63,070	337	55,434

** NDPB outturn is recorded Net.*

The notes on pages 128 to 191 form part of these Accounts

SOAS 1.2 Analysis of Capital Outturn detail by Estimate line (continued)

Type of spend	Outturn*			Estimate			2025-26 Outturn vs Estimate (including Virement) saving/ (excess)	2024-25 Outturn
	Gross	Income	Net Total	Total	Virement	Total including virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Spending in Departmental Expenditure Limit (DEL) (continued)								
Total Voted DEL	**98,796**	**(14)**	**98,782**	**101,494**	**-**	**101,494**	**2,712**	**85,611**
Non-Voted expenditure								
5. NI Courts and Tribunals Service - Consolidated Fund Standing Services	-	-	-	-	-	-	-	-
6. Consolidated Fund Extra Receipts	-	-	-	-	-	-	-	-
Total Non-Voted DEL	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Capital spending in DEL	**98,796**	**(14)**	**98,782**	**101,494**	**-**	**101,494**	**2,712**	**85,611**
Spending in Annually Managed Expenditure (AME)								
Voted expenditure								
Of which:								
7. Core Department	-	-	-	-	-	-	-	-
8. NI Courts and Tribunals Service	-	-	-	-	-	-	-	-
9. Legal Services Agency NI	72	-	72	-	72	72	-	-
10. Forensic Science NI	-	-	-	-	-	-	-	-
11. NI Prison Service	-	-	-	-	-	-	-	-
12. Youth Justice Agency	-	-	-	50	-	50	50	197
13. PSNI Pensions*	-	-	-	-	-	-	-	-
14. Police Service of NI*	-	-	-	-	-	-	-	-
15. Other NDPBs*	263	-	263	650	(72)	578	315	-
16. NI Judicial Pension Scheme	-	-	-	-	-	-	-	-
Total Voted AME	**335**	**-**	**335**	**700**	**-**	**700**	**365**	**197**

** NDPB outturn is recorded Net.*

The notes on pages 128 to 191 form part of these Accounts.

SOAS 1.2 Analysis of Capital Outturn detail by Estimate line (continued)

Type of spend	Outturn*			Estimate			2025-26 Outturn vs Estimate (including Virement) saving/ (excess)	2024-25 Outturn
	Gross	Income	Net Total	Total	Virement	Total including virement	Total	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Non-Voted expenditure								
17. NI Courts and Tribunals Service - Consolidated Fund Standing Services	-	-	-	-	-	-	-	-
Total Non-Voted AME	-	-	-	-	-	-	-	-
Total Capital spending in AME	335	-	335	700	-	700	365	197
Total Capital	99,131	(14)	99,117	102,194	-	102,194	3,077	85,808

** NDPB outturn is recorded Net.*

The main reasons for the variances are outlined in the Budgetary and Estimates Performance sections of the Financial Review.

Virements are the reallocation of provision in the Estimates that do not require Assembly authority (because the Assembly does not vote to that level of detail and delegates to DoF). Further information on virements is provided in the Supply Estimates in Northern Ireland Guidance Manual, available on the DoF website.

The Outturn vs Estimate column is based on the total including virements. The Estimate total before virements have been made is included so that users can reconcile this Estimate back to the Estimates approved by the Assembly or Parliament.

The notes on pages 128 to 191 form part of these Accounts.

SOAS 2 Reconciliation of Outturn to Net Expenditure

	Note	2025-26 Outturn £000	2024-25 Outturn £000
Total Resource Outturn in Statement of Outturn against Assembly Supply			
Total DEL	SOAS 1.1	1,539,441	1,434,695
Total AME	SOAS 1.1	244,895	255,431
Total Non-Budget	SOAS 1.1	-	-
		1,784,336	**1,690,126**
Add: Capital grants		-	-
Add: Research and Development grants		665	652
Add: Asset Recovery Incentivisation Scheme	SOAS 3	1,752	1,049
		2,417	**1,701**
Net Expenditure in Consolidated Statement of Comprehensive Net Expenditure	SoCNE	**1,786,753**	**1,691,827**

As noted in the introduction to the SOAS above, Outturn and Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this note reconciles the Resource Outturn to Net Expenditure, linking the SOAS to the financial statements.

Capital grants and Research & Development (R&D) grants are budgeted for as Capital DEL but accounted for as spend on the face of the SoCNE, and therefore function as a reconciling item between Resource and Net Operating Expenditure.

Asset Recovery Incentivisation Scheme (ARIS) is a type of Consolidated Fund Extra Receipt (CFER), which is not accounted for as income on the face of the SoCNE as it does not relate to the Department's operating activities. The CFER is treated as Resource DEL income for budgeting purposes and therefore functions as a reconciling item between Resource Outturn and Net Operating Expenditure.

The notes on pages 128 to 191 form part of these Accounts.

SOAS 3 Reconciliation of Net Resource Outturn to Net Cash Requirement

				2025-26
		Outturn	Estimate	Outturn vs Estimate saving/ (excess)
	Note	£000	£000	£000
Resource Outturn	SOAS 1.1	1,784,336	2,078,822	294,486
Capital Outturn	SOAS 1.2	99,117	102,194	3,077
Adjustments for ALBs:				
Remove voted resource and capital		(1,370,592)	(1,478,448)	(107,856)
Add cash grant-in-aid	5	1,201,606	1,218,448	16,842
Adjustments to remove non-cash items:				
Depreciation, impairments and revaluations	7, 8	(34,851)	(36,978)	(2,127)
New provisions and adjustments to previous provisions	15, 16	(147,704)	(319,150)	(171,446)
Other non-cash items	4,5	182	9,142	8,960
Adjustments to reflect movements in working balances:				
(Decrease) in inventories	11	44	-	(44)
Increase in receivables	13	(7,880)	-	7,880
(Increase) in payables	14	6,891	285,747	278,856
(Decrease) in financial assets		(2)	-	2
Use of provisions and pensions liabilities	15, 16	144,667	143,766	(901)
		(207,639)	(177,473)	30,166
Removal of Non-Voted budget items				
Consolidated Fund Standing Services	5	(11,396)	(11,540)	(144)
Consolidated Fund Extra Receipts - ARIS	SOAS 2	1,752	3,000	1,248
		(9,644)	(8,540)	1,104
Net Cash Requirement		**1,666,170**	**1,995,003**	**328,833**

As noted in the introduction to the SOAS above, Outturn and Estimates are compiled against the budgeting framework, not on a cash basis. This reconciliation bridges the Resource Outturn to the Net Cash Requirement.

The notes on pages 128 to 191 form part of these Accounts.

SOAS 4 Income payable to the Consolidated Fund

SOAS 4.1 Analysis of income payable to the Consolidated Fund

In addition to income retained by the Department, the following income is payable to the Consolidated Fund (cash receipts being shown in italics).

The type of income allowed to be retained by the Department is set out in the ambit of the Supply Estimate. Income of a type not included in the Estimate, or in excess of amounts agreed with the DoF, is required to be surrendered to the Consolidated Fund. This includes income relating to fines, confiscation orders, fixed penalties and other monetary penalties. Details of income collected by NICTS will be disclosed in the NICTS Trust Statement which is published separately from these financial statements.

	2025-26		2024-25	
	Accruals	*Cash basis*	Accruals	*Cash basis*
	£000	*£000*	£000	*£000*
Income outside the ambit of the Estimate (Resource)	5,115	*5,115*	4,288	*4,288*
Income outside the ambit of the Estimate (Capital)	-	-	-	-
Excess cash surrenderable to the Consolidated Fund	104	*344*	344	*459*
Total Amount Payable to the Consolidated Fund	**5,219**	***5,459***	**4,632**	***4,747***

The notes on pages 128 to 191 form part of these Accounts.

OTHER ASSEMBLY ACCOUNTABILITY DISCLOSURES

Losses and Special Payments

[Audited information]

Losses statement

Numbers	2025-26 Core Department and Agencies	2025-26 Departmental Group	2024-25 Core Department and Agencies	2024-25 Departmental Group
	Number	Number	Number	Number
Cash losses	62	81	5	7
Claims abandoned	-	790	-	624
Administrative write-offs	253	256	178	180
Fruitless payments	8	170	2	196
Stores losses	-	2,234	2	578
Total number of losses	**323**	**3,531**	**187**	**1,585**

Values	2025-26 Core Department and Agencies	2025-26 Departmental Group	2024-25 Core Department and Agencies	2024-25 Departmental Group
	£000	£000	£000	£000
Cash losses	3	35	-	5
Claims abandoned	-	448	-	1,223
Administrative write-offs	534	546	431	436
Fruitless payments	18	51	1	777
Stores losses	-	103	1	239
Total value of losses	**555**	**1,183**	**433**	**2,680**

Special payments

Numbers	2025-26 Core Department and Agencies	2025-26 Departmental Group	2024-25 Core Department and Agencies	2024-25 Departmental Group
	Number	Number	Number	Number
Compensation payments	1,085	1,621	1,180	1,566
Ex gratia payments	-	-	-	-
		-		
Total number of special payments	1,085	1,621	**1,180**	**1,566**

Values	2025-26 Core Department and Agencies	2025-26 Departmental Group	2024-25 Core Department and Agencies	2024-25 Departmental Group
	£000	£000	£000	£000
Compensation payments	20,799	28,004	13,614	20,294
Ex gratia payments	-	-	-	-
Total value of special payments	**20,799**	**28,004**	**13,614**	**20,294**

The notes on pages 128 to 191 form part of these Accounts.

OTHER ASSEMBLY ACCOUNTABILITY DISCLOSURES (CONTINUED)

Losses

There were no individual losses of more than £300,000 in 2025-26.

Special Payments

In the Departmental group LSANI had one special payment case to note that exceeded £300,000 in 2025-26 (2024-25: None).

Compensation payments

During 2025-26, final compensation payments were made in 1,014 cases (2024-25: 1,093) by Compensation Services. The total amount of final compensation paid in these cases was £17.963m (2024-25: £11.575m).

Included in the litigation provision in Note 15 are special payments made by the NIPS. Amounts utilised during the year included 62 compensation payments (2024-25: 84) totalling £1.24m (2024-25: £1.93m). There were no individual payments in excess of £0.3m during 2025-26 (2024-25: one, £0.77m).

During 2025-26, total final compensation payments were made in 7 cases (2024-25: 9 cases, *restated from 6 to correct a presentational error*) by NICTS. The total amount of compensation paid in these cases was £1.05m (2024-25: £0.075m). There were no individual payments in excess of £0.3m during 2025-26 (2024-25: Nil).

Compensation payments were made in 2025-26 in 428 cases (2024-25: 386) by the PSNI. The total amount of compensation paid in these cases was £6.974m (2024-25: £6.680m). Payments totalling £2.034m (2024-25: £1.902m) in respect of loss, damage and misfeasance in public office were negotiated and agreed for five individuals (2024-25: five), following a mediation process. Details are provided below.

Case 1	£0.335m
Case 2	£0.487m
Case 3	£0.613m
Case 4	£0.300m
Case 5	£0.300m

Fraud and error - *[Audited information]*

The Agency administers legal aid payments on behalf of DoJ. The complexity of the legislation, the degree of discretion and inherent risks associated with adjudication, assessment and payment of bills can result in inaccurate payments being made in a proportion of cases.

Legal aid expenditure therefore may not be applied for the purposes intended by the Assembly or conform to the authorities which govern them due to:

- Official error - where an error can be attributed to the actions or inactions of the Agency or the wider justice structure;
- Errors made by legal aid applicants and legal practitioners; and
- Fraud.

Overpayments are considered irregular as the expenditure has not been applied in accordance with the purposes intended by the Assembly. Underpayments resulting from official error are also considered to be irregular as the transactions have not been processed in accordance with the applicable legislation.

Estimates of both official error and practitioner fraud and error within individual sampled legal aid payments have been provided by the SAU, within the DfC, under a Memorandum of Understanding since 2019 and 2023 respectively. The following table summarises the estimated levels of overpayments and underpayments in legal aid expenditure resulting from both streams in the last two years:

The notes on pages 128 to 191 form part of these Accounts.

OTHER ASSEMBLY ACCOUNTABILITY DISCLOSURES (CONTINUED)

Fraud and error (continued)

Estimated Monetary Value of Error (MVE)		2025-26	2024-25
Official Error	Overpayments	£0.6m	£2.0m
Official Error	Underpayments	£1.3m	£2.4m
Practitioner Fraud and Error	Overpayments	£4.4m	£2.2m
Practitioner Fraud and Error	Underpayments	£0.6m	£1.1m

The estimate for practitioner overpayments in 2025 includes £1.5m extrapolated error (2024: £0.8m) relating to non-compliance cases (files not received). When a file is not submitted, SAU classifies the full payment as overpayment error, which is included in the £4.4m practitioner overpayment error (2024: £2.2m). However, the Agency withholds payment on these cases and therefore payments had not been made from the legal aid fund at year end. Likewise, 2025 estimates of both official and practitioner error include extrapolated notional errors of £1.3m and £0.3m respectively (2024: £0.3m and £0.2m) which, by year end, did not materialise into actual errors in the legal aid fund.

Estimates of applicant fraud and error within individual sampled legal aid payments have also been provided by the SAU, within the DfC, under a Memorandum of Understanding since 2021. The amount of legal aid estimated to have been paid incorrectly due to applicant fraud and error in 2021-22 was £1.3m. For the reasons outlined in Section 6 of the Governance Statement, applicant fraud and error testing in its former guise was suspended in 2022 and replaced with a review of live cases under the heading of Future Overpayment Prevention. The 2021-22 figure of £1.3m remains the official baseline for applicant fraud and error within legal aid expenditure.

Fees and charges

[Audited information]

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

	2025-26			2024-25		
	Income	Full Cost	Surplus/ (deficit)	Income	Full Cost	Surplus/ (deficit)
	£000	£000	£000	£000	£000	£000
AccessNI	4,061	(3,616)	445	3,953	(3,223)	730
NI Courts and Tribunals Service	31,975	(36,731)	(4,756)	28,295	(34,319)	(6,024)
Forensic Science NI	14,101	(19,181)	(5,080)	11,614	(17,250)	(5,636)
Total	**50,137**	**(59,528)**	**(9,391)**	**43,862**	**(54,792)**	**(10,930)**

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

AccessNI

AccessNI commenced operations on 1 April 2008, delivering a criminal history disclosure service for NI under powers legislated in Part V of the Police Act 1997. The AccessNI Business Model requires the organisation to operate on a Full Cost Recovery Basis in compliance with the requirements set out in MPMNI. Volunteers are not charged for AccessNI checks.

The notes on pages 128 to 191 form part of these Accounts.

OTHER ASSEMBLY ACCOUNTABILITY DISCLOSURES (CONTINUED)

Northern Ireland Courts and Tribunals Service

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: 82%).

Forensic Science Northern Ireland (FSNI)

Whilst there is a deficit of £5.080m (2024-25: £5.636m) on the Statement of Comprehensive Net Expenditure, this is offset by non-cash charges and funding provided by the DoJ.

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, the Department 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. The Department has no such liabilities. Note 17 provides further details regarding the contingent liabilities that are included within the financial statements.

ACCOUNTABILITY REPORT

Hugh Widdis
Accounting Officer **29 June 2026**

The notes on pages 128 to 191 form part of these Accounts.

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 Department of Justice and of its Departmental Group for the year ended 31 March 2026 under the Government Resources and Accounts Act (Northern Ireland) 2001. The Department comprises the Core Department and its agencies. The Departmental Group consists of the Department and the bodies designated for inclusion under the Government Resources and Accounts (Northern Ireland) 2001 (Estimates and Accounts) (Designation of Bodies) Order 2025. The financial statements comprise: the Department's and the Departmental Group's:

- Statement of Financial Position as at 31 March 2026;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in their preparation of the Group 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 Statement of Outturn against Assembly Supply, and the related notes, and the information in the Accountability Report that is described in that report as having been audited.
In my opinion the financial statements:

- give a true and fair view of the state of the Department's and the Departmental Group's affairs as at 31 March 2026 and of their 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.

Emphasis of Matter

I draw your attention to notes 16.4 and 16.5 of the financial statements, which describe the liabilities of the three unfunded Police Pension schemes included in the Departmental Group accounts and the sensitivity of the assumptions used to measure them. My opinion is not modified in respect of this matter.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals for the year ended 31 March 2026 and shows that those totals have not been exceeded; and
- 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 this certificate.

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

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Department and its Group'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 Department and its Group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for the Department and its Group 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.

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.

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 Department and its Group and their 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 subject to audit 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 is 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's 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 as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Department and its Group'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 Department and its Group 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 Department and its Group through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;

- making enquiries of management and those charged with governance on the Department and its Group'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 the Department and its Group'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: management override of controls from posting of unusual journals and legal aid expenditure;

- 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;

- communicating with component auditors to request identification of any instances of non-compliance with laws and regulations that could give rise to a material misstatement of the group financial statements;

- 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;

- 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 Statement of Outturn against Assembly Supply properly presents the outturn against voted Assembly control totals and that those totals have not been exceeded. The voted Assembly control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget and Net Cash Requirement. I am also required to obtain evidence sufficient to give reasonable assurance that the income and expenditure recorded in the financial statements have been applied to the purposes intended by Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Dorinnia Carville
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

1 July 2026

FINANCIAL STATEMENTS

Consolidated 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 include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

		2025-26		2024-25	
		Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	Note	£000	£000	£000	£000
Revenue from contracts with customers	6	(66,641)	(57,313)	(59,588)	(52,372)
Other operating income	6	(27,291)	(83,321)	(22,590)	(78,651)
Total operating income		**(93,932)**	**(140,634)**	**(82,178)**	**(131,023)**
Staff costs	4, 5	216,462	903,529	194,572	839,920
Purchase of goods and services	4, 5	163,866	354,248	147,430	314,106
Depreciation and impairment charges	4, 5	34,851	104,889	33,969	100,385
Provisions expense	5	143,752	152,310	138,099	165,514
Grants	5	1,212,617	14,519	1,184,964	14,045
Total operating expenditure		**1,771,548**	**1,529,495**	**1,699,034**	**1,433,970**
Net operating expenditure		**1,677,616**	**1,388,861**	**1,616,856**	**1,302,947**
Finance income	6	(7)	(13)	(8)	(16)
Finance expense	4, 5	4,325	397,840	4,133	388,843
Net expenditure for the year before taxation and notionals		**1,681,934**	**1,786,688**	**1,620,981**	**1,691,774**
Corporation tax		-	65	-	53
Net expenditure for the year		**1,681,934**	**1,786,753**	**1,620,981**	**1,691,827**
Audit notional costs		467	467	447	447
Other notional costs		8,287	8,287	8,536	8,536
Total notional costs		**8,754**	**8,754**	**8,983**	**8,983**
Net expenditure for the year including notionals		**1,690,688**	**1,795,507**	**1,629,964**	**1,700,810**
Other comprehensive net expenditure					
Items that will not be reclassified to Net operating expenditure:					
Net (gain) on revaluation of:					
- property, plant and equipment	7,10	(16,243)	(90,655)	(14,204)	(29,925)
- intangible assets	8	(1)	(156)	(473)	(591)
Actuarial loss/(gain) on provisions and pension liabilities	15, 16	1,951	(484,210)	3,644	24,465
Comprehensive net expenditure for the year		**1,676,395**	**1,220,486**	**1,618,931**	**1,694,759**

The notes on pages 128 to 191 form part of these Accounts.

Consolidated Statement of Financial Position

As at 31 March 2026

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

		31 March 2026		31 March 2025 (Restated)	
		Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	Note	£000	£000	£000	£000
Non-current assets					
Property, plant and equipment	7	648,093	1,498,411	639,069	1,416,929
Right-of-use assets	7	3,409	11,696	4,372	11,591
Intangible assets	8	32,775	40,339	25,160	34,750
Trade and other receivables	13	11,848	13,635	10,910	16,955
Financial assets		3	14	5	13
Total non-current assets		**696,128**	**1,564,095**	**679,516**	**1,480,238**
Current assets					
Assets classified as held for sale	10	60	60	60	2,864
Inventories	11	1,299	7,780	1,255	7,946
Trade and other receivables	13	28,336	50,974	35,327	53,746
Financial assets		2	11	2	14
Cash and cash equivalents	12	3,825	5,218	1,973	4,067
Total current assets		**33,522**	**64,043**	**38,617**	**68,637**
Total assets		**729,650**	**1,628,138**	**718,133**	**1,548,875**
Current liabilities					
Trade and other payables	14	(86,798)	(213,448)	(87,943)	(196,640)
Provisions	15	(109,630)	(329,120)	(152,031)	(418,755)
Total current liabilities		**(196,428)**	**(542,568)**	**(239,974)**	**(615,395)**
Total assets less current liabilities		**533,222**	**1,085,570**	**478,159**	**933,480**
Non-current liabilities					
Provisions	15	(251,947)	(707,705)	(205,654)	(668,455)
Pension liabilities	16	(4,346)	(6,988,128)	(3,587)	(7,340,090)
Other payables	14	(1,865)	(7,139)	(4,186)	(8,578)
Total non-current liabilities		**(258,158)**	**(7,702,972)**	**(213,427)**	**(8,017,123)**
Total assets less total liabilities		**275,064**	**(6,617,402)**	**264,732**	**(7,083,643)**
Taxpayers' equity and other reserves					
General Fund		(30,738)	(7,356,702)	(38,138)	(7,747,920)
Revaluation Reserve		305,802	739,300	302,870	664,277
Total equity		**275,064**	**(6,617,402)**	**264,732**	**(7,083,643)**

Hugh Widdis
Accounting Officer **29 June 2026**

The notes on pages 128 to 191 form part of these Accounts.

Consolidated Statement of Cash Flows

For the year ended 31 March 2026

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Department during the reporting period. The statement shows how the Department generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the Department. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Department's future public service delivery.

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Cash flows from operating activities					
Net expenditure for the year after taxation		(1,690,688)	(1,795,507)	(1,629,964)	(1,700,810)
Adjustment for non-cash transactions		191,140	753,758	184,499	755,827
(Increase) in trade and other receivables	13	7,879	8,278	3,534	6,465
(Increase)/decrease in inventories	11	(44)	166	(69)	13
Increase/(decrease) in trade and other payables	14	(8,703)	1,671	(12,543)	(41,953)
Use of provisions	15, 16	(145,076)	(560,501)	(142,904)	(557,639)
Adjustments to NDPBs opening balances		-	-	-	306
Net cash outflow from operating activities		**(1,645,492)**	**(1,592,135)**	**(1,597,447)**	**(1,537,791)**
Cash flows from investing activities					
Purchase of property, plant and equipment		(17,848)	(74,775)	(18,022)	(76,525)
Purchase of intangible assets		(11,095)	(11,439)	(7,380)	(7,927)
Proceeds of disposal of property, plant and equipment		-	663	-	605
Proceeds of disposal of assets held for sale		-	4,838	-	306
Loans to other bodies		-	(22)	-	(12)
Repayments from other bodies		2	24	2	18
Net cash outflow from investing activities		**(28,941)**	**(80,711)**	**(25,400)**	**(83,535)**
Cash flows from financing activities					
From the Consolidated Fund (Supply) - current year		1,659,192	1,659,192	1,609,799	1,609,799
From the Consolidated Fund (Supply) - prior year		5,091	5,091	6,407	6,407
From the Consolidated Fund (non-Supply)		11,805	11,805	11,035	11,035
Capital element of payments in respect of leases and 'on-balance sheet' (SoFP) PPP/PFI contracts		(3,540)	(5,495)	(3,024)	(4,478)
Net cash inflow from financing activities		**1,672,548**	**1,670,593**	**1,624,217**	**1,622,763**
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		**(1,885)**	**(2,253)**	**1,370**	**1,437**
Receipts due to the Consolidated Fund which are outside the scope of the Department's activities		5,459	5,219	4,747	4,632
Payments of amounts due to the Consolidated Fund		(5,235)	(5,235)	(5,329)	(5,329)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		**(1,661)**	**(2,269)**	**788**	**740**
Cash and cash equivalents at the start of the period	12	**(4,715)**	**(2,802)**	**(5,503)**	**(3,542)**
Cash and cash equivalents at the end of the period	12	**(6,376)**	**(5,071)**	**(4,715)**	**(2,802)**

The notes on pages 128 to 191 form part of these Accounts.

Consolidated Statement of Changes in Taxpayers' Equity - Core Department and Agencies

For the year ended 31 March 2026

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

Core Department and Agencies	Note	General Fund	Revaluation Reserve	Taxpayers' Equity
		£000	£000	£000
Balance at 31 March 2024		**(52,321)**	**301,076**	**248,755**
Net Assembly Funding - drawn down		1,616,206	-	1,616,206
Net Assembly Funding - deemed		(6,407)	-	(6,407)
Consolidated Fund Standing Services		11,035	-	11,035
Supply receivable adjustment	13	5,091	-	5,091
Comprehensive net expenditure for the year		(1,633,608)	14,677	(1,618,931)
Auditor's remuneration		447	-	447
Other notionals		8,536	-	8,536
Movement in reserves:				
Transfer between reserves		12,883	(12,883)	-
Balance at 31 March 2025		**(38,138)**	**302,870**	**264,732**
Net Assembly Funding - drawn down		1,664,283	-	**1,664,283**
Net Assembly Funding - deemed		(5,091)	-	**(5,091)**
Consolidated Fund Standing Services		11,805	-	**11,805**
Supply receivable adjustment	13	6,976	-	**6,976**
Comprehensive net expenditure for the year		(1,692,639)	16,244	**(1,676,395)**
Auditor's remuneration		467	-	**467**
Other notional costs		8,287	-	**8,287**
Movement in reserves:				
Transfer between reserves		13,312	(13,312)	**-**
Balance at 31 March 2026		**(30,738)**	**305,802**	**275,064**

The notes on pages 128 to 191 form part of these Accounts.

Consolidated Statement of Changes in Taxpayers' Equity - Departmental Group

For the year ended 31 March 2026

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

Departmental Group	Note	General Fund £000	Revaluation Reserve £000	Taxpayers' Equity £000
Balance at 31 March 2024		**(7,671,684)**	**647,193**	**(7,024,491)**
Net Assembly Funding - drawn down		1,616,206	-	1,616,206
Net Assembly Funding - deemed		(6,407)	-	(6,407)
Consolidated Fund Standing Services		11,035	-	11,035
Supply receivable adjustment	13	5,091	-	5,091
Comprehensive net expenditure for the year		(1,725,275)	30,516	(1,694,759)
Auditor's remuneration		447	-	447
Other notionals		8,536	-	8,536
Movement in reserves:				
Transfer between reserves		13,526	(13,526)	-
Other		605	94	699
Balance at 31 March 2025		**(7,747,920)**	**664,277**	**(7,083,643)**
Net Assembly Funding - drawn down		1,664,283	-	**1,664,283**
Net Assembly Funding - deemed		(5,091)	-	**(5,091)**
Consolidated Fund Standing Services		11,805	-	**11,805**
Supply receivable adjustment	13	6,976	-	**6,976**
Comprehensive net expenditure for the year		(1,311,297)	90,811	**(1,220,486)**
Auditor's remuneration		467		**467**
Other notional costs		8,287		**8,287**
Movement in reserves:				
Transfer between reserves		15,788	(15,788)	**-**
Balance at 31 March 2026		**(7,356,702)**	**739,300**	**(6,617,402)**

The notes on pages 128 to 191 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 Government Financial Reporting Manual (FReM) issued by the DoF. The accounting policies contained in the FReM apply IFRS as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the DoJ for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Department are described below. They have been applied consistently in dealing with items that are considered material to the Accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires the Department to prepare one additional primary statement. The Statement of Outturn against Assembly Supply and supporting notes show outturn against Estimate in terms of the net resource requirement and the net cash requirement.

1.1 Accounting convention

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

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

1.2 Basis of consolidation

These accounts consolidate the Core Department, Executive Agencies and NDPBs which fall within the Departmental boundary as defined in the FReM and make up the Departmental Group. A list of entities included within the Departmental boundary is given in Note 23.

Where two columns are included, the first contains amounts for the Core Department and Agencies and the second contains amounts for the Departmental Group as a whole. Accounting policies are harmonised across the Group and all significant intra-departmental balances and transactions between entities within the Departmental boundary are eliminated.

All consolidated entities have accounting reference dates that align with the Core Department.

1.3 Property, plant and equipment

Property, plant and equipment comprises land, buildings, vehicles, plant and machinery, information technology and assets under construction.

The DoJ occupies a number of properties within the Northern Ireland Executive Estate. These are managed by DoF. DoF recovers the costs of occupancy of such properties on a notional basis from the DoJ. Terms of occupancy of these buildings are outlined in an agreement known as the 'Memorandum of Terms of Occupancy'.

Consolidation of asset categories

The property, plant and equipment note requires the amalgamation of asset categories under the vehicles, plant and machinery heading. The asset categories represented by this heading include:

- plant and machinery
- motor vehicles
- aircraft and helicopters
- furniture and fittings
- office equipment
- security equipment
- antiques

Where relevant the grouping of a range of property, plant and equipment has also been undertaken in respect of some personal computers, printers, office furniture and equipment.

1.4 Valuation of property, plant and equipment

Expenditure on property, plant and equipment of over £1,000 is normally capitalised. PSNI expenditure is capitalised on property, plant and equipment that exceeds £5,000 for an individual asset, or £1,000 for an asset forming part of a significant asset group. The majority of firearms are not capitalised as they fall outside these threshold limits.

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 to the extent that money has been paid or a liability has been incurred.

In compliance with IAS 16 Property, Plant and Equipment, subsequent expenditure on an asset which does not meet the criteria of enhancement or improvement is treated as revenue.

All property, plant and equipment are carried at fair value. Professional valuations of land and buildings are carried out independently by Land and Property Services (LPS) within the Department of Finance. 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 (RICS), 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.

In addition, a number of properties owned by the Department have been valued by LPS for the purposes of these Accounts. Properties regarded as operational are valued on the basis of existing use, unless there is no market for the property, in which case they are valued on a depreciated replacement cost basis.

NIPS has considered the impact of analysing property, plant and equipment assets into identifiable components with different useful lives and accounting for them separately. NIPS componentises new buildings and significant enhancements to existing buildings and adds them to the property, plant and equipment register, analysed between building structure, engineering systems, equipment and security installations and external works.

FSNI has depreciated separately identified components of its building’s assets according to the useful life of that component, with individual lives applied to each component.

Antiques held by NICTS are included in the furniture and fittings classification and are professionally valued every five years. The last valuation was carried out at 31 March 2024.

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

1.5 Intangible assets

Expenditure on case management systems including supplier design and implementation costs and internal project team staff salary costs, has been capitalised and classified as an intangible asset. Expenditure on computer software licenses 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.

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

1.6 Depreciation and amortisation

All property, plant and equipment and intangible assets are depreciated/amortised at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Assets in the course of construction are depreciated from the point when the asset is brought into use. Estimated useful lives, which are reviewed regularly, are:

Asset category	Useful Life
Land	No depreciation
Buildings (including temporary buildings)	10 - 80 years
Vehicles, plant and machinery	2 - 40 years
Information technology	1 - 16 years
Assets under construction	No depreciation
Intangible assets (software and licences)	1 - 15 years

1.7 Realised element of depreciation from Revaluation Reserve

Depreciation is charged to expenditure on the revalued amount of property, plant and equipment. 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.

1.8 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.

1.9 Inventories

Inventories shown on the Statement of Financial Position relate to essential inventories held by the NIPS and PSNI. These are valued at the lower of cost or net realisable value. Provision is made for obsolete, slow moving or defective items where appropriate. Inventories that are deemed consumable are written off in the year of purchase. FSNI holds exhibits on behalf of a third-party, but the exhibits are not included in the financial statements of either the Agency or the Department.

Assets seized by the Enforcement of Judgements Office (within NICTS) are not included in inventories on the basis that they are not owned by the Department but are held for resale in settlement of third-party creditors. Third-party assets held by the Enforcement of Judgements Office at the year-end are disclosed in Note 22.

1.10 Taxation

Value Added Tax (VAT)

Where relevant, output VAT is charged or input VAT is recoverable, and the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets. VAT is recoverable on a Departmental basis for the Core Department and Agencies. Where relevant the NDPBs are registered for VAT as individual entities.

Corporation Tax

As Crown bodies, the Core Department and Agencies are exempt from liability for Corporation Tax. However, NDPBs are required to register for Corporation Tax purposes as individual entities and tax is calculated on any profits generated from the sale of assets, or through the use or rental of surplus properties.

1.11 Leases

In accordance with IFRS 16, the Department as a lessee is required to recognise assets and liabilities for all leases (apart from the exemptions listed below).

Scope and exclusions

At inception of a contract, the Department 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, the Department assesses whether:

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

As adapted by the FReM, 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 the Department 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.

Departmental Group as a lessee

Right of use assets

The Department recognises a right of use asset and lease liability at the commencement date. 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 cost measurement model in IFRS 16 is used as an appropriate proxy for current value in existing use or fair value for the majority of leases (consistent with the principles for subsequent measurement of property, plant and equipment) except for those which meet one of the following:

1.11 Leases (continued)

- a longer-term lease that has no provisions to update lease payments for market conditions or if there is a significant period of time between those updates; and;
- the fair value or current value in existing use of the underlying asset is likely to fluctuate significantly due to changes in market prices.

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 property, plant and equipment assets.

The Department 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 (4.81% for leases recognised in 2025, 5.32% for those in 2026).

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 the Department's estimates of the amount expected to be payable under a residual value guarantee, or if the Department changes its assessment of whether it will exercise a purchase, extension or termination option.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee;
- the exercise price under a purchase option that the Department is reasonably certain to exercise; and
- penalties for early termination of a lease unless the Department is reasonably certain not to terminate early.

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

Departmental Group as lessor

Where the Department 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.

1.12 Public Private Partnership (PPP)/Public Finance Initiatives (PFI) transactions

Where the balance of control of the PPP/PFI scheme is borne by the Department, the scheme is recognised as a non-current asset and the liability to pay for it is accounted for as a finance lease, in accordance with International Financial Reporting Committee (IFRIC) 12 Service Concession Arrangements. 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. Further details of current ongoing agreements are shown in Note 19 to the Accounts.

1.13 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 Treasury which varies by the term of the liability. Treasury issue nominal rates which do not take account of inflation, unlike real rates. Departments are therefore required to separately inflate their cash flows. The relevant rates as shown in the table below:

	Term	Nominal Rate
Short-term	Up to 5 years	3.64%
Medium-term	5 to 10 years	4.22%
Long-term	10 to 40 years	5.32%

	Term	Inflation Rate
Year 1	Up to 1 year	2.50%
Year 2	Up to 2 years	2.00%
Into perpetuity	Beyond 2 years	2.00%

1.14 Contingent liabilities

In accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, the Department 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 Department's control, unless their likelihood is considered to be remote.

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

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

1.15 Third-party assets

Third-party assets are assets for which the Department acts as custodian or trustee, but in which neither the Department nor Government 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 the Departments third-party assets are provided in Note 22.

1.16 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 the DoF. Broadly, administration expenditure reflects the costs of running the Department while programme costs relate directly to service delivery activities.

For the purposes of these financial statements, income and expenditure relating to FSNI, LSANI and YJA is regarded as programme whilst NIPS and NICTS are regarded as both administrative and programme. Income and expenditure for all NDPBs is regarded as programme.

1.17 Income recognition

The Department recognises income as follows:

Financing

The Department 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, the Department is financed by non-supply funding from the NI Consolidated Fund 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 the Department is expected to be entitled in exchange for transferring goods or services to a customer. For each contract with a customer, the Department: identifies the contract with a customer; identifies the performance obligations in the contract; determines the transaction price; allocates the transaction price to the separate performance obligations on the basis of the relative stand-alone selling price of each distinct good or service to be delivered; and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Fees, levies and charges

This principally comprises fees and charges for services provided on a full cost basis to external customers as well as public repayment work. Further details are contained in Note 3 Statement of Operating Expenditure by Operating Segment.

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.

Sale of goods and services

Revenue from the sale of goods and services is recognised either:

- at the point in time when the customer obtains control of the goods, which is generally at the time of delivery; or
- over time as the services are rendered based on either a fixed price or an agreed rate.

Other operating income

Other operating income is income that relates directly to the operating activities of the Department including:

- Rental income from properties is recognised on a straight-line basis over the lease term; and
- Other income is recognised when it is received or when the right to receive payment is established.

Consolidated Fund Extra Receipts

CFERs which do not fall to be treated as operating income are payable directly to the Consolidated Fund. These amounts comprise sundry receipts that have not been incorporated into the Estimate due to their irregular nature and/or uncertainty of receipt. All fine income is payable to the NI Consolidated Fund via the Department as consolidated fund extra receipts.

1.18 Pension costs

Past and present employees of the Core Department and Agencies are covered by the provisions of the NICS pension arrangements, which are defined benefit schemes. In certain circumstances employees of NDPBs (including PSNI, NIPB and OPONI) are also members of the NICS pension arrangements. The defined benefit schemes are unfunded. The Department 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, the Department recognises the contributions payable for the year. Police officers are members of either:

- Closed Scheme - operating under the Pensions (Northern Ireland) Order 1995 and the Royal Ulster Constabulary Pensions Regulations (Northern Ireland) 1988 with subsequent amendments;
- New Scheme - operating under the Police Pensions (Northern Ireland) Regulations 2007 which apply from 6 April 2006. Entry to the New Scheme was closed on the 31 March 2015; or
- CARE Scheme - this is a Career Average Revalued Earnings (CARE) Scheme governed by the Police Pensions Regulations (Northern Ireland) 2015. This was the only Scheme open to new entrants during the 2025-26 financial year.

These are unfunded defined benefit plans. PSNI contributes a percentage of pensionable earnings towards its employees' superannuation, at the Accruing Superannuation Liability Charge (ASLC) rates, determined by the GAD and advised by Treasury. A separate account is prepared showing details of the PSNI. It is also consolidated as part of the Departmental Group following implementation of the Review of Financial Process with the PSNI falling within the DoJ Estimate and Budgeting boundary, and for which the Department holds responsibility to report on as part of its Group position.

PBNI employees are members of the Local Government Pension Scheme in Northern Ireland operated by NILGOSC. This is a funded defined benefit plan.

The NI Judicial Pension Scheme is an unfunded, defined benefit pay-as-you-go occupational pension scheme operated by the Department on behalf of members who satisfy the membership criteria. Contributions to the Scheme by employers and members are set at rates determined by the Scheme's Actuary and approved by the Department. The contributions partially fund payments made by the Scheme; the balance of funding being provided by the NI Assembly through the annual Supply Estimates process.

The current service cost is the increase in the present value of the Scheme liability arising from members' service in the current period and is recognised in the SoCNE. The cost is based on the assumptions used by the actuary. The past service cost is a change in the Scheme liability resulting from either:

- a Scheme amendment (the introduction or withdrawal of, or changes to, the Scheme); or
- a curtailment (a significant reduction in the number of members covered by the Scheme due to management action).

The Department is also responsible for the BBA pension schemes of public appointments within its Departmental boundary and also entities for which it retains lead policy responsibility. A BBA pension arrangement entitles the recipient to benefits similar to the classic schemes in the NICS pension arrangements. The Department and members are obliged to make contributions in line with the NICS pension scheme. Provision has been made for the future cost of benefits under these schemes. Current service costs are the increase in the present value of the scheme liabilities arising from current members' service over the year. They are determined by the individual scheme actuaries and are calculated using the discount rate at the start of the year. Past service costs are changes in the present value of the scheme liabilities related to employee service in prior periods arising in the current period as a result of the introduction, change, or improvement to retirement benefits. These also include any gains or losses in relation to events defined as settlements or curtailments.

1.18 Pension costs (continued)

Pension financing costs are the decrease during the period in the present value of the scheme liabilities because the benefits are one period closer to settlement. The financing cost is based on the discount rate (including inflation) at the start of the year and is calculated on the gross liability of unfunded schemes (which is shown gross) and the net liability of funded schemes (i.e. net of assets).

The gains and losses on revaluation reflect three elements:

- the change in the underlying assumptions used by the actuaries to determine the value of scheme liabilities. This includes changes in the assumptions such as financial assumptions, mortality rates and projected salary increases;
- where in-year experience differs from assumptions previously used to determine the liabilities. For example, relating to assumptions about general salary and pension increases; and
- differences between the asset returns experienced in-year and the interest on the assets included in the Statement of Revenue and Expenditure for funded schemes.

The current service costs, any past service costs, including those arising from settlements or curtailments, and pension financing costs are recognised as an increase in the pension liability and are charged to the Statement of Revenue and Expenditure. The gain or loss on revaluation of pension scheme assets and liabilities is recognised in the Statement of Other Comprehensive Income.

Further details regarding the above schemes are contained in the Staff Report and Note 16 to the Accounts.

1.19 Staff costs

Under IAS 19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the costs of any untaken leave as at the reporting date. The cost of untaken leave has been determined from a sample of staff leave records.

1.20 Early departure costs

The Core Department, Agencies and NDPBs are required to meet the additional cost of benefits beyond the normal NICS pension arrangements and NILGOSC benefits in respect of employees who retire early by paying the required amounts annually to the NICS pension arrangements and NILGOSC over the period between early departure and normal retirement age, and in some cases for the lifetime of the retired staff member and his/her spouse. Where relevant the Department provides for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments.

1.21 Grants payable and paid

The Department recognises grants due to its executive NDPBs in the period in which they are paid.

The Department also makes a number of grants to a variety of public sector, private sector and voluntary bodies. These grants are recognised at the point in which an authorised request is received from the recipient body, in accordance with the relevant financial memoranda.

1.22 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.

Total notional costs for the Department are £8.754m (2024-25: £8.983m), split between Admin - £7.053m (2024-25: £7.303m) and Programme - £1.701m (2024-25: £1.680m). Notional charges do not apply to NDPBs.

1.23 Segmental reporting

Under the requirements of IFRS 8 Operating Segments, the Department 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 the Department has adopted this option. This does not have a material impact on the Department’s financial statements. Full details of the reporting segments are contained within Note 3.

1.24 Financial instruments

Recognition and de-recognition of financial assets and financial liabilities

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognised when the Department becomes a party to the contractual provisions of the instrument. Financial assets are derecognised when the Department 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 that most appropriately reflects the nature of the item or transaction.

Loans and receivables

Loans and receivables are non-derivative assets with fixed or determinable payments that are not quoted in an active market. Loans and receivables are initially recognised at fair value plus transaction costs and subsequently carried at amortised cost using the effective interest rate method, with changes in carrying value recognised in the SoCNE in a manner that most appropriately reflects the nature of the item or transaction.

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 method less provisions for doubtful receivables. Provisions 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 Consolidated Statement of Cash Flows, cash and cash equivalents are as defined above net of outstanding bank overdrafts.

Impairment of financial assets

The Department recognises a loss allowance for expected credit losses on trade receivables and contract assets. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument.

The Department 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,

1.24 Financial instruments (continued)

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.

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 method.

Loans and other borrowings

Loans and other borrowings are initially recognised at fair value plus directly attributable transactions costs. Where loans and other borrowings contain a separable embedded derivative, the fair value of the embedded derivative is the difference between the fair value of the hybrid instrument and the fair value of the loan or borrowing. The fair value of the embedded derivative and the loan or borrowing is recorded separately on initial recognition.

1.25 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 the Department’s accounting policies. The Department 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 that have the most significant risk of causing a material adjustment to the carrying amounts are discussed below.

(i) - Pensions and Injury on duty awards

The Department accounts for pension and other post-retirement benefits in accordance with IAS 19. In determining the pension cost and the defined benefit obligation of the pension schemes a number of assumptions are used which include the discount rate, salary growth, price inflation, the expected return on the schemes’ investments and mortality rates. Injury on duty awards take into account factors including the current number of injury awards and life expectancy. Full details are contained in Notes 15 and 16.

(ii) - Provisions for Legal Aid

The determination of provisions remains a key area where management’s judgement is required. There are a number of assumptions applied in the calculation of the legal aid provision and full details are contained in Note 15.2.

(iii) - Provisions for compensation payments made by Compensation Services

The determination of provisions remains a key area where management’s judgement is required. There are a number of assumptions applied in the calculation of the compensation payments provision and full details are contained in Note 15.4.

(iv) - PSNI Provisions for the Data Loss on 8 August 2023 & Holiday Pay

The determination of provisions remains a key area where management’s judgement is required. An estimate of liability relating to the Data Loss on 8 August 2023 has been provided based on the number of cases received to date, the estimated damages (inclusive of claimants’ costs) and the latest legal advice. Provision has also been made by the PSNI for the ongoing holiday pay legal case. Full details of the assumptions applied, and methodology used by the PSNI for both are contained in Note 15.3.

1.25 Critical accounting estimates and key judgements (continued)

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

Depreciation and amortisation are provided in the consolidated 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 1.6.

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

1.26 Accounting standards, amendments, interpretations or other updates that were issued and effective for the 2025-26 financial year

The Department has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Department's accounting periods beginning on or after 1 April 2025 or later periods, but which the Department has not adopted. The Department considers that these are either not relevant or material to its operations.

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

The Department 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, the Department 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.

1.28 Financial reporting - future developments

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

2. Prior period restatements

There were three adjustments required to the prior year 2024-25 Department and Agencies and Departmental Group figures which related to:

1. The movement of LSANI debt from short term to long term;
2. The separation of right-of use assets from property plant and equipment; and
3. Change in the presentation of the provision disclosure to disaggregate the 'remeasurement' line in order to be compliant with IAS 37 for LSANI and Compensation Services.

The first two adjustments affected items within the Statement of Financial Position and completely netted out within that statement as follows:

	As previously stated	Adjustment	Restated 2024-25
	£000	£000	£000
LSANI debt movement			
Core Department and Agencies			
Non-current assets - Trade and other receivables	705	10,205	10,910
Current assets - Trade and other receivables	45,532	(10,205)	35,327
Departmental Group			
Non-current assets - Trade and other receivables	6,750	10,205	16,955
Current assets - Trade and other receivables	63,951	(10,205)	53,746
Right-of-use assets			
Core Department and Agencies			
Non-current assets			
Property, plant and equipment	643,441	(4,372)	639,069
Right-of-use assets	-	4,372	4,372
Departmental Group			
Non-current assets			
Property, plant and equipment	1,428,520	(11,591)	1,416,929
Right-of-use assets	-	11,591	11.591

The third adjustment affected items within Note 5 Programme expenditure and Note 15 Provisions for liabilities and charges and completely netted out within those notes as follows:

	As previously stated	Adjustment	Restated 2024-25
	£000	£000	£000
Presentation of provision disclosure			
Core Department and Agencies			
Provided in the year	149,645	97,959	247,604
Provisions not required written back	(11,546)	(97,959)	(109,505)
Departmental Group			
Provided in the year	182,592	97,959	280,551
Provisions not required written back	(17,078)	(97,959)	(115,037)

3. Statement of Operating Expenditure by Operating Segment

	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Departmental Group
					2025-26
	£000	**£000**	**£000**	**£000**	**£000**
Gross expenditure	1,388,311	135,774	195,454	216,615	**1,936,154**
Income	(60,025)	(43,907)	(5,704)	(31,011)	**(140,647)**
Net expenditure	**1,328,286**	**91,867**	**189,750**	**185,604**	**1,795,507**

	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Departmental Group
					2024-25
	£000	**£000**	**£000**	**£000**	**£000**
Gross expenditure	1,354,868	125,462	177,598	173,921	1,831,849
Income	(59,705)	(39,890)	(5,107)	(26,337)	(131,039)
Net expenditure	**1,295,163**	**85,572**	**172,491**	**147,584**	**1,700,810**

(i) - Safer Communities Directorate is responsible for the lead interface with PSNI and work on Community Safety.

Financial information relating to the following Agency and NDPBs is reported within this segment:

- Forensic Science Northern Ireland;
- Northern Ireland Police Fund;
- Northern Ireland Policing Board;
- Office of the Police Ombudsman for Northern Ireland;
- Police Rehabilitation and Retraining Trust;
- Police Service of Northern Ireland and PSNI Police Pensions;
- Probation Board for Northern Ireland; and
- RUC George Cross Foundation.

(ii) - Access to Justice Directorate is responsible for criminal justice policy and legislation and improving access to justice through design of the court and tribunal structures and reform of the Legal Aid system.

Financial information relating to the following Agency, NDPB and Pension Scheme is reported within this segment:

- Northern Ireland Courts and Tribunals Service;
- Criminal Justice Inspection Northern Ireland; and
- Northern Ireland Judicial Pension Scheme.

(iii) - Reducing Offending Directorate is responsible for the oversight of the Prison Service, responsible for the management of offenders in custody and the reform and operation of prisons across NI, and the YJA. It also leads the development of Reducing Offending policy in the Department.

Financial information relating to the following Agencies is reported within this segment:

- Northern Ireland Prison Service; and
- Youth Justice Agency.

(iv) - Justice Delivery Directorate provides Finance, HR, IT and other central services to the Department. Financial information relating to AccessNI and Compensation Services for victims of crime is included in this segment along with the following Agency:

- Legal Services Agency Northern Ireland.

3.1 Reconciliation between Operating Segments and Consolidated Statement of Comprehensive Net Expenditure

					2025-26
	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Departmental Group
	£000	£000	£000	£000	£000
Total net expenditure reported for Operating Segments	1,328,286	91,867	189,750	185,604	**1,795,507**
Reconciling items	-	-	-	-	-
Total net expenditure per Statement of Comprehensive Net Expenditure	**1,328,286**	**91,867**	**189,750**	**185,604**	**1,795,507**

					2024-25
	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Departmental Group
	£000	£000	£000	£000	£000
Total net expenditure reported for Operating Segments	1,295,163	85,572	172,491	147,584	1,700,810
Reconciling items	-	-	-	-	-
Total net expenditure per Statement of Comprehensive Net Expenditure	**1,295,163**	**85,572**	**172,491**	**147,584**	**1,700,810**

3.2 Reconciliation between Operating Segments and Consolidated Statement of Financial Position

‘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, the Department has adopted this option. This does not have a material impact on the Department’s financial statements.

4. Other administration expenditure

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Staff costs*					
Wages and salaries		26,067	26,067	22,670	22,670
Social security costs		3,162	3,162	2,819	2,819
Other pension costs		8,173	8,173	7,452	7,452
		37,402	**37,402**	**32,941**	**32,941**
Purchase of goods and services					
Accommodation costs, maintenance and utilities		369	369	434	434
IT, communications and office services		2,145	2,145	1,581	1,581
Consumables, equipment and transport costs		16	16	26	26
Contracted out and managed services		4,290	4,290	4,144	4,144
Professional and consultancy services		2,068	2,068	785	785
Rentals under operating leases		17	17	52	52
Staff related costs		900	900	1,119	1,119
Other costs		391	391	407	407
Commissions, Panels and Tribunals costs		24	24	17	17
		10,220	**10,220**	**8,565**	**8,565**
Non-cash items					
Loss on disposal of non-current assets	7, 8	**1**	**1**	**7**	**7**
Total purchase of goods and services		**10,221**	**10,221**	**8,572**	**8,572**
Depreciation and impairment charges					
Depreciation	7	1,022	1,022	1,085	1,085
Amortisation	8	1,512	1,512	1,642	1,642
Revaluation released to SoCNE	7, 8	-	-	(3)	(3)
		2,534	**2,534**	**2,724**	**2,724**
Finance expense		**5**	**5**	**8**	**8**
Total Administration costs including finance expense		**50,162**	**50,162**	**44,245**	**44,245**

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

5. Programme expenditure

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000 *Restated*	2024-25 Departmental Group £000 *Restated*
Staff costs*					
Wages and salaries		127,212	624,181	117,125	591,451
Social security costs		16,157	83,872	11,886	66,123
Other pension costs		35,691	65,685	32,620	56,450
Pension provision		-	92,389	-	92,955
		179,060	**866,127**	**161,631**	**806,979**
Purchase of goods and services					
Accommodation costs, maintenance and utilities		24,359	68,872	22,636	67,387
IT, communications and office services		5,409	56,489	4,467	43,290
Consumables, equipment and transport costs		3,749	24,060	3,422	21,553
Contracted out and managed services		34,665	72,044	29,814	63,745
Professional and consultancy services		12,294	28,281	9,401	20,389
Client and other programme operating costs		29,131	37,533	24,704	31,890
Rentals under operating leases		40	1,081	177	1,877
Staff related costs		2,373	14,196	2,391	12,032
Other costs		1,377	2,444	2,483	3,586
Auditor's remuneration		-	305	7	303
Commissions, Panels and Tribunals costs		12,714	12,868	12,858	13,060
PFI service charges		3,177	3,177	3,071	3,071
Judicial costs		13,131	13,131	12,991	12,991
Judicial costs - Consolidated Fund		11,396	11,396	10,662	10,662
		153,815	**345,877**	**139,084**	**305,836**
Non-cash items					
Loss/(profit) on disposal of non-current assets	7, 8	12	(1,733)	1	(166)
Other non-cash items		(182)	(117)	(227)	(136)
		(170)	(1,850)	(226)	(302)
Total purchase of goods and services		**153,645**	**344,027**	**138,858**	**305,534**
Depreciation and impairment charges					
Depreciation	7	29,364	92,096	28,680	86,992
Amortisation	8	3,143	5,950	2,730	4,564
Revaluation released to SoCNE	7, 8	(190)	4,309	(165)	6,105
		32,317	**102,355**	**31,245**	**97,661**
Provisions expense					
Provided in year	15	210,742	250,382	247,604	280,551
Written back in year	15	(66,990)	(98,072)	(109,505)	(115,037)
		143,752	**152,310**	**138,099**	**165,514**
Grants					
Grant-in-aid to NDPBs		1,201,606	-	1,175,125	-
Other grants		11,011	14,519	9,839	14,045
		1,212,617	**14,519**	**1,184,964**	**14,045**
Finance expense					
Interest payable and similar charges		368	570	458	550
Borrowing costs on provisions	15	3,767	26,288	3,365	27,115
Pension liability interest charges	16	185	370,977	302	361,170
		4,320	**397,835**	**4,125**	**388,835**
Total Programme costs including finance expense		**1,725,711**	**1,877,173**	**1,658,922**	**1,778,568**

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

6. Income

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Administration income				
Revenue from contracts with customers				
Fees, levies and charges	233	233	186	186
Sales of goods and services	589	589	600	600
	822	**822**	**786**	**786**
Other operating income				
Secondee costs	684	684	586	586
Rental income	-	-	-	-
Other non-trading income	-	-	-	-
	684	**684**	**586**	**586**
Total Administration operating income	**1,506**	**1,506**	**1,372**	**1,372**
Programme income				
Revenue from contracts with customers				
Fees, levies and charges	60,208	50,567	53,748	46,236
Sales of goods and services	5,611	5,924	5,054	5,350
	65,819	**56,491**	**58,802**	**51,586**
Other operating income				
Recovery of secondee costs	-	627	-	874
Rental income	613	934	556	783
Other non-trading income	25,872	38,280	21,396	35,160
Grant income	122	802	52	626
EU grant income	-	3	-	59
Pension scheme contributions - employees	-	41,991	-	40,563
	26,607	**82,637**	**22,004**	**78,065**
Total Programme operating income	**92,426**	**139,128**	**80,806**	**129,651**
Total operating income	**93,932**	**140,634**	**82,178**	**131,023**
Finance income	7	13	8	16
Total income after finance income	**93,939**	**140,647**	**82,186**	**131,039**

6. Income (continued)

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

	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Core Department and Agencies
2025-26	£000	£000	£000	£000	£000
Fees, levies and charges	13,739	42,642	-	4,060	60,441
Sales of goods and services	45	-	5,611	544	6,200
Revenue from contracts with customers	**13,784**	**42,642**	**5,611**	**4,604**	**66,641**

	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Departmental Group
2025-26	£000	£000	£000	£000	£000
Fees, levies and charges	4,098	42,642	-	4,060	50,800
Sales of goods and services	358	-	5,611	544	6,513
Revenue from contracts with customers	**4,456**	**42,642**	**5,611**	**4,604**	**57,313**

	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Core Department and Agencies
2024-25	£000	£000	£000	£000	£000
Fees, levies and charges	11,311	38,670	-	3,953	53,934
Sales of goods and services	34	-	5,054	566	5,654
Revenue from contracts with customers	**11,345**	**38,670**	**5,054**	**4,519**	**59,588**

	Safer Communities Directorate	Access to Justice Directorate	Reducing Offending Directorate	Justice Delivery Directorate	Departmental Group
2024-25	£000	£000	£000	£000	£000
Fees, levies and charges	3,799	38,670	-	3,953	46,422
Sales of goods and services	330	-	5,054	566	5,950
Revenue from contracts with customers	**4,129**	**38,670**	**5,054**	**4,519**	**52,372**

7. Property, plant and equipment

						2025-26
	Land	Buildings	Vehicles, Plant and Machinery	Information Technology	Assets Under Construction	Departmental Group
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2025	110,419	1,504,703	270,477	234,291	137,621	**2,257,511**
Adjustments to NDPBs opening balances	-	-	-	-	-	-
Additions	30	7,438	3,138	3,448	75,327	**89,381**
Disposals	-	(829)	(15,113)	(5,225)	-	**(21,167)**
Reclassification	-	18,130	14,752	25,396	(58,668)	**(390)**
Revaluation released to SoCNE	14	(1,022)	(3,139)	17	(135)	**(4,265)**
Revaluation	1,242	111,187	20,357	16,023	-	**148,809**
At 31 March 2026	**111,705**	**1,639,607**	**290,472**	**273,950**	**154,145**	**2,469,879**
Depreciation						
At 1 April 2025	23	489,294	188,065	151,609	-	**828,991**
Adjustments to NDPBs opening balances	-	-	-	-	-	-
Charged in year	12	49,095	21,678	22,333	-	**93,118**
Disposals	-	(834)	(14,775)	(4,940)	-	**(20,549)**
Reclassification	-	-	-	14	-	**14**
Revaluation released to SoCNE	-	34	-	10	-	**44**
Revaluation	-	31,306	16,312	10,536	-	**58,154**
At 31 March 2026	**35**	**568,895**	**211,280**	**179,562**	**-**	**959,772**
Carrying amount at 31 March 2026	**111,670**	**1,070,712**	**79,192**	**94,388**	**154,145**	**1,510,107**
Carrying amount at 31 March 2025	**110,396**	**1,015,409**	**82,412**	**82,682**	**137,621**	**1,428,520**
Asset financing:						
Owned	111,596	1,019,976	79,126	91,453	154,145	**1,456,296**
Finance leased*	74	8,621	66	2,935	-	**11,696**
PPP/PFI contracts*	-	42,115	-	-	-	**42,115**
Carrying amount at 31 March 2026	**111,670**	**1,070,712**	**79,192**	**94,388**	**154,145**	**1,510,107**
Of which:						
Core Department and Agencies	52,215	544,157	20,600	3,439	31,091	**651,502**
NDPBs	59,455	526,555	58,592	90,949	123,054	**858,605**
Carrying amount at 31 March 2026	**111,670**	**1,070,712**	**79,192**	**94,388**	**154,145**	**1,510,107**

** Further details regarding the Department's Leases are contained in Note 18.*

*** Further details regarding the Department's PFI contract are contained in Note 19.*

7. Property, plant and equipment (continued)

2024-25

	Land	Buildings	Vehicles, Plant and Machinery	Information Technology	Assets Under Construction	Departmental Group
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2024	110,405	1,458,277	256,844	213,615	122,819	2,161,960
Adjustments to NDPBs opening balances	-	1,664	12	-	-	1,676
Additions	14	16,236	2,360	849	57,006	76,465
Disposals	-	(850)	(5,275)	(9,100)	-	(15,225)
Reclassification	-	5,218	10,214	22,768	(42,206)	(4,006)
Revaluation released to SoCNE	-	(5,345)	(744)	12	2	(6,075)
Revaluation	-	29,503	7,066	6,147	-	42,716
At 31 March 2025	**110,419**	**1,504,703**	**270,477**	**234,291**	**137,621**	**2,257,511**
Depreciation						
At 1 April 2024	11	437,822	166,363	138,107	-	742,303
Adjustments to NDPBs opening balances	-	424	11	-	-	435
Charged in year	12	47,950	21,691	18,424	-	88,077
Disposals	-	(850)	(5,013)	(8,780)	-	(14,643)
Reclassification	-	-	(20)	20	-	-
Revaluation released to SoCNE	-	26	(3)	5	-	28
Revaluation	-	3,922	5,036	3,833	-	12,791
At 31 March 2025	**23**	**489,294**	**188,065**	**151,609**	**-**	**828,991**
Carrying amount at 31 March 2025	**110,396**	**1,015,409**	**82,412**	**82,682**	**137,621**	**1,428,520**
Carrying amount at 31 March 2024	**110,394**	**1,020,455**	**90,481**	**75,508**	**122,819**	**1,419,657**
Asset financing:						
Owned	110,310	962,332	82,260	81,583	137,621	1,374,106
Finance leased*	86	10,254	152	1,099	-	11,591
PPP/PFI contracts*	-	42,823	-	-	-	42,823
Carrying amount at 31 March 2025	**110,396**	**1,015,409**	**82,412**	**82,682**	**137,621**	**1,428,520**
Of which:						
Core Department and Agencies	51,221	538,926	19,249	3,592	30,453	643,441
NDPBs	59,175	476,483	63,163	79,090	107,168	785,079
Carrying amount at 31 March 2025	**110,396**	**1,015,409**	**82,412**	**82,682**	**137,621**	**1,428,520**

** Further details regarding the Department's Leases are contained in Note 18.*

*** Further details regarding the Department's PFI contract are contained in Note 19.*

7. Property, plant and equipment (continued)

	At 31 March 2026			
	Net Book Value (NBV) of land and buildings	**NBV as a % of total for Departmental Group**	**Date of most recent valuation by Land and Property Services (LPS)**	**Basis of LPS valuations**
	£000	**%**		
Police Service of Northern Ireland	581,736	49.2%	A rolling valuation is undertaken each year to ensure that the full Estate will be valued every five years.	Operational assets where no market evidence exists, such as police stations, are valued at depreciated replacement cost. Operational assets where market-based evidence exists, such as offices, are valued at market value based on existing use.
Northern Ireland Prison Service	327,687	27.7%	1 April 2021	Depreciated replacement cost.
Northern Ireland Courts and Tribunals Service	228,443	19.3%	31 March 2024	Depreciated replacement cost.
Core Department and other Agencies/NDPBs	44,516	3.8%	Various	Existing use value, market value and depreciated replacement cost.
Departmental Group	**1,182,382**	**100%**		

Land and buildings were externally valued by the LPS in accordance with the RICS Appraisal and Valuation Manual on the basis of existing use value, market value and depreciated replacement cost as appropriate to the individual assets. Indexation is applied between asset revaluations to update the asset register, taking into account the general market in land and property values and building costs.

DoJ uses Producer Price Indices (PPI) published by the Office for National Statistics (ONS) 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.

8. Intangible assets

			2025-26
	Software and Licences	Assets Under Construction	Departmental Group
	£000	£000	£000
Cost or valuation			
At 1 April 2025	80,245	3,805	**84,050**
Adjustments to NDPBs opening balances	-	-	**-**
Additions	4,859	7,979	**12,838**
Disposals	(1,153)	-	**(1,153)**
Reclassification	(7,160)	7,550	**390**
Revaluation released to SoCNE	-	-	**-**
Revaluation	406	-	**406**
At 31 March 2026	**77,197**	**19,334**	**96,531**
Amortisation			
At 1 April 2025	49,300	-	**49,300**
Adjustments to NDPBs opening balances	-	-	**-**
Charged in year	7,454	8	**7,462**
Disposals	(806)	-	**(806)**
Reclassification	(14)	-	**(14)**
Revaluation released to SoCNE	-	-	**-**
Revaluation	250	-	**250**
At 31 March 2026	**56,184**	**8**	**56,192**
Carrying amount at 31 March 2026	**21,013**	**19,326**	**40,339**
Carrying amount at 31 March 2025	**30,945**	**3,805**	**34,750**
Asset financing:			
Owned	21,013	19,326	**40,339**
Carrying amount at 31 March 2026	**21,013**	**19,326**	**40,339**
Of which:			
Core Department and Agencies	13,496	19,279	**32,775**
NDPBs	7,517	47	**7,564**
Carrying amount at 31 March 2026	**21,013**	**19,326**	**40,339**

8. Intangible assets (continued)

			2024-25
	Software and Licences	Assets Under Construction	Departmental Group
	£000	£000	£000
Cost or valuation			
At 1 April 2024	67,286	2,578	69,864
Adjustments to NDPBs opening balances	(12)	-	(12)
Additions	7,249	2,194	9,443
Disposals	(667)	-	(667)
Reclassification [3]	4,971	(967)	4,004
Revaluation released to SoCNE	4	-	4
Revaluation	1,414	-	1,414
At 31 March 2025	**80,245**	**3,805**	**84,050**
Amortisation			
At 1 April 2024	42,954	-	42,954
Adjustments to NDPBs opening balances	(19)	-	(19)
Charged in year	6,206	-	6,206
Disposals	(667)	-	(667)
Reclassification	-	-	-
Revaluation released to SoCNE	3	-	3
Revaluation	823	-	823
At 31 March 2025	**49,300**	**-**	**49,300**
Carrying amount at 31 March 2025	**30,945**	**3,805**	**34,750**
Carrying amount at 31 March 2024	**24,332**	**2,578**	**26,910**
Asset financing:			
Owned	30,945	3,805	34,750
Carrying amount at 31 March 2025	**30,945**	**3,805**	**34,750**
Of which:			
Core Department and Agencies	21,365	3,795	25,160
NDPBs	9,580	10	9,590
Carrying amount at 31 March 2025	**30,945**	**3,805**	**34,750**

[3] *Reclassifications include PSNI software items that had been included within Property, Plant & Equipment.*

9. Financial instruments

9.1 Disclosures

Due to the non-trading nature of its activities and the way in which Government departments are financed, the DoJ is not exposed to the degree of financial risk faced by business entities. The Department 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 the Department in undertaking its activities.

Classification of financial instruments

All Departmental financial instruments are measured at amortised cost. The Department’s financial assets are classified as loans and receivables and comprise trade and other receivables (Note 13), cash and cash equivalents (Note 12) and financial assets. The Department’s financial liabilities comprise payables excluding tax assets, accruals and deferred income (Note 14). The carrying value of these financial assets and liabilities, as disclosed in the notes to the Accounts, approximates to fair value because of their short maturities. The Department 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. The Department is exposed to credit risk in relation to the carrying amounts of the trade receivables carried in the Statement of Financial Position. The size of the risk is reflected in the receivables impairment (Note 13.1).

Liquidity risk

Liquidity risk is the risk that an entity will have difficulties in paying its financial liabilities. The Department's net revenue resource requirements are financed by resources voted annually by the Assembly, as is capital expenditure. The Department 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. All of the Department’s financial assets and liabilities carry nil or fixed rates of interest. The Department 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. The Department does not have the authority to manage currency risk through hedging.

9. Financial instruments (continued)

Embedded derivatives

In accordance with IFRS 9 Financial Instruments, the Department reviews 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 (RPI) and UK Gross Domestic Product Index (GDP). The embedded derivative is deemed to be closely related to the host contract as the amounts charged are in relation to the economic environment in which NICTS operates.

Northern Ireland Prison Service (NIPS) Housing Loans

In accordance with IFRS 9 balances in respect of NIPS Home Loans are stated in the statement of financial position at their amortised cost, being the carrying amount discounted to present value at the effective rate of interest of 2.45% (2024-25: 2.15%). They have not been affected by current credit risk as repayments are deducted directly from payroll and are not considered a significant medium or long-term risk to NIPS.

9.2 Financial guarantees, indemnities and letters of comfort

The Department 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.

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

10. Assets classified as held for sale

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Cost or valuation				
At 1 April	60	2,864	60	3,034
Disposals	-	(2,804)	-	(170)
Transfers and reclassifications	-	-	-	-
Revaluation released to SoCNE	-	-	-	-
Revaluation	-	-	-	-
Carrying value at 31 March	**60**	**60**	**60**	**2,864**

11. Inventories

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Raw materials and consumables		1,006	6,230	963	6,400
Fuel		293	1,550	292	1,546
			-		
Total		**1,299**	**7,780**	**1,255**	**7,946**

12. Cash and cash equivalents

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Balance at 1 April		(4,715)	(2,802)	(5,503)	(3,542)
Net change in cash and cash equivalent balances		(1,661)	(2,269)	788	740
Balance at 31 March		**(6,376)**	**(5,071)**	**(4,715)**	**(2,802)**
The following balances at 31 March are held at:					
Northern Ireland Banking Pool		(6,419)	(5,136)	(4,765)	(2,875)
Commercial banks and cash in hand		43	65	50	73
Balance at 31 March		**(6,376)**	**(5,071)**	**(4,715)**	**(2,802)**
Balances for Cash and cash equivalents are disclosed in the Statement of Financial Position as follows:					
Current assets		3,825	5,218	1,973	4,067
Current liabilities	14	(10,201)	(10,289)	(6,688)	(6,869)
Total		**(6,376)**	**(5,071)**	**(4,715)**	**(2,802)**

13. Trade receivables, financial and other assets

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000 *Restated*	2024-25 Departmental Group £000 *Restated*
Amounts falling due within one year:					
VAT recoverable		3,450	10,457	2,933	8,484
Trade receivables		1,344	3,673	1,348	7,644
Other receivables		867	2,839	1,215	1,475
Prepayments and accrued income		15,699	27,029	24,740	31,052
Amounts due from the Consolidated Fund in respect of supply		6,976	6,976	5,091	5,091
		28,336	**50,974**	**35,327**	**53,746**
Amounts falling due after more than one year:					
Trade receivables		11,200	11,200	10,205	10,205
Other receivables		648	79	705	87
Prepayments and accrued income		-	2,356	-	6,663
		11,848	**13,635**	**10,910**	**16,955**
Total		**40,184**	**64,609**	**46,237**	**70,701**

Included within ‘Other receivables’ at Core Department and Agencies level is £104,295 (2024-25: £344,222) that will be due to the Consolidated Fund once the debts are collected.

13.1 Impairment

Trade receivables are stated net of the following impairment:

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Trade receivables at 31 March - Gross		13,388	15,717	12,579	18,875
Less: Impairment:					
Impairment at 1 April		1,026	1,026	1,314	1,314
Increase in impairment during the year		257	257	331	331
Impairment written back during the year		(439)	(439)	(619)	(619)
Impairment at 31 March		**844**	**844**	**1,026**	**1,026**
Trade receivables at 31 March - Net	13	**12,544**	**14,873**	**11,553**	**17,849**

£0.811m of the total impairment at 31 March 2026 relates to LSANI (31 March 2025: £0.979m).

14. Trade payables, financial and other liabilities

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Amounts falling due within one year:					
Bank overdraft		10,201	10,289	6,688	6,869
Other taxes and social security		-	19,041	-	19,375
Trade payables		1,334	9,585	1,499	7,814
Other payables		1,419	29,148	2,025	23,153
Accruals and deferred income		70,630	140,670	73,743	134,118
Current part of lease liabilities		1,003	2,504	1,242	2,565
Current part of imputed finance lease element of 'on-balance sheet' (SoFP) PPP/PFI contracts		1,507	1,507	2,027	2,027
Consolidated Fund Extra Receipts to be paid to the Consolidated Fund:					
- Received		600	704	375	719
- Receivable		104	-	344	-
		86,798	**213,448**	**87,943**	**196,640**
Amounts falling due after more than one year:					
Other payables, accruals and deferred income		267	267	299	299
Leases		1,598	6,872	2,380	6,772
Imputed finance lease element of 'on-balance sheet' (SoFP) PPP/PFI contracts		-	-	1,507	1,507
		1,865	**7,139**	**4,186**	**8,578**
Total		**88,663**	**220,587**	**92,129**	**205,218**

Included within 'Consolidated Fund Extra Receipts to be paid to the Consolidated Fund: Received' at a Departmental Group level is £569,451 (2024-25: £301,591) held on trust on behalf of the Consolidated Fund in respect of fines and other income collected by NICTS. Further details about the NICTS Trust Statement can be found at NICTS website.

15. Provisions for liabilities and charges

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000 *Restated*	£000 *Restated*
Balance at 1 April	357,685	1,087,210	352,647	1,092,587
Adjustments to NDPBs opening balances	-	-	-	444
Provided in the year	210,539	250,443	247,800	280,749
Provisions not required written back	(66,990)	(98,072)	(106,840)	(112,372)
Provisions utilised in the year	(144,599)	(194,449)	(142,464)	(186,430)
Borrowing costs	3,767	26,288	3,365	27,115
Actuarial loss/(gain)	1,584	(34,186)	3,550	(14,510)
Provisions settled from Consolidated Fund	(409)	(409)	(373)	(373)
Balance at 31 March	**361,577**	**1,036,825**	**357,685**	**1,087,210**
Analysis of expected timing of discounted flows				
Not later than one year	109,630	329,120	152,031	418,755
Later than one year but not later than five years	145,061	405,007	114,876	307,362
Later than five years	106,886	302,698	90,778	361,093
Balance at 31 March	**361,577**	**1,036,825**	**357,685**	**1,087,210**

Provisions by type

						2025-26
	Injury On Duty and Early Departure Costs	Legal Aid	Litigation Claims	Compen-sation Payments	Other	Departmental Group
	£000	£000	£000	£000	£000	£000
Balance at 1 April	516,635	190,530	327,924	50,834	1,287	**1,087,210**
Opening balance adjustment		9		(9)		**-**
Provided in the year	7,215	168,269	40,260	34,362	337	**250,443**
Provisions not required written back	(82)	(51,744)	(44,504)	(1,567)	(175)	**(98,072)**
Provisions utilised in the year	(48,148)	(120,049)	(8,142)	(18,108)	(2)	**(194,449)**
Borrowing costs	25,442	159	687	-	-	**26,288**
Actuarial (gain)	(35,420)	-	1,234	-	-	**(34,186)**
Provisions settled from Consolidated Fund	-	-	(409)	-	-	**(409)**
Balance at 31 March	**465,642**	**187,174**	**317,050**	**65,512**	**1,447**	**1,036,825**
Of which:						
Core Department and Agencies	70,583	187,165	37,182	65,512	1,134	**361,577**
NDPBs	395,059	9	279,868	-	313	**675,248**
Balance at 31 March	**465,642**	**187,174**	**317,050**	**65,512**	**1,447**	**1,036,825**
Analysis of expected timing of discounted flows						
Not later than one year	47,860	83,415	182,215	15,087	543	**329,120**
Later than one year but not later than five years	170,982	88,061	129,344	15,875	745	**405,007**
Later than five years	246,800	15,698	5,491	34,550	159	**302,698**
Balance at 31 March	**465,642**	**187,175**	**317,050**	**65,512**	**1,447**	**1,036,825**

15. Provisions for liabilities and charges (continued)

Provisions by type (continued)

	Injury On Duty and Early Departure Costs	Legal Aid	Litigation Claims	Compen-sation Payments	Other	Departmental Group
						2024-25
	£000	£000 *Restated*	£000	£000 *Restated*	£000	£000 *Restated*
Balance at 1 April	540,765	174,674	291,320	84,816	1,012	1,092,587
Adjustments to NDPBs opening balances	-	-	444	-	-	444
Provided in the year	7,660	208,392	50,761	13,563	373	280,749
Provisions not required written back	(59)	(72,805)	(7,548)	(31,921)	(39)	(112,372)
Provisions utilised in the year	(43,691)	(119,731)	(7,325)	(15,624)	(59)	(186,430)
Borrowing costs	26,553	-	562	-	-	27,115
Actuarial (gain)	(14,593)	-	83	-	-	(14,510)
Provisions settled from Consolidated Fund	-	-	(373)	-	-	(373)
Balance at 31 March	**516,635**	**190,530**	**327,924**	**50,834**	**1,287**	**1,087,210**
Of which:						
Core Department and Agencies	69,583	190,530	45,505	50,831	1,236	357,685
NDPBs	447,052	-	282,419	3	51	729,525
Balance at 31 March	**516,635**	**190,530**	**327,924**	**50,834**	**1,287**	**1,087,210**
Analysis of expected timing of discounted flows						
Not later than one year	42,152	96,509	265,056	14,593	455	418,755
Later than one year but not later than five years	152,678	79,774	59,351	14,886	673	307,362
Later than five years	321,815	14,247	3,517	21,355	159	361,093
Balance at 31 March	**516,635**	**190,530**	**327,924**	**50,834**	**1,287**	**1,087,210**

15.1 Injury on duty and Early departure costs - £465.642m (2024-25: £516.635m)

				2025-26
	PSNI	NIPS	Other	Departmental Group
	£000	£000	£000	£000
Balance at 1 April	445,186	68,974	2,475	516,635
Provided in the year	5,360	1,510	345	7,215
Provisions not required written back	-	-	(82)	(82)
Provisions utilised in the year	(43,671)	(4,288)	(189)	(48,148)
Borrowing costs	21,950	3,478	14	25,442
Actuarial loss/(gain)	(35,770)	350	-	(35,420)
Balance at 31 March	**393,055**	**70,024**	**2,563**	**465,642**

				2024-25
	PSNI	NIPS	Other	Departmental Group
	£000	£000	£000	£000
Balance at 1 April	474,124	64,931	1,710	540,765
Provided in the year	5,370	1,325	965	7,660
Provisions not required written back	-	-	(59)	(59)
Provisions utilised in the year	(39,568)	(3,991)	(132)	(43,691)
Borrowing costs	23,320	3,243	(10)	26,553
Actuarial loss/(gain)	(18,060)	3,467	-	(14,593)
Balance at 31 March	**445,186**	**68,975**	**2,474**	**516,635**

15.1 Injury on duty and Early departure costs - £465.642m (2023-24: £516.635m) (continued)

				2025-26				2024-25
	PSNI	NIPS	Other	Total	PSNI	NIPS	Other	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Injury on duty awards	393,055	69,510	-	462,565	445,186	68,400	-	513,586
Early departure costs	-	514	2,563	3,077	-	575	2,474	3,049
Balance at 31 March	**393,055**	**70,024**	**2,563**	**465,642**	**445,186**	**68,975**	**2,474**	**516,635**

Injury on duty awards - £462.565m (2024-25: £513.586m)

Provision is made for the costs of providing injury awards to employees based on the current number of injury awards, and also on estimated life expectancy of these individuals. The allowance is payable to the former employee for life.

The injury awards are valued under IAS 19 by GAD. IAS 19 requires the employer to value the expected injury awards for active members, who may become injured in the future, and include the value in the Accounts. Liabilities for Injury awards are valued on an actuarial basis using the Projected Unit Credit Method.

In 2019-20 the assumptions for incidence of injury award were updated based on data provided for the years 2015 to 2020, which was aggregated with the PSNI injury award data for 2006 to 2015. The relevant assumptions underpinning the actuarial valuation of the liability remain unchanged as follows for both 2024-25 and 2025-26:

- rate of future injury award - 3.5%; and
- current service cost - 6.0%.

The demographic assumptions adopted for the assessment of the NIPS liabilities as at 31 March 2026 are those proposed for the 2020 valuation of the PCSPS (NI) since NIPS employees are members of this pension scheme. The use of the proposed 2020 valuation assumptions is a consistent approach to 2024-25.

The 2020-based population mortality projections allow for the short-term impacts of Covid-19 for 2019 to 2024 in line with the average views of an expert independent panel. The 2022-based population projections consider Covid-19 as a mortality shock event, applying an appropriate short-term adjustment rather than projecting its effects forward. Death rates from Covid-19 in excess of that already allowed for in the mortality assumptions and reflected in the membership data would emerge as an experience gain in future years' accounts.

15.1 Injury on duty and Early departure costs - £465.642m (2024-25: £516.635m) (continued)

Injury on duty awards - £462.565m (2024-25: £513.586m) (continued)

	2025-26		2024-25	
	PSNI	NIPS	PSNI	NIPS
Liability in respect of:	£000	£000	£000	£000
Active members	40,110	8,900	50,710	9,390
Pensions in payment (injury awards)	352,945	60,610	394,476	59,010
Total	**393,055**	**69,510**	**445,186**	**68,400**
Key financial assumptions:	%	%	%	%
Rate of discounting scheme liabilities	5.60%	5.60%	5.15%	5.15%
Rate of CPI inflation	2.55%	2.55%	2.65%	2.65%
Pension increase awarded	2.55%	2.55%	2.65%	2.65%
Long-term rate of increase in salaries	3.3%	3.3%	3.4%	3.4%
Key demographic assumptions:	Years	Years	Years	Years
Average expected future life at age 65 for:				
Male currently aged 65	22.0	21.5	21.9	21.4
Female currently aged 65	24.0	22.9	23.9	22.8
Male currently aged 45	23.4	23.0	23.3	22.9
Female currently aged 45	25.3	24.4	25.2	24.3
Incidence of injury awards:	%	%	%	%
Liability (proportion of liability of active members in respect of non-injury Pension Scheme benefits)	3.5%	3.5%	3.5%	3.5%
Current service cost (proportion of current service cost in respect of main Pension Scheme benefits)	6.0%	6.0%	6.0%	6.0%
Actuarial losses/(gains):	£000	£000	£000	£000
Experience (gains)/ losses arising on the pension liabilities	(9,630)	5,340	(18,080)	3,620
Changes in financial assumptions	(26,140)	(4,950)	3,320	260
Changes in demographic assumptions	-	-	(3,300)	(330)
	(35,770)	**390**	**(18,060)**	**3,550**
Analysis of movement in scheme liability:	£000	£000	£000	£000
Net deficit at 1 April	445,186	68,400	474,124	64,250
Current service cost	5,360	1,020	5,370	970
Past service cost	-	490	-	350
Net interest on the net defined benefit liability	21,950	3,450	23,320	3,210
Benefits paid (recurring element)	(40,971)	(3,750)	(36,838)	(3,580)
Benefits paid (lump sums)	(2,700)	(490)	(2,730)	(350)
Re-measurements of the net defined liability	(35,770)	390	(18,060)	3,550
Net deficit at 31 March	**393,055**	**69,510**	**445,186**	**68,400**

15.1 Injury on duty and Early departure costs - £465.642m (2024-25: £516.635m) (continued)

Injury on duty awards - £462.565m (2024-25: £513.586m) (continued)

Sensitivity analysis - sensitivity to changes in assumptions*

	31 March 2026	31 March 2026
	PSNI	NIPS
	£000	£000
+0.5% increase in rate of discounting liabilities	(22,000)	(4,300)
+0.5% increase in rate of increase in salaries	-	200
+0.5% increase in rate of increase in pensions/deferred revaluation	23,000	4,200
One further year than assumed for life expectancy	12,000	1,700

* *Opposite changes in the assumptions will produce approximately equal and opposite changes in the liability. Doubling the changes in the assumptions will produce approximately double the change in the liability. The sensitivities show the change in assumption in isolation. In practice such assumptions rarely change in isolation and given the interdependencies between the assumptions the actual impact may be different from simply combining the changes above.*

Early departure costs - £3.077m (2024-25: £3.049m)

(i) NIPS - £0.514m (2024-25: £0.575m)

This provision relates to pension costs associated with the early departure of staff and benefits payable in respect of loss of earning capacity (or loss of support in respect of a death). The pension costs are payable to NILGOSC over the lifetime of the retired staff member and his/her spouse (where applicable).

(ii) NICS and NILGOSC costs - £0.557m (2024-25: £0.608m)

The Department and its Agencies meet the additional costs of benefits beyond the normal NICS pension arrangements and NILGOSC benefits in respect of employees who retire early by paying the required amounts annually to the NICS pension arrangements and NILGOSC over the period between early departure and normal retirement date, and in some cases for the lifetime of the retired staff member and his/her spouse. The Department and its Agencies provide for this in full when the early retirement programme becomes binding by establishing a provision for the estimated payments.

(iii) Northern Ireland Policing Board (NIPB) – Ill-health retirements and retrospective injury on duty awards - £2.006m (2024-25: £1.866m)

This provision relates to outstanding cases where serving and ex-serving PSNI officers apply for medical retirement and/or injury on duty awards.

15.2 Legal Aid - £187.174m (2024-25: £190.530m)

How the figures are derived

The LSANI estimates the value of unbilled 'live' cases each year to arrive at the amounts disclosed as a provision within the financial statements. 'Live' cases are deemed to be those that are ongoing, based on the information available to the Agency, and within the statutory time limits. A provisions model is used to estimate the volume of cases and costs required to settle any obligations at the end of the reporting period.

Summary position

The Legal Aid provisions at the reporting date can be summarised as follows:

	2025-26	2024-25
	£000	£000
Civil legal services	124,754	122,858
Criminal legal aid	62,420	67,672
Total	**187,174**	**190,530**

		2025-26		2024-25
	Volume of cases	Value of cases	Volume of cases	Value of cases
	Number	£000	Number	£000
Cases costed at an average cost	47,985	151,503	53,780	146,495
Cases costed where an average cost is not applicable	782	35,671	1,151	44,035
Total	**48,767**	**187,174**	**54,931**	**190,530**

Volumes

The Agency's LAMS came into operation on 1 July 2019. The auto-closure function within LAMS, which automatically closes cases when a set of predefined conditions have been satisfied, and the ongoing review of inactive cases have significantly cleansed the volume of cases and continue to do so as part of business as usual. As a result, the requirement for manual intervention and assumptions historically applied to the data reported from the system has reduced significantly for the purposes of calculating provisions.

In terms of inactive cases, an adjustment continues to be made but due to the significant progress made on old cases and the continual review and refinement of inactivity triggers, this adjustment now only needs to address those cases flagged through the inactivity prompt and outside 'normal' lifecycles.

Costs

There are two categories of costs applied to the volume of 'live' cases in LAMS at the end of the reporting period in order to calculate an estimated cost of the provision:

i. cases costed at an average cost

The provisions model extracts a volume of 'live' cases from LAMS per primary nature/matter and applies an average cost to each case to determine a provision value. After which any payments to date are deducted to calculate the remaining provision liability.

As part of the Legal Aid Reform Programme a range of new regulations were introduced on the 7 January 2026 to apply an increase to certain types of legal aid fees with an implementation date of 1 December 2024. In practice, this means that all eligible certificates granted from 1 December 2024 and which remain 'live' at the 31 March 2026, are valued in the provision at the average cost (as noted above) plus the relevant percentage fee uplift.

15.2 Legal Aid - £187.174m (2024-25: £190.530m) (continued)

Furthermore, during 2025-26 the Lady Chief Justice announced a series of increases to fees in taxed cases. Similarly, this means that the cost of work done after the implementation dates are uplifted accordingly.

ii. cases costed where an average cost is not applicable

The majority of legal aid provisions are estimated using LAMS volumes and average costs, however other case types have been separately reviewed. There are three categories of cases which require segregation for review as the average cost methodology above is not applicable:

- **Exceptional Funding** - the Agency's Exceptionality and Criminal Authorities Team record and continuously monitor a list of Exceptional Funding cases. Each case is separately reviewed and costed by the Agency based on authorities granted less payments made to date.

- **Exceptionality** - the Agency's Exceptionality and Criminal Authorities record and continuously monitor a list of Exceptionality criminal cases. Each case is separately reviewed and costed by the Agency.

- **Court of Appeal** - the Taxing Master provides a list of the cases currently held along with the associated claimed and assessed value. This is reviewed by the Agency, and the liability is calculated using the information provided.

Reporting

Average costs are calculated from information held on closed cases within LAMS. A report is produced detailing cases closed on the system and the value of all associated assessed payments. The suite of provision reports is continually being refined, improving the robustness of the methodology by ensuring that data is drawn directly from the system where possible and manual intervention is minimised.

Estimation Uncertainty

Due to the nature of legal aid cases and a number of uncertainties within the provision methodology, the ultimate cost of settling these liabilities may differ from the amounts estimated.

Internal judgements made by management

The determination of provisions remains a key area where management judgement is required. There are a number of key assumptions applied in the calculation of average costs which are detailed below:

- Average costs in general – based on an analysis of historical payment values and volumes of closed cases, a series of average costs are calculated, primarily by primary nature within each legal aid level of service;
- Data underpinning average costs (all cases) – average costs are based on closed cases. Up to and including 2024-25, all closed cases since the inception of LAMS were included in average cost calculations. In 2025-26, the dataset was restricted to the most recent four years to improve the currency of the dataset used, therefore reducing the volume of data underpinning average cost estimates;
- Application of uplifts (non-taxed cases) – legislative changes in 2025-26 introduced fee uplifts that impacted the Legal Aid Model. Until sufficient closed case data reflects the new fees, a manual uplift approach is applied to pre-uplifted non-taxed cases, resulting in two average cost rates per case category depending on the date of the legal aid certificate (pre- or post-1 December 2024). When combined with the four year data restriction above, the effective dataset underpinning these average cost estimates is further reduced to 2 years and 8 months;
- Phasing of work done (taxed cases) – due to the legislative changes and the Agency's lack of visibility of work in progress, uplifts applied to taxed cases (which apply from the date the work is undertaken rather than the certificate date) are estimated based on the assumption that work is performed evenly over the life of the case, from granting of certificate to the last court date. This may differ from the actual timing and value of work completed, and the subsequent bills received. Other related assumptions are informed by historical data held by the Agency; and
- Outliers – while restricting the closed case population to four years is intended to improve data

currency, it may still include cases with nil payments or payments significantly higher than typical levels. These can materially affect average costs, however management considers such cases to reflect normal business activity and are therefore retained within the model.

External factors

The determination of provisions can also be impacted by various factors outside of the control of management. These uncertainties include:

- Impact and timing of fees – as each case category has a different lifecycle from certificate being granted to case closure, the impact of new fee rates on closed cases will be gradual and the speed of impact will vary depending on case category;
- Timing of bill submission – the timing of payment of civil legal services and criminal legal aid is dependent on when solicitors or counsel submit their final bill after a case has concluded. The timing of submission is outside the direct control of the Agency, although there is a statutory obligation for claims to be submitted within three months, subject to extension under certain conditions; and
- Longer-term settlements and discounting – while only a small proportion of provisions are expected to be paid more than five years after the reporting date, a degree of uncertainty remains in respect of these longer-tail claims. The Agency has discounted future cash flows to reflect their present value.

15.3 Litigation claims - £317.050m (2024-25: £327.924m)

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Litigation claims	37,183	317,050	45,505	327,924
Of which:				
Core Department and Agencies	37,183	37,183	45,505	45,505
NDPBs	-	279,867	-	282,419
	37,183	317,050	45,505	327,924

The figures for litigation claims include the following:

(i) - Court of Appeal judgement on backdated holiday pay

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

Core Department and Agencies

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:

- 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 settlement.

15.3 Litigation claims - £317.050m (2024-25: £327.924m) (continued)

PSNI

Provision has been made for the ongoing holiday pay legal case which was appealed before the Supreme Court in December 2022 and a judgement given on 4 October 2023. The provision uses data to calculate liability where full and accurate records exist and uses one potential remedy to estimate costs for an historical period during which records are not complete or not accessible.

Ongoing discussions between the parties to remedy the case have resulted in a change in accounting estimate made under IAS 8 which has required an additional £14.79m to be provided in 2025-26. This relates largely to refinements made to the assessed average cost per claimant for the period during which records are not complete or not accessible. Additionally, following legal advice from Counsel, the starting date for the period of the estimate of costs has moved to 1996 rather than 1998 which was reported in the 2024-25 Financial Year.

The provision comprises two major elements:

- An estimate of costs for claimants from 2004 for police staff and 2007 for police officers, based on actual payroll data for all police officers and staff where full and accurate records exist including tax, employers National Insurance and Pension contributions where applicable; and

- An estimate of costs from 1996 to 2004 for police staff and 2007 for police officers, based on an assessed average per claimant. Following legal advice from Counsel, the starting date for the period of the estimate of costs has moved to 1996 rather than 1998 which was reported in the 2024-25 Financial Year. Additionally, an estimate for tax on monies due during the period pre-2004-07 has been included following advice from Counsel.

The provision also includes interest on the claims.

A number of matters are still under consideration and therefore uncertain and are disclosed in Note 17 Contingent liabilities.

(ii) Public sector pensions - McCloud Claims

PSNI

When new public service pension schemes were introduced in 2015, transitional protection allowed older workers to continue building pension in the legacy schemes while younger workers were moved into the 2015 schemes. Claims of age discrimination were brought in relation to the terms of transitional protection by groups of firefighters and members of the judiciary in the McCloud/Sargeant legal case and the Court of Appeal handed down its judgement on this claim on 20 December 2018, ruling that the transitional protection arrangements were discriminatory on the basis of age.

Following this ruling, a significant number of claims have been received by the Department relating to discrimination on the basis of age. Provision has been made in the accounts for the best estimate of the likely expenditure required to settle resolve claims.

A number of claims received include an element which the Department considers to be unjustified and which it intends to robustly defend. Consequently, no provision has been made for this element of these claims and are disclosed in Note 17 Contingent liabilities.

(iii) - PSNI Data Loss

In relation to the data loss on 8 August 2023, a liability has been provided for in the 2025-26 accounts. A significant proportion of the liability (£77.4m) is based on the number of claimants who accepted the settlement offer and the estimated value being based on the value of the claimants offer and legal costs. A further estimate of £5.8m is made in relation to claimants who have not accepted the settlement offer and individuals who have not yet initiated a claim. These cases are In still under consideration and therefore a number of assumptions have been made to arrive at the provision, including the number of remaining

15.3 Litigation claims - £317.050m (2024-25: £327.924m) (continued)

(iii) - PSNI Data Loss (continued)

claimants, and the associated legal and outlay costs. While the provision is the best estimate currently available, the number of assumptions made mean that the eventual outturn is inherently uncertain and will continue to be refined in the future as more information becomes available.

The overall provision has not been discounted as settlement of the claims will take place in the 2026-27 financial year. Given the expected timing of the payments to claimants, disclosure of events occurring after the reporting period will be considered. Refer to Note 24 for further detail on the data loss liability.

(iv) - Other legal claims

The litigation provision relates to claims against the Department, Agencies and its NDPBs by staff, prisoners and third parties for injuries and other damages including fair employment and industrial tribunal cases. The provision reflects all known claims where it is considered that it is probable that the claim will be successful, and the amount can be reliably estimated. The timing of the settlement of claims depends on the circumstances of each case.

15.4 Compensation payments - £65.512m (2024-25: £50.834m)

How the figures are derived

The Department estimates the value of open cases received under statutory criminal compensation schemes to arrive at the amounts disclosed as a provision within the financial statements. Open cases are deemed to be those that have yet to be concluded either with a final award settlement payment to the claimant or a closure of the claim without an award offer to the claimant. A provisions model is used to estimate the volume of cases and costs required to settle any obligations at the end of the reporting period.

Summary position

The provisions in relation to criminal compensation claims administered can be summarised as follows:

		2025-26		2024-25
	Volume of cases	Value of cases	Volume of cases	Value of cases
	Number	£000	Number	£000
Cases costed at an average cost	4,480	12,039	4,520	12,650
Cases costed where an average cost is not applicable	91	53,473	73	38,184
Total	**4,571**	**65,512**	**4,593**	**50,834**

Volumes

The Department identifies the number of criminal compensation cases that remain open at the end of the financial year from the criminal compensation case management system (CIDMIS). The system associates a status flag with each case that is updated by caseworkers to record the current status of each case. Cases are classified as closed when a set of predefined conditions have been satisfied including payment of a final award.

Costs

There are two categories of costs applied to the volume of open cases in CIDMIS at the end of the reporting period in order to calculate an estimated cost of the provision:

15.4 Compensation payments - £65.512m (2024-25: £50.834m) (continued)

i. cases costed at an average cost

The provisions model extracts a volume of open cases from CIDMIS per compensation scheme and applies the following to determine a provision value: (a) expected percentage of cases, based on historical analysis that may be successful and result in an award of compensation and (b) an average cost to each case. The payment reports used for deriving the average cost use the volume and payment information for all closed cases over a defined period.

ii. cases costed where an average cost is not applicable

The majority of criminal compensation provisions are estimated through the application of historical volumes and average costs associated with claims that have concluded with an award of compensation. However, other categories of cases are provided on a separate basis. The approach to determining the provision value for these categories of cases reflects the most likely settlement value at the time of reporting reflecting all available information, associated business intelligence, and legal guidance.

Three categories of cases require segregation for review as the average cost methodology is not applicable:

- **High value cases received under the NI Criminal Injuries Compensation Scheme 2002 and 2009 ("Tariff" scheme)** - cases that due to their nature, characteristics and materiality need to be separately identified and assigned an estimated settlement value based on a more bespoke assessment from all other Tariff scheme cases. Each case is reviewed based on available evidence.

- **High value cases received under the Criminal Damage (Compensation) (Northern Ireland) Order 1977** - cases that due to their nature, characteristics and materiality need to be separately identified and assigned an estimated settlement value based on a more bespoke assessment from all other Criminal Damage scheme cases. Each case is reviewed based on available evidence.

- **All remaining claims under the Criminal Injuries (Compensation) (Northern Ireland) Order 1988** - this scheme was closed to new applications following the introduction of the Tariff scheme in 2002. Given the nature of the small volume of remaining cases to be settled, the application of historical averages would not be an appropriate basis to calculate the liability. The liability is based on a case-by-case basis reflecting the nature and characteristics of each case and available evidence.

Judgements made by management

The determination of provisions remains a key area where management's judgement is required. The key assumptions applied in the calculation of the provisions are detailed below:

- **Personal injury discount rate** - a discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. The rate is currently 0.5% as set, with effect from 27 September 2024, by the Government Actuary under the Damages Act 1996 (as amended by the Damages (Return on Investment) Act (Northern Ireland) 2022). The rate impacts the quantum associated with those Personal Injury related compensation claims (Tariff and Criminal Injury 1988 Order) where a future financial loss claim is received. This may encompass loss of future earnings, pension costs and the cost of covering future specialist care and rehabilitation requirements arising from the impacts of the injury suffered by the applicant. The lower the value of the discount rate is, the higher the settlement of a claim will be. The actuarial tables developed by GAD, commonly referred to as the 'Ogden tables', are the defined set of statistical tables and other information that are used to calculate future losses in Personal Injury and Fatal Accident cases at the 0.5% rate.

15.4 Compensation payments - £65.512m (2024-25: £50.834m) (continued)

- **Estimated settlement value for high value Personal Injury related and Criminal Damage cases** - there is no defined schedule of compensation rates to cover:

  (a) claims for financial loss under the Tariff Scheme;
  (b) damage and consequential financial loss claims under the Criminal Damage scheme; and
  (c) claims for both injury and any associated financial loss under Criminal Injuries (Compensation) (Northern Ireland) Order 1988.

  The provisions model determines the estimated settlement value for the above categories of cases classified as high value based on a review of current case evidence, the amount claimed by the applicant and the lowest current assessed settlement position as determined by the Department.

- **Average compensation cost** - this is based on an analysis of historical payment values and volumes of closed cases across the Tariff and Criminal Damage schemes that have resulted in an award of compensation. This excludes any cases classified as high value across both schemes. An average cost by scheme is applied to the volume of open cases per scheme excluding those cases identified as high value cases.

- **Cases received that result in an award of compensation** - it is expected that a proportion of claims received will ultimately result in an award for compensation. The provision model analyses historical claim data from the CIDMIS system to derive an estimated percentage of cases that will result in an award of compensation. This percentage is applied to the open claim volume to calculate a volume of claims to be provided for.

Timings

Those cases which are valued at the average compensation cost (£15.087m) are estimated to be paid within a time period not exceeding two years, therefore the Department has not discounted future cash flows arising from these claims. However, the personal injury discount rate is applied to those high value cases where the average cost is not applicable (£50.425m).

15.5 Other provisions - £1.447m (2024-25: £1.287m)

Provision has been made for dilapidation costs or 'exit costs' which are payable by the Departmental Group to the landlord at the end of building leases. These costs are attributable to restoring the buildings to the original pre-lease state. Under IFRS 16, these costs have also been capitalised as part of the cost of the right of use assets.

The remaining provision relates to the removal of security items and decommission of sites prior to sale and other miscellaneous provisions.

16. Pension liabilities

	Note	2025-26 Core Department and Agencies £000	2025-26 Departmental Group £000	2024-25 Core Department and Agencies £000	2024-25 Departmental Group £000
Unfunded Schemes:					
Liabilities	16.5	**4,346**	**6,987,989**	**3,587**	**7,339,950**
Funded Schemes:					
Liabilities		-	106,100	-	99,772
Assets		-	(105,961)	-	(99,632)
Net liabilities	16.6	-	**139**	-	**140**
Total liabilities		**4,346**	**6,988,128**	**3,587**	**7,340,090**

Unfunded Schemes

Police Pension Schemes

PSNI administers three pension schemes for police officers. The Police Pension Scheme 1988 (now referred to as the 'closed' scheme), the new Police Pension Scheme 2006 (or 'new' scheme), and from 1 April 2015 the 2015 Police Pension Scheme (or 'CARE' scheme).

The regulations under which the schemes operate are as follows:

- Closed Scheme operates under the Pensions (Northern Ireland) Order 1995 and the RUC Pensions Regulations 1988 with subsequent amendments. The regulations are modified for members of the PSNI Full Time Reserve in accordance with the RUC Reserve (Full Time) Pension Regulations 1994 and subsequent amendments.

- New Police Pension Scheme operates under the Police Pensions (Northern Ireland) Regulations 2007 which apply from 6 April 2006. Entry to the New Scheme was closed on the 31 March 2015.

- 2015 Police Pension Scheme is a CARE Scheme governed by the Police Pensions Regulations (NI) 2015. This was the only Scheme open to new entrants during the 2025-26 financial year.

All Schemes are unfunded defined benefit schemes, to which police officers and the PSNI, as employer, contribute. The rates of contributions and benefits are set by DoJ as directed by Central Government and DoF.

DoJ is the Regulatory Authority and is responsible for setting the benefits to be provided by the Schemes, amending regulations as necessary and making the policy decisions in relation to the operation of the Schemes. The NIPB is the PSNI Pension Schemes Manager. As Scheme Manager, NIPB is responsible for ensuring the accurate management of benefits and provision of information to members in line with the Schemes rules. The NIPB has delegated these functions to PSNI to carry out on their behalf. PSNI Financial Services carries out the day-to-day administration of the Schemes, including the day-to-day management of payments and receipts, and correspondence with Scheme members.

Full details of the Police Pension Schemes are contained in the PSNI Police Pension Accounts 2025-26 available on the Police Service of Northern Ireland website.

16. Pension liabilities (continued)

Unfunded Schemes (continued)

Core Department Broadly by Analogy Scheme

The Department is responsible for the BBA pension schemes of public appointments within its Departmental boundary and also entities for which it retains lead policy responsibility. A BBA pension arrangement entitles the recipient to benefits similar to the classic scheme in the NICS pension arrangements. The Department and members are obliged to make contributions in line with the NICS pension arrangements, and the Department is responsible for paying accrued benefits.

The BBA pension provision is unfunded, with benefits being paid as they fall due and guaranteed by the Department for service provided.

Core Department Northern Ireland Judicial Pension

The NIJPS is a career-average revalued earnings scheme open to specified judicial officeholders in NI. It is an unfunded, defined benefit scheme providing pension and lump sum benefits on retirement, death and resignation.

On 1 April 2023 current members of the Scheme moved to the new UK wide 2022 judicial pension scheme managed by the Ministry of Justice (MoJ). All pension accruals in respect of service from 1 April 2023 are in accordance with the terms of the new MoJ scheme. NIJPS closed for future pension accrual from 1 April 2023, and active members became deferred members of the Scheme. As a result of these changes the assets and liabilities of the Scheme are accounted for within the main DoJ Accounts with effect from 1 April 2023.

DoJ is responsible for managing and administering the scheme. The day-to-day administration of the scheme is contracted out to XPS Administration by the MoJ as part of a contract for administering all UK judicial pension schemes.

The GAD has provided an assessment of the scheme liability as at 31 March 2026 and the movement in the scheme liability over the year 2025-26, in accordance with the requirements of the 2025-26 FReM.

Funded Schemes

PBNI makes employer contributions to NILGOSC. The disclosures below relate to the funded liabilities within the Northern Ireland Local Government Officers' Pension Fund (the "Fund") which is part of the Local Government Pension Scheme (Northern Ireland) (the "LGPS").

The LGPS is a funded defined benefit plan with benefits earned up to 31 March 2015 being linked to final salary. Benefits after 31 March 2015 are based on a Career Average Revalued Earnings Scheme. Details of the benefits earned over the period covered by this disclosure are set out in the Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014.

The funded nature of the LGPS requires participating employers and its employees to pay contributions into the Fund, calculated at a level intended to balance the pension liabilities with investment assets. Information on the framework for calculating contributions to be paid is set out in LGPS Regulations (Northern Ireland) 2014 and the Fund's Funding Strategy Statement. The last actuarial valuation was at 31 March 2025 and the contributions to be paid from 1 April 2026 to 31 March 2029 resulting from that valuation are set out in the Fund's Rates and Adjustment Certificate. The Fund Administering Authority, NI Local Government Officers' Superannuation Committee is responsible for the governance of the Fund.

The assets allocated to the Employer in the Fund are notional and are assumed to be invested in line with the investments of the Fund for the purposes of calculating the return to be applied to those notional assets over the accounting period. The Fund is large and holds a significant proportion of its assets in liquid investments. As a consequence, there will be no significant restriction on realising assets if a large payment is required to be paid from the Fund in relation to an employer's liabilities. The assets are invested in a diversified spread of investments and the approximate split of assets for the Fund as a whole (based on data supplied by the

16. Pension liabilities (continued)

Committee is shown in the disclosures. The Committee may invest a small proportion of the Fund's investments in the assets of some of the employers participating in the Fund if it forms part of their balanced investment strategy.

Covid-19 and climate change

Covid-19 and climate change are areas where there remains significant uncertainty, which could affect both future economic and demographic experience. In line with previous years, the assumptions used in the preparation of the 2025-26 financial statements allow for the current impacts of Covid-19 and climate change to the extent that they are reflected in the market data used to set or derive assumptions.

The 2022-based population projections consider Covid-19 as a mortality shock event, applying an appropriate short-term adjustment rather than projecting its effect forward. Death rates from Covid-19 in excess of that already allowed for in the mortality assumptions and reflected in the membership data would emerge as an experience gain in future years' financial statements.

16.1 Pensions by type

2025-26

	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme	Total	PBNI NILGOSC	Departmental Group
	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Liabilities	6,021,145	285,161	677,337	948	3,398	6,987,989	106,100	7,094,089
Assets	-	-	-	-	-	-	(105,961)	(105,961)
Net liabilities	**6,021,145**	**285,161**	**677,337**	**948**	**3,398**	**6,987,989**	139	**6,988,128**
Of which:								
Core Department and Agencies	-	-	-	948	3,398	4,346	-	4,346
NDPBs	6,021,145	285,161	677,337	-	-	6,983,643	139	6,983,782
Net liabilities	**6,021,145**	**285,161**	**677,337**	**948**	**3,398**	**6,987,989**	**139**	**6,988,128**

2024-25

	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme	Total	PBNI NILGOSC	Departmental Group
	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Liabilities	6,378,075	296,011	662,277	1,007	2,580	7,339,950	99,772	7,439,722
Assets	-	-	-	-	-	-	(99,632)	(99,632)
Net liabilities	**6,378,075**	**296,011**	**662,277**	**1,007**	**2,580**	**7,339,950**	**140**	**7,340,090**
Of which:								
Core Department and Agencies	-	-	-	1,007	2,580	3,587	-	3,587
NDPBs	6,378,075	296,011	662,277	-	-	7,336,363	140	7,336,503
Net liabilities	**6,378,075**	**296,011**	**662,277**	**1,007**	**2,580**	**7,339,950**	**140**	**7,340,090**

16.2 Scheme membership

	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme	Total	PBNI NILGOSC	Departmental Group
2025-26								
	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded	Total
	Number	Number	Number	Number	Number	Number	Number	Number
Active members	-	-	6,549	-	34	6,583	406	6,989
Deferred members	931	268	431	-	1	1,631	263	1,894
Pensioners in payment members	14,598	77	1,074	2	1	15,752	389	16,141
Pensioners in payment dependents	2,319	12	45	-	-	2,376	-	2,376
Total	**17,848**	**357**	**8,099**	**2**	**36**	**26,342**	**1,058**	**27,400**

	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme*	Total*	PBNI NILGOSC	Departmental Group*
2024-25								
	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded	Total
	Number	Number	Number	Number	Number	Number	Number	Number
Active members	-	-	6,406	-	33	6,439	410	6,849
Deferred members	961	265	437	-	-	1,663	238	1,901
Pensioners in payment members	14,400	71	801	2	1	15,275	332	15,607
Pensioners in payment dependents	2,257	12	28	-	-	2,297	-	2,297
Total	**17,618**	**348**	**7,672**	**2**	**34**	**25,674**	**980**	**26,654**

**Restated to reflect movement between active and deferred members*

16.3 Key assumptions

	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy*	NI Judicial Pension Scheme	PBNI NILGOSC
2025-26	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded
Financial assumptions:	%	%	%	%	%	%
Salaries increase rate	3.30	3.30	3.30	-	-	4.30
Pensions increase rate	2.55	2.55	2.55	2.55	2.55	2.80
Inflation rate (CPI)	2.55	2.55	2.55	2.55	2.55	2.80
Discount rate	5.60	5.60	5.60	5.60	5.60	6.10
CARE revaluation rate	-	-	3.80	-	-	-
Mortality:	Years	Years	Years	Years	Years	Years
Male pensioners currently aged 65	22.0	22.0	22.0	-	23.8	22.0
Female pensioners currently aged 65	24.0	24.0	24.0	-	25.8	25.3
Male pensioners currently aged 45	23.4	23.4	23.4	-	25.1	22.3
Female pensioners currently aged 45	25.3	25.3	25.3	-	27.1	25.6

**Mortality information not available due to the small number of members*

	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme	PBNI NILGOSC
2024-25	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Funded
Financial assumptions:	%	%	%	%	%	%
Salaries increase rate	3.40	3.40	3.40	-	-	4.00
Pensions increase rate	2.65	2.65	2.65	2.65	2.65	2.50
Inflation rate (CPI)	2.65	2.65	2.65	2.65	2.65	2.50
Discount rate	5.15	5.15	5.15	5.15	5.15	5.80
CARE revaluation rate	-	-	3.90	-	-	-
Mortality:	Years	Years	Years	Years	Years	Years
Male pensioners currently aged 65	21.9	21.9	21.9	25.2	23.7	21.6
Female pensioners currently aged 65	23.9	23.9	23.9	27.4	25.7	24.5
Male pensioners currently aged 45	23.3	23.3	23.3	27.4	25.3	22.2
Female pensioners currently aged 45	25.2	25.2	25.2	30.0	26.9	25.2

16.4 Sensitivity analysis

The sensitivity analysis is intended to provide an indication of the impact on the value of the Scheme's liabilities from the risks highlighted below. Opposite changes in the assumptions will produce approximately equal and opposite changes in the liability. Doubling the changes in assumptions will produce approximately double the change in the liability. The sensitivities show the change in assumptions in isolation. In practice such assumptions rarely change in isolation and given the interdependencies between the assumptions the impacts may offset to some extent.

PSNI - Closed Scheme - Unfunded	**31 March 2026**	**31 March 2025**
	Impact on liability	**Impact on liability**
	£000	**£000**
+0.5% increase in rate of discounting scheme liabilities	(392,000)	(415,000)
+0.5% increase in rate of increase in salaries	31,000	33,000
+0.5% increase in rate of increase in pensions/deferred	395,000	419,000
One further year than assumed for life expectancy	143,000	151,000

PSNI - New Scheme - Unfunded	**31 March 2026**	**31 March 2025**
	Impact on liability	**Impact on liability**
	£000	**£000**
+0.5% increase in rate of discounting scheme liabilities	(36,000)	(38,000)
+0.5% increase in rate of increase in salaries	20,000	21,000
+0.5% increase in rate of increase in pensions/deferred	21,000	22,000
One further year than assumed for life expectancy	5,000	5,000

PSNI - CARE Scheme - Unfunded	**31 March 2026**	**31 March 2025**
	Impact on liability	**Impact on liability**
	£000	**£000**
+0.5% increase in rate of discounting scheme liabilities	(87,000)	(85,000)
+0.5% increase in rate of increase in salaries	-	-
+0.5% increase in rate of increase in pensions/deferred	103,000	101,000
One further year than assumed for life expectancy	12,000	12,000

Core Department - Broadly By Analogy - Unfunded	**31 March 2026**	**31 March 2025**
	Impact on liability	**Impact on liability**
	£000	**£000**
+0.5% increase in rate of discounting scheme liabilities	(39)	(44)
+0.5% increase in rate of inflation (CPI)	-	43
One further year than assumed for life expectancy	42	40

Core Department - NI Judicial Pension Scheme - Unfunded	**31 March 2026**	**31 March 2025**
	Impact on liability	**Impact on liability**
	£000	**£000**
+0.5% increase in rate of discounting scheme liabilities	(242)	(231)
+0.5% increase in rate of increase in salaries	-	-
+0.5% increase in rate of increase in pensions/deferred	252	270
One further year than assumed for life expectancy	66	64

16.4 Sensitivity analysis (continued)

PBNI - NILGOSC - Funded	31 March 2026	31 March 2025
	Impact on liability	Impact on liability
	£000	£000
+0.1% increase in rate of discounting scheme liabilities	(1,483)	(1,494)
+0.1% increase in rate of increase in salaries	106	199
+0.1% increase in rate of increase in pensions/deferred	1,377	1,395
One further year than assumed for life expectancy	2,331	2,292

16.5 Reconciliation of net pension liabilities - Unfunded Schemes

						2025-26
	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme	Departmental Group
	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
	£000	£000	£000	£000	£000	£000
Liabilities						
Balance at 1 April	6,378,075	296,011	662,277	1,007	2,580	7,339,950
Current service cost	-	10	90,380	-	-	90,390
Past service cost	-	-	-	-	275	275
Pension financing cost	319,520	15,190	36,160	52	133	371,055
Total recognised in SoCNE	**319,520**	**15,200**	**126,540**	**52**	**408**	**461,720**
Transfers in	-	-	-	-	-	-
Pension payments	(351,070)	(1,980)	(9,150)	(59)	(9)	(362,268)
Pension payments to and on account of leavers	-	-	(340)	-	-	(340)
Total cash flows	**(351,070)**	**(1,980)**	**(9,490)**	**(59)**	**(9)**	**(362,608)**
Experience loss/(gain)	63,900	3,780	7,090	(5)	740	75,505
Changes in financial and demographic assumptions	(389,280)	(27,850)	(109,080)	(47)	(321)	(526,578)
Total actuarial loss/(gain)	**(325,380)**	**(24,070)**	**(101,990)**	**(52)**	**419**	**(451,073)**
Liabilities at 31 March	**6,021,145**	**285,161**	**677,337**	**948**	**3,398**	**6,987,989**

16.5 Reconciliation of net pension liabilities - Unfunded Schemes (continued)

						2024-25
	PSNI Closed Scheme	PSNI New Scheme	PSNI CARE Scheme	Core Broadly By Analogy	NI Judicial Pension Scheme	Departmental Group
	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded	Unfunded
	£000	£000	£000	£000	£000	£000
Liabilities						
Balance at 1 April	6,384,865	286,131	543,327	966	4,957	7,220,246
Current service cost	-	10	89,740	-	-	89,750
Past service cost	-	-	-	-	(2,665)	(2,665)
Pension financing cost	316,590	14,560	29,790	49	253	361,242
Total recognised in SoCNE	**316,590**	**14,570**	**119,530**	**49**	**(2,412)**	**448,327**
Transfers in	-	-	-	-	-	-
Pension payments	(359,030)	(1,290)	(6,450)	(58)	(9)	(366,837)
Pension payments to and on account of leavers	-	-	(660)	-	-	(660)
Total cash flows	**(359,030)**	**(1,290)**	**(7,110)**	**(58)**	**(9)**	**(367,497)**
Experience loss	13,750	1,780	(1,370)	5	10	14,175
Changes in financial and demographic assumptions	21,900	(5,180)	7,900	45	34	24,699
Total actuarial loss/(gain)	**35,650**	**(3,400)**	**6,530**	**50**	**44**	**38,874**
Liabilities at 31 March	**6,378,075**	**296,011**	**662,277**	**1,007**	**2,580**	**7,339,950**

16.6 Reconciliation of net pension liabilities/(assets) - Funded Schemes

	2025-26	2024-25
	PBNI NILGOSC	PBNI NILGOSC
	Funded	Funded
	£000	£000
Liabilities		
Balance at 1 April	99,772	115,386
Current service cost	1,996	3,205
Past service cost	3	-
Pension financing cost	5,679	5,447
Administration expense	64	88
Total recognised in SoCNE	7,742	8,740
Pension payments	(4,880)	(5,052)
Contribution by members	1,032	1,119
Total cash flows	(3,848)	(3,933)
Total actuarial loss/l(gain)	2,434	(20,421)
Liabilities at 31 March	**106,100**	**99,772**
Assets		
Balance at 1 April	132,770	128,634
Interest income on assets	5,757	5,519
Total recognised in SoCNE	5,757	5,519
Contributions by members	1,032	1,119
Contributions by employer	3,035	3,339
Benefits paid	(4,880)	(5,052)
Total cash flows	(813)	(594)
Total actuarial loss/(gain)	8,391	(789)
Assets at 31 March	**146,105**	**132,770**
Net (assets) at 31 March	**(40,005)**	**(32,998)**
Unrecognised asset due to restriction of surpluses	40,144	33,138
Net liabilities at 31 March	**139**	**140**
Fair value of assets		
Equities	62,971	54,834
Government bonds	31,267	20,845
Corporate bonds	5,990	5,178
Multi-asset credit	19,286	17,260
Property	14,172	12,613
Cash	3,945	14,206
Other	8,474	7,834
Total fair value of assets	**146,105**	**132,770**

17. Contingent liabilities

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

(i) Judicial Review on Fine Enforcement within NICTS

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 1998, proceedings alleging a breach of a Convention right must be brought within one year, beginning with the date on which the act complained of took place. Subsequently, approximately 170 writs and civil bills were submitted challenging NICTS' decision to refuse compensation.

Following court hearings and Senior Counsel advice, a settlement strategy was implemented by NICTS in relation to wrongful imprisonment associated with Fine Default and the associated liability is recognised in Provisions. There is the potential that further claims may be received, however it is not possible to quantify the number of claims or the settlement amounts with any accuracy.

(ii) Compensation Services within DoJ Core Department

Within its Compensation Services, the Department has unquantifiable liabilities relating to the Criminal Injuries Compensation Scheme, including a small number of high value complex 'tariff' scheme cases. Given the nature of these cases, it can take time to gather the required, expert evidence to quantify the claim following receipt, particularly in relation to any longer-term care needs. In the main, these cases are still in the early stages of their lifecycle and therefore the quantifiable element of the claim only reflects the assessed injury element, based on the evidence and information available at the time, and it is this amount that has been included within provisions as part of note 15.4. In the absence of claims and in turn, expert evidence, financial liability cannot be reliably estimated for this element of these cases and accordingly, no provision has been made in the financial statements for this element.

(iii) PSNI

The PSNI has the following contingent liabilities:

Hearing loss cases

The PSNI is named Defendant in a number of claims from current and ex-police officers and police staff for occupational hearing loss. Claims up to 31 March 2026 are reflected in Provisions (Note 15). Claims have also been received from members/ex-members of NIPS who received firearms training from the RUC/PSNI. However, the number of claims likely to be received in the future is uncertain and cannot be reliably estimated. Each case will be considered on its own merits and any settlement based on the severity of hearing loss.

Holiday pay

Provision has been made for the ongoing holiday pay legal case which was appealed before the Supreme Court in December 2022 and a judgement given on 4 October 2023. Note 15 outlines the methodology used by the PSNI to calculate the provision.

A number of legal issues of remedy have been subject to negotiations but still require formal agreement of all parties.

Data Loss on 8 August 2023

A reliable estimate of PSNI's own legal cost cannot currently be made for those cases where the claimants have not accepted the settlement offer and for the individuals who have not yet initiated a claim. There is therefore potential for further liability in addition to the amount already provided for.

17. Contingent liabilities (continued)

(iii) PSNI (continued)

Legacy litigation cases

The PSNI is named as defendant in over 1,155 litigation claims relating to legacy incidents. In this context legacy incidents are defined as those associated with sectarian conflict in Northern Ireland occurring between 1969 until approximately 1998. 191 legacy cases are at a sufficiently advanced stage where negotiations for early settlement have commenced with the plaintiffs, or where a reasonable estimate of liability can be made based on previous settlements. For these cases an amount has been included in the compensation provision (note 15). However, for the remaining 964 cases, litigation is still at a very early stage and liability cannot be estimated with sufficient reliability to make a provision. Predicting the number and level of claims is further complicated by the changing legislative framework by the UK Government.

(iv) Public sector pensions - McCloud Claims

PSNI

When new public service pension schemes were introduced in 2015, transitional protection allowed older workers to continue building pension in the legacy schemes while younger workers were moved into the 2015 schemes. Claims of age discrimination were brought in relation to the terms of transitional protection by groups of firefighters and members of the judiciary in the McCloud/Sargeant legal case and the Court of Appeal handed down its judgement on this claim on 20 December 2018, ruling that the transitional protection arrangements were discriminatory on the basis of age.

Following this ruling, a significant number of claims have been received by the Department relating to discrimination on the basis of age. Provision has been made in the accounts for the best estimate of the likely expenditure required to settle resolve claims, (note 15).

A number of claims received include an element which the Department considers to be unjustified and which it intends to robustly defend. Consequently, no provision has been made for this element of these claims.

NICS

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.

(v) Supplier contracts, employment, personnel and legal cases outstanding against the Department

These claims have not been provided for in the Department’s financial statements as they are considered unlikely to be successful or the amount and timing of any potential obligation cannot be reliably measured at this time.

18. Leases - Right of use assets

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 (with certain exceptions applied). Further details are disclosed in Note 1.11.

18.1 Quantitative disclosures around right of use assets

						2025-26
		Land	Buildings	Plant and Machinery	Information Technology	Departmental Group
	Note	£000	£000	£000	£000	£000
Cost or valuation						
Balance at 1 April		109	17,909	415	1,472	19,905
Additions – new leases		-	611	-	2,482	3,093
Revaluations		-	-	-	-	-
Impairment / impairment reversals		-	-	-	-	-
Disposals		-	(834)	-	-	(834)
Remeasurement – existing leases		-	680	9	-	689
Reclassifications		-	-	-	-	-
Balance at 31 March		**109**	**18,366**	**424**	**3,954**	**22,853**
Depreciation						
Balance at 1 April		23	7,655	263	373	8,314
Depreciation charged in year		12	2,939	95	646	3,692
Impairment / impairment reversals		-	-	-	-	-
Disposals		-	(834)	-	-	(834)
Remeasurement – existing leases		-	(15)	-	-	(15)
Reclassifications		-	-	-	-	-
Balance at 31 March		**35**	**9,745**	**358**	**1,019**	**11,157**
Carrying amount at 31 March 2026	7	**74**	**8,621**	**66**	**2,935**	**11,696**
Carrying amount at 31 March 2025	7	86	10,254	152	1,099	11,591
Of which:						
Core Department and Agencies		28	3,365	16	-	3,409
NDPBs		46	5,256	50	2,935	8,287
Balance at 31 March		**74**	**8,621**	**66**	**2,935**	**11,696**

18.1 Quantitative disclosures around right of use assets

						2024-25
		Land	Buildings	Plant and Machinery	Information Technology	Departmental Group
	Note	£000	£000	£000	£000	£000
Cost or valuation						
Balance at 1 April		95	13,795	406	1,459	15,755
Additions – new leases		14	3,674	9	13	3,710
Revaluations		-	-	-	-	-
Impairment / impairment reversals		-	-	-	-	-
Disposals		-	(336)	-	-	(336)
Remeasurement – existing leases		-	776	-	-	776
Reclassifications		-	-	-	-	-
Balance at 31 March		**109**	**17,909**	**415**	**1,472**	**19,905**
Depreciation						
Balance at 1 April		11	4,681	163	268	5,123
Depreciation charged in year		12	2,901	100	105	3,118
Impairment / impairment reversals		-	174	-	-	174
Disposals		-	(336)	-	-	(336)
Remeasurement – existing leases		-	235	-	-	235
Reclassifications		-	-	-	-	-
Balance at 31 March		**23**	**7,655**	**263**	**373**	**8,314**
Carrying amount at 31 March 2025	7	**86**	**10,254**	**152**	**1,099**	**11,591**
Carrying amount at 31 March 2024		**84**	**9,114**	**243**	**1,191**	**10,632**
Of which: (Restated)						
Core Department and Agencies		35	4,280	57	-	4,372
NDPBs		51	5,974	95	1,099	7,219
Balance at 31 March 2025		**86**	**10,254**	**152**	**1,099**	**11,591**

18.2 Quantitative disclosures around lease liabilities - maturity analysis

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

		2025-26		2024-25	
		Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	Note	£000	£000	£000	£000
Land and buildings:					
Not later than one year		1,065	1,966	1,245	2,511
Later than one year but not later than five years		1,303	2,466	2,042	3,356
Later than five years		438	2,671	573	3,081
		2,806	**7,103**	**3,860**	**8,948**
Less interest element		(243)	(823)	(336)	(928)
Present value of obligations		**2,563**	**6,280**	**3,524**	**8,020**
Other:					
Not later than one year		18	764	60	189
Later than one year but not later than five years		23	1,652	42	379
Later than five years		-	1,092	-	935
		41	3,508	**102**	**1,503**
Less interest element		(3)	(412)	(4)	(186)
Present value of obligations		**38**	**3,096**	**98**	**1,317**
Total present value of obligations	14	**2,601**	**9,376**	**3,622**	**9,337**
Current portion		1,003	2,504	1,242	2,565
Non-current portion		1,598	6,872	2,380	6,772
	14	**2,601**	**9,376**	**3,622**	**9,337**

18.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Variable lease payments not included in lease liabilities	-	70		
Sub-leasing income	-	(74)	-	(68)
Expense related to short-term leases	26	250	130	316
Expense related to low value leases (excluding short-term leases)	31	778	99	1,613

18.4 Quantitative disclosures around cash outflows for leases

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Capital element of lease payments	1,513	3,468	1,087	2,542
Interest element of lease payments	105	307	122	213
Total cash outflow for leases	**1,618**	**3,775**	**1,209**	**2,755**

**Restated to include the interest element of lease payments not previously disclosed within this Note.*

19. Commitments under PPP/PFI contracts

19.1 On-Balance Sheet (SoFP)

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

Northern Ireland Courts and Tribunals Service - 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 Statement of Comprehensive Net Expenditure in respect of the service element of 'on-balance sheet' (SoFP) transactions was £3.177m (2024-25: £3.071m). Total future obligations under 'on-balance sheet' arrangements are given in the table below for each of the following periods:

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Minimum lease payments:				
Not later than one year	1,572	1,572	2,182	2,182
Later than one year but not later than five years	-	-	1,573	1,573
Later than five years	-	-	-	-
	1,572	**1,572**	**3,755**	**3,755**
Less interest element	(65)	(65)	(221)	(221)
Present value of obligations	**1,507**	**1,507**	**3,534**	**3,534**
Service elements due in future periods:				
Not later than one year	1,381	1,381	1,794	1,794
Later than one year but not later than five years	-	-	1,303	1,303
Later than five years	-	-	-	-
Total service elements due in future periods	**1,381**	**1,381**	**3,097**	**3,097**
Total	**2,888**	**2,888**	**6,631**	**6,631**

20. Capital and other commitments

20.1 Capital commitments

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Contracted capital commitments at 31 March not otherwise included in these financial statements:				
Property, plant and equipment	89,902	105,881	6,764	45,445
Intangible assets	7,914	7,914	8,754	8,754
Total	**97,816**	**113,795**	**15,518**	**54,199**

Of the total property, plant and equipment commitments noted above, £78.474m relates to FSNI's Project Atlas (2024-25: £0), £15.979m relates to PSNI (2024-25; £38,626m) and £10.789m relates to NIPS (2024-25: £6,623m).

20.2 Other financial commitments

	2025-26		2024-25	
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	£000	£000	£000	£000
Not later than one year	3,715	3,734	4,682	4,682
Later than one year but not later than five years	1,185	1,189	786	786
Later than five years	179	179	177	177
Total	**5,079**	**5,102**	**5,645**	**5,645**

Of the total commitments noted above, £1.509m (2024-25: £0.463m) relates to the Causeway IT contract. Causeway is a strategically important IT system which supports the operation of the criminal justice system in NI by sharing information electronically between the six main criminal justice organisations. The current ten-year Causeway IT contract was awarded to Fujitsu Services from 1 April 2019 until 31 March 2029. Fujitsu currently deliver the Causeway line of business messaging system, with DoF's Digital Security and Finance Shared Services (DSF) providing and supporting the Causeway infrastructure. The Causeway team initiated a procurement project to deliver replacement services with DoF's CPD providing expert advice and services. The planned start date for the new Causeway Services is 1 April 2029.

The remaining balance of £3.593m (2024-25: £5.182m) relates to non-cancellable contracts (which are not leases or PFI contracts) for ICT services, planned maintenance, costs relating to properties, and funding payable to certain voluntary and community sector organisations for the delivery of programmes and initiatives.

21. Related party transactions

The Department of Justice consists of the following Executive Agencies in addition to the Core Department:

- Forensic Science Northern Ireland;
- Legal Services Agency Northern Ireland;
- Northern Ireland Courts and Tribunals Service;
- Northern Ireland Prison Service; and
- Youth Justice Agency.

The Department of Justice is also the parent Department of a number of entities. During the year the Department had a number of material transactions with the following entities which, for financial reporting purposes, are regarded as related parties:

Executive Non-Departmental Public Bodies:

- Criminal Justice Inspection Northern Ireland;
- Northern Ireland Police Fund;
- Northern Ireland Policing Board;
- Office of the Police Ombudsman for Northern Ireland;
- Police Rehabilitation and Retraining Trust;
- Police Service of Northern Ireland;
- Probation Board for Northern Ireland; and
- RUC George Cross Foundation.

In addition, the Department had various material transactions with other Government departments and other central government bodies. Most of these transactions have been with the DoF.

Details of related party transactions for staff members working in Agencies within the Departmental boundary are separately disclosed in the individual annual report and accounts of each Agency. See Annex 2 for links to NDPB websites.

22. Third-party assets

The Department holds as custodian or trustee monies belonging to third parties, over and above those monies disclosed in Note 12 Cash and cash equivalents. These monies noted are not Departmental assets and not included in the Accounts. The assets held at 31 March to which it was practical to ascribe monetary values are set out in the table below and comprise monetary assets such as bank balances, monies on deposit and listed securities.

Departmental Group	1 April 2025	Gross Inflows	Gross Outflows	31 March 2026
	£000	£000	£000	£000
Monetary assets such as bank balances and monies on deposit	126,104	178,753	(170,911)	133,946
Listed securities	279,043	92,428	(76,665)	294,806
Total	**405,147**	**271,181**	**(247,576)**	**428,752**

Compensation Services

Bank balances for minors under the Criminal Injuries Compensation (Northern Ireland) Order 2002 are held until the minors attain the age of 18. These balances attract compound interest at variable rates that are dependent on the outstanding balance.

Legal Services Agency Northern Ireland

Recovery from damages awarded to funded clients may be required by LSANI to offset any liability to the Legal Aid Fund. LSANI places these funds on deposit in interest bearing bank accounts until the liability to the Fund, if any, is determined. Any remaining balance of the damages awarded is refunded once the liability to the Fund has been settled. The amounts retained to cover any shortfall to the Fund are recorded in income as ‘Damages retained’.

Northern Ireland Courts and Tribunals Service

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

There are third party bank accounts maintained by the various court offices and 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.

Northern Ireland Prison Service

There is a Prisoners’ Personal Cash (PPC) facility for the lodgement of prisoner earnings and funding of tuck shop purchases. When prisoners are discharged, they are paid in full the balance on their PPC account. Each Prison Establishment administers a Prisoners' Amenities Fund. Payments from the fund are used for the welfare/benefit of all prisoners. Fund receipts include income from the sale of tuck shop items and donations.

PSNI

PSNI hold a number of bank accounts and sealed packages which contain evidence or proceeds of criminal activities. As these monies are not assets of the PSNI they are not included in these financial statements. Following the outcome of investigations or court proceedings, the money is returned or paid to appropriate authorities.

22. Third-party assets (continued)

Youth Justice Agency

Young people in custody have a private cash facility for the lodgement of their pocket money and funding of tuckshop purchases. When the young people are discharged, they are paid in full the balance on their account. Where a youth conference plan requires a young person to compensate a victim, the money is collected by the Agency and also held in a separate bank account until it is paid over to the victim.

Assets held

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. The Enforcement of Judgements Office provides a centralised enforcement service for civil court judgements. 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:

		2025-26		2024-25
	Core Department and Agencies	Departmental Group	Core Department and Agencies	Departmental Group
	Number	Number	Number	Number
Property assets	618	618	696	696

23. Entities within the Departmental boundary

The entities within the boundary during 2025-26 were as follows:

Executive Agencies:

- Forensic Science Northern Ireland;
- Legal Services Agency Northern Ireland;
- Northern Ireland Courts and Tribunals Service;
- Northern Ireland Prison Service; and
- Youth Justice Agency.

NDPBs and Pension Schemes:

- Criminal Justice Inspection Northern Ireland;
- Northern Ireland Police Fund;
- Northern Ireland Policing Board;
- Office of the Police Ombudsman for Northern Ireland;
- Police Rehabilitation and Retraining Trust;
- Police Service of Northern Ireland (PSNI) and PSNI Police Pensions;
- Probation Board for Northern Ireland; and
- RUC George Cross Foundation.

The annual reports and accounts of these Executive Agencies and NDPBs are published separately, links are provided in Annex 2.

Other entities included within Core Department, Executive Agencies and NDPBs:

- Care Tribunal;
- Commissioner for Hearings under Prison Rule 109B;
- Criminal Injuries Compensation Appeals Panel Northern Ireland;
- Health and Personal Social Services Disqualification Tribunal;
- Independent Assessor of PSNI Recruitment Vetting;
- Independent Monitoring Boards;
- Lands Tribunal;
- Northern Ireland Charity Tribunal;
- Northern Ireland Health and Safety Tribunal;
- Northern Ireland Judicial Pension Scheme;
- Northern Ireland Traffic Penalty Tribunal;
- Northern Ireland Valuation Tribunal;
- Parole Commissioners;
- Pensions Appeal Commissioners;
- Pensions Appeal Tribunal;
- Planning Appeals Commission;
- Prisoner Ombudsman;
- Review Tribunal;
- Social Security and Child Support Commissioners;
- Special Educational Needs and Disability Tribunal;
- State Pathologist’s Department; and
- Water Appeals Commission.

The Northern Ireland Law Commission is also a NDPB of the DoJ but has been non-operational since April 2015 due to budgetary pressures.

24. Events after the reporting period

In relation to the provision for the PSNI Data Breach, the numbers of claimants accepting the offer was confirmed in April 2026, and therefore the provision was amended to reflect the revised liability. Further disclosure is in note 15.

On 3 June 2026 the Justice Minister in a Written Ministerial Statement announced that she had decided to accept in full all the recommendations of the Accelerated Review of Criminal Legal Aid. The announcement indicates that criminal fees will be increased by 8.66% for criminal legal aid certificates granted on or after 3 June 2026 for solicitors and a later date to be determined for barristers. Fees for exceptional preparation work will increase by 26.05%. These increases will also apply to certificates for civil legal services for solicitors and barristers granted on or after the same date 3 June 2026. The increase does not apply to cases funded by legal aid as at 31 March 2026 and it is therefore regarded as a non-adjusting event occurring after the reporting date.

On 18 June 2026 the Criminal Bar voted to end their strike and the Department will now issue a Direction establishing a Refresher Fee pilot which involves new fees for refresher days from 2 March 2026. This Refresher Fee pilot will see both a simplification and increase of individual fees. The increase is not reflective of a condition that existed as at 31 March 2026 and it is therefore regarded as a non-adjusting event occurring after the reporting date. A reliable estimate of its financial impact cannot be made at this time.

There were no other events after the reporting period date that required adjustment to or disclosure in these financial statements.

Date for authorisation of issue

The Accounting Officer authorised these financial statements for issue on 1 July 2026.

ANNEX 1 – ACRONYMS

Acronym	Details
AA	Admin Assistant
AI	Artificial Intelligence
ALBs	Arm's Length Bodies
AME	Annually Managed Expenditure
AMPS	Assembly Members' Pension Scheme
AO	Admin Officer
ARIS	Asset Recovery Incentivisation Scheme
ASB	Anti-Social Behaviour
ASLC	Accruing Superannuation Liability Charge
BAR	Business Appointment Rules
BBA	Broadly By Analogy
BCP	Business Continuity Planning
BEMS	Building Energy Management Systems
BI	Business Intelligence
BREEAM	Building Research Establishment Environmental Assessment Method
C&AG	Comptroller and Auditor General
CARE	Career Average Revalued Earnings
CBE	Commander of the Order of the British Empire
CBRN	Chemical, Biological, Radiological and Nuclear
CCM	Cost Cap Mechanism
CECD	Corporate Engagement and Communications Division
CETV	Cash Equivalent Transfer Value
CFER	Consolidated Fund Extra Receipt
CIDMIS	Criminal Injury & Damage Management Information System
CJINI	Criminal Justice Inspection Northern Ireland
CoA	Court of Appeal
CPD	Construction and Procurement Delivery
CPI	Consumer Prices Index
CRTP	Competency Related Threshold Payment
CSP	Civil Service Pensions
CSR	Corporate social responsibility
CSRG	Community Safety Response Group
DAERA	Department of Agriculture, Environment and Rural Affairs
DAO	Dear Accounting Officer
DARAC	Departmental Audit and Risk Assurance Committee
DCU	Deferred Choice Underpin
DEL	Departmental Expenditure Limit
DfC	Department for Communities
DIM	Departmental Information Manager
DNA	Deoxyribonucleic acid
DoF	Department of Finance
DoJ	Department of Justice
DPA	Data Protection Act
DPO	Data Protection Officer
ECNI	Equality Commission for NI
EEI	Employee Engagement Index
EO	Executive Officer
EFDNI	Employers for Disability NI
EPPOC	Executive Programme for Paramltarism and Organised Crime
EV	Electric Vehicle
FD	Finance Director
FOP	Future Overpayment Prevention
FReM	Financial Reporting Manual
FSNI	Forensic Science Northern Ireland
FTC	Financial transactions Capital
GAD	Government Actuary's Department
GDP	Gross Domestic Product
GDPR	General Data Protection Regulation

Acronym	Details
GHG	Greenhouse Gas
GIS	Guaranteed Interview Scheme
GPS	Global Positioning System
GRANNI	Government Resources and Accounts (Northern Ireland) Act 2001
HMRC	HM Revenue and Customs
HMT	His Majesty's Treasury
HR	Human Resources
HRA	Human Rights Act
HSENI	Health and Safety Executive for Northern Ireland
HVO	Hydro-treated Vegetable Oil
IAO	Information Asset Owner
IAS	International Accounting Standards
ICO	Information Commissioner's Office
IFRIC	International Financial Reporting Interpretations Committee
IFRS	International Financial Reporting Standards
IROC	Information Risk Owners' Council
IS	Information Security
JCC	Juvenile Justice Centre
JPS	Judicial Pension Scheme
LAMS	Legal Aid Management System
LCI	Lower Confidence Interval
LCM	Legislative Consent Motion
LPS	Land and Property Services
LSANI	Legal Services Agency Northern Ireland
MARA	Multi Agency Review Arrangements
MLA	Member of the Legislative Assembly
MoJ	Ministry of Justice
MVE	Monetary Value of Error
NDPB	Non-Departmental Public Body
NEBM	Non-Executive Board Member
NI	Northern Ireland
NIAO	Northern Ireland Audit Office
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
NILGOSC	Northern Ireland Local Government Officers' Superannuation Committee
NIPB	Northern Ireland Policing Board
NIPF	Northern Ireland Police Fund
NIPS	Northern Ireland Prison Service
NISRA	Northern Ireland Statistics and Research Agency
NPCC	National Police Chiefs' Council
ONS	Office for National Statistics
OPONI	Office of the Police Ombudsman for Northern
PAC	Public Accounts Committee
PACE	Police and Criminal Evidence Act
PBNI	Probation Board for Northern Ireland
PCSPS(NI)	Principal Civil Service Pension Scheme (Northern Ireland)
PDP	Project Delivery Profession
PECCS	Prisoner Escort and Court Custody Service
PfG	Programme for Government
PFI	Public Finance Initiatives
PIO	Principal Information Officer
PPANI	Public Protection Arrangements NI
PPC	Prisoners' Private Cash
PPI	Producer Price Indices
PPN	Procurement Policy Note
PPP	Public Private Partnership
PRRT	Police Rehabilitation and Retraining Trust
PSNI	Police Service of Northern Ireland

Acronym	Details
RCJ	Royal Courts of Justice
RICS	Royal Institution of Chartered Surveyors
RoFP	Review of Financial Process
RPI	Retail Price Index
RSPB	Royal Society for the Protection of Birds
RSS	Remediable Service Statement
SAU	Standards Assurance Unit
SCAPE	Superannuation Contributions Adjusted for Past Experience
SDP	Sustainability Delivery Plan
SOAS	Statement of Outturn against Assembly Supply
SoCNE	Statement of Comprehensive Net Expenditure
SoFP	Statement of Financial Position
SCS	Senior Civil Servant
SRO	Senior Responsible Owner
SSG	Sustainability Steering Group
SUP	Single-Use Plastic
TCFD	Task Force on Climate-related Financial Disclosures
TME	Total Managed Expenditure
UCI	Upper Confidence Interval
UKG	United Kingdom Government
ULEV	Ultra-Low Emission Vehicle
VAT	Value Added Tax
VFM	Value for Money
YJA	Youth Justice Agency

ANNEX 2 - MAIN FUNCTIONS AND ACTIVITIES OF AGENCIES AND NON-DEPARTMENTAL PUBLIC BODIES

Agency	Main functions and activities
Forensic Science Northern Ireland	FSNI is responsible for the provision of impartial scientific advice and support, to enhance the criminal justice system. This includes scientific advice for the Public Prosecution Service and the legal profession, and objective expert testimony to the Courts. Services are available to those representing both defence and prosecution interests in criminal cases, and FSNI also carry out work for private clients. Forensic Science Northern Ireland website Forensic Science Northern Ireland: Annual Report and Accounts
LSA Legal Services Agency NORTHERN IRELAND	LSANI supports the justice system to ensure access to justice for everyone by administering publicly funded legal services impartially, effectively and efficiently within the governing legislation and policy framework set by the Minister of Justice. LSANI ensure key principles of a democratic society in all the Agency does; that all are equal before the law and have the right to a fair trial. The Agency also works closely with DoJ in the achievement of the wider strategic objectives. It works in partnership with its users and delivery partners to enhance its customer service delivery ensuring that legal services are available to those who meet the statutory eligibility tests, which support those in greatest need. Legal Services Agency Northern Ireland website Legal Services Agency Northern Ireland: Annual Report and Accounts
Northern Ireland Courts and Tribunals Service www.justice-ni.gov.uk/courts-and-tribunals	The main roles of NICTS include: • supporting: an independent Judiciary; NI's courts; the majority of NI's tribunals; the Coroners Service of NI; and the delivery of legacy inquests through the Legacy Inquest Unit; • enforcing civil court judgements through the Enforcement of Judgements Office; • collecting and enforcing outstanding financial penalties through the Fine Collection and Enforcement Service; and • managing funds held in court on behalf of minors and patients. NICTS also provides administrative support to the Parole Commissioners for NI; the Planning Appeals Commission and Water Appeals Commission; and the Historical Institutional Abuse Redress Board. Northern Ireland Courts and Tribunals Service website Northern Ireland Courts and Tribunals Service: Annual Report and Accounts

ANNEX 2 - MAIN FUNCTIONS AND ACTIVITIES OF AGENCIES AND NON-DEPARTMENTAL PUBLIC BODIES (CONTINUED)

Agency	Main functions and activities
NORTHERN IRELAND PRISON SERVICE	The overall aim of the NIPS is to improve public safety by reducing the risk of re-offending through the management and rehabilitation of offenders in custody. Its main statutory duties are set out in the Prison Act (Northern Ireland) 1953. The Prison Service, through its staff, serves the community by keeping in secure, safe and humane custody those committed by the courts and, by working with prisoners and with other organisations, seeks to reduce the risk of re-offending and in so doing aims to protect the public and to contribute to peace and stability in Northern Ireland. Northern Ireland Prison Service website Northern Ireland Prison Service: Annual Report and Accounts
Youth Justice Agency	YJA aims to make communities safer by helping children to stop offending. The Agency works with children aged 10-17 years who have offended or are at serious risk of offending. The Agency provides a range of services, often delivered in partnership with others, to help children to address their offending behaviour, divert them from crime, assist their integration into the community and to meet the needs of victims of crime. These front-line services are delivered by the Youth Justice Services and Custodial Services directorates. Youth Justice Agency website Youth Justice Agency: Annual Reports and Accounts

ANNEX 2 - MAIN FUNCTIONS AND ACTIVITIES OF AGENCIES AND NON-DEPARTMENTAL PUBLIC BODIES (CONTINUED)

Non-Departmental Public Body	Main functions and activities
Criminal Justice Inspection Northern Ireland	CJINI has a statutory remit to inspect a wide variety of organisations and bodies and is required to carry out Inspections in relation to these criminal justice bodies or organisations unless the Inspectorate is satisfied, they are subject to a satisfactory inspection regime. CJINI's remit is broader than this and includes other bodies that also have a regulatory or prosecutorial role that engage with the criminal justice system. Criminal Justice Inspection Northern Ireland website Criminal Justice Inspection Northern Ireland: Annual Report and Accounts
nipf Northern Ireland Police Fund	NIPF's remit is to provide support to police officers injured or killed as a direct result of terrorist attack, and their widows and families. Its overall aim is to improve the quality of life of its clients by providing financial and other support. NIPF achieves its objectives by providing a comprehensive, quality service to its clients. It is proactive in seeking to meet their needs and provides a range of schemes designed to meet those needs now and in the future. Northern Ireland Police Fund website Northern Ireland Police Fund: Annual Report and Accounts
Northern Ireland Policing Board	NIPB's statutory duty is to ensure that the PSNI is effective and efficient and to hold the Chief Constable to account. Its primary responsibilities are: • to consult with the community to obtain their views on policing and their co-operation with the police in preventing crime; • to set and publish outcomes and measures for the PSNI as part of an Annual Policing Plan and to monitor the PSNI's performance against this plan; • to appoint all Chief Officers of the PSNI above the rank of Chief Superintendent including police staff equivalents; and • to approve the annual budget for policing and monitor expenditure. Northern Ireland Policing Board website Northern Ireland Policing Board: Annual Report and Accounts

ANNEX 2 - MAIN FUNCTIONS AND ACTIVITIES OF AGENCIES AND NON-DEPARTMENTAL PUBLIC BODIES (CONTINUED)

Non-Departmental Public Body	Main functions and activities
police Ombudsman FOR NORTHERN IRELAND	OPONI provides an independent, impartial police complaints system for the people and the police of NI. It investigates complaints about the PSNI, the Belfast Harbour Police, the Belfast International Airport Police, National Crime Agency (NCA) officers in Northern Ireland and Ministry of Defence Police in NI. The Office also undertakes investigations into certain complaints about Immigration Officers and Designated Customs Officials when operating in NI through a legal framework developed jointly with the Home Office and DoJ. The Police Ombudsman investigates complaints about the conduct of police officers and, where appropriate, makes recommendations in respect of criminal and misconduct matters. The Police Ombudsman also investigates matters referred to her by certain bodies, where appropriate, and reports on these matters to the DoJ, the NIPB and the Chief Constable. Office of the Police Ombudsman for Northern Ireland website Office of the Police Ombudsman for Northern Ireland: Annual Report and Accounts
POLICE Rehabilitation and Retraining Trust	PRRT was established to provide members of the RUC/PSNI and their families with assessment, treatment, training, and support prior to and following cessation of their service. The purpose of PRRT is to enable retired or retiring police clients to achieve and sustain a successful transition into life post policing by providing personal development advice, guidance, training and training support, psychological and physiotherapy therapies. PRRT also provides services to organisations within the DoJ. Police Rehabilitation and Retraining Trust website Police Rehabilitation and Retraining Trust: Annual Report and Accounts

ANNEX 2 - MAIN FUNCTIONS AND ACTIVITIES OF AGENCIES AND NON-DEPARTMENTAL PUBLIC BODIES (CONTINUED)

Non-Departmental Public Body	Main functions and activities
	The role of the PSNI is to provide an effective, efficient, impartial, representative and accountable police service for all the people of Northern Ireland. PSNI administers three pension schemes for police officers. The Police Pension Scheme 1988 (now referred to as the 'closed' scheme), the new Police Pension Scheme 2006 (or 'new' scheme), and from 1 April 2015 the 2015 Police Pension Scheme (or 'CARE' scheme). Police Service of Northern Ireland website Police Service of Northern Ireland: Annual Report and Accounts
	The mandatory functions of the Board are to: • secure the maintenance of an adequate and efficient probation service; • make arrangements for persons to perform work under Community Service Orders; • provide such probation officers and other staff as the DoJ considers necessary to perform social welfare duties in Prisons and Young Offender Centres; and • undertake such other duties as may be prescribed. Probation Board for Northern Ireland website Probation Board for Northern Ireland: Annual Report and Accounts
	The Foundation was created for the purpose of '*marking the sacrifices and honouring the achievements of the Royal Ulster Constabulary';* "*to support the professional development of police officers and innovations in policing*"; and "*to undertake joint initiatives*" with other organisations/persons within the RUC family, as appropriate in matters of common interest. The public benefit of the Foundation's work is primarily targeted towards commemorating the achievements of the RUC GC; honouring the service of its former members; and supporting their families. The Foundation's responsibilities include marking the sacrifices of the RUC by managing the RUC GC Memorial Garden and holding remembrance events; supporting the professional development of current police officers with a bursary scheme enabling individual research projects; and, initiating joint initiatives with various groups within the RUC GC family. Royal Ulster Constabulary George Cross Foundation website Royal Ulster Constabulary George Cross: Annual Report and Accounts