



**PBNi** Probation Board  
for Northern Ireland

# ANNUAL REPORT & ACCOUNTS

CHANGING LIVES  
FOR SAFER COMMUNITIES

## **Probation Board for Northern Ireland Annual Report and Accounts for the year ended 31st March 2025**

*The Annual Report is laid before the Northern Ireland Assembly under paragraph 2 of Schedule 3 to the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 by the Department of Justice.*

*The Statement of Accounts and Report of the Comptroller and Auditor General is laid before the Northern Ireland Assembly under paragraph 2 of Schedule 3 to the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 by the Comptroller and Auditor General for Northern Ireland.*

*on*

*3 July 2025*

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This publication is also available at [www.pbni.org.uk](http://www.pbni.org.uk).

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# **PERFORMANCE REPORT**

## THE PERFORMANCE REPORT

### BOARD CHAIR'S FOREWORD

I am pleased to provide this foreword to the Probation Board's Annual Report for the period 2024-25. I was appointed by Naomi Long MLA, Minister of Justice on 1 March 2025, alongside seven new and five former Board members who are serving a second consecutive term. Together we form the new Board. Board members' profiles appear in the main report.

I would like to offer my sincere thanks to the previous Chair, Max Murray and to the outgoing Board for their hard work, commitment and dedication. Many of the achievements outlined in this report are due to the efforts of the previous Board.

A major achievement was securing a new pay structure for PBNI. This landmark project was vital for the future success of the organisation. Implementation of the new pay framework has positively impacted on recruitment and retention.

The publication of the Criminal Justice Inspectorate Northern Ireland, (CJINI), follow up report on Probation Practice, in August 2024, was a seminal document. It identified improvements to both organisational culture and in trusted relationships. The new Board will support the workforce to sustain this positive culture, enabling trauma informed practice to flourish across the organisation.

The previous Board undertook an extensive Engagement Plan, including visits to staff teams. These events provided Board members with opportunities to appreciate the inspired work being undertaken and to hear about the key challenges facing teams in delivering front line services. The new Board will continue this programme of engagements and is committed to building constructive relationships, both inside the organisation and with our key partners.

The Partnership Agreement with the DoJ was approved and signed in February 2025. This is fundamental to the effective operation of the PBNI and to have it in place at the commencement of the new Board is both welcome and timely.

Board members took part in an Induction session in March. This event, led by Amanda Stewart, Chief Executive, supported by other members of the Senior Leadership Team,

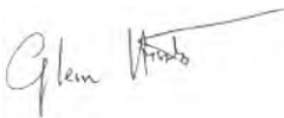
provided a comprehensive overview of the service. Board members were introduced to the key strategic and corporate priorities and to the governance framework. A second event, also in March, focused on risk and corporate accountability, highlighting the significance of the responsibilities of Non-Executive Directors on public boards.

The Programme for Government provides the overarching framework on policy issues in respect of justice and rehabilitation. PBNI has a responsibility to work collaboratively with our key partners such as the court service, police, housing providers and voluntary and community organisations in reducing offending, providing effective alternatives to custodial sentences, managing high risk offenders, engaging with victims and enhancing public safety.

The Board will lead on the development of a revised Corporate Plan for the next three years. PBNI will consult widely on the draft Plan, seeking inputs from staff, service users, victims and partner organisations about what we need to prioritise into the future.

Like all public services, PBNI continues to face financial and operational challenges. Caseloads are continuing to increase in complexity. Service users are presenting with co-morbidities, including poor mental health and drug and alcohol addictions. Many service users have experienced social and emotional deprivation, and intergenerational trauma. The Board will use all available resources to prioritise front line services, extend the range of community disposals available to the courts and enable our staff to continue to deliver high quality support to service users and to victims of crime.

It is a testament to staff throughout the organisation that so much has been achieved, despite the complex challenges over the past year. I want to place on record my sincere thanks to Amanda Stewart, Chief Executive, and to the entire workforce for the commitment and dedication they have shown throughout the year. Board colleagues look forward to working effectively with the staff team to deliver safe and high-quality public services in 2025-26.



**Glenn Houston**  
**Chair PBNI**

## **INTRODUCTION FROM THE CHIEF EXECUTIVE**

I am pleased to present the Probation Board for Northern Ireland's (PBNI) Annual Report for 2024 - 25.

This year has been challenging in respect of managing our workforce pressures however significant progress has been made in stabilising our organisation, improving our practice and developing a culture where people feel valued for the work they carry out.

In April 2024 we received confirmation that our pay modernisation business case had been approved by the Minister for Justice and the Minister for Finance. The business case was developed by senior management in conjunction with our trade union colleagues, and that collaborative approach resulted in the development of a modern pay structure suited to PBNI's needs. Over the last number of years securing pay modernisation has been one of the most critical issues facing the organisation, therefore approval of the business case and implementation of the new pay framework in August 2024 was a very significant milestone. It has enabled us to begin to stabilise the organisation, and we are beginning to see a slowdown in our attrition rates.

Our commitment to effective practice was recognised with the publication in August 2024 of the Criminal Justice Inspection Northern Ireland's follow-up review of an Inspection of Probation Practice. The review found significant improvements had been made across the organisation since the original inspection in 2019. We have worked hard to develop our practice and ensure we have a clear focus and operational grip on reducing and managing the risks of serious harm and keeping our communities safer, and this was reflected within the findings. It was encouraging that the Chief Inspector commended PBNI's approach as 'refreshing' and reflective of a learning organisation willing to develop its professional practice.

It was also significant that inspectors heard from staff that PBNI is now a much better place to work than when the last inspection took place in 2019. This finding was further reinforced by the organisational staff engagement survey conducted in November 2024 which saw increased rates of staff engagement. Significantly more staff reported that they felt valued in their role and included in organisational decision making than in previous surveys.



Importantly, the proportion of staff surveyed who said they would like to be working for PBNI in two years' time increased from 44.3% to 72.4%.

Our Board and senior team have invested a lot of time over the last year in a programme of engagement and recognition events targeted at developing an open, affirming and positive culture within the organisation. This has included the establishment of the staff engagement forum, formally recognising the achievements of individuals and teams through our awards process and enhancing our visibility through increased team visits.

We have also been progressing our work to develop a trauma informed approach and have established a working group to lead the work that is needed to support us on this journey. The aim of this approach is to achieve compassionate, nurturing, relationship-based practice, and build strong, resilient, healthy, and productive people. The development of this approach will benefit those we deliver services to as well as our own staff.

Over the last year we have focused not only on internal engagement but also on external engagement with our partners in the statutory and community and voluntary sectors. We have also sought to increase our work with elected representatives, the media and the wider community. We know that the work carried out by probation makes a real and significant impact across society, but we also recognise that we have an ongoing role to build awareness and confidence in our work.

In June 2024 we launched a short film called, 'Changing Lives': The Inside story of the Probation Service' which was launched at an event attended by the Justice Minister, Lady Chief Justice, academics, the media and elected representatives. The film tells the story of how probation, working with individuals in a person-centered way can support them to change their lives and move away from criminality. It also explains however that when people do not take the opportunity to change probation can enforce community sentences and bring people back to court. That ability to balance the provision of support alongside ensuring compliance with court orders is an important skill probation officers possess.

Over the course of the year, we have also enhanced our engagement with the judiciary particularly in respect of community service orders. We held an event attended by the Presiding District Judge and Belfast Lord Mayor to highlight the impact of community service

and the benefits for individuals who receive this community sentence. Community service continues to be a very successful order in reducing reoffending and providing a visible and meaningful way for people who have offended to pay back to local communities.

We welcome the commitment in the Programme for Government to strengthen the use of community sentencing and we believe there are real opportunities going forward to reduce the numbers of people going to prison, particularly for short periods of time and provide more effective outcomes using sentences served in the community. We look forward to working with the Department of Justice and partners in the coming year in this significant policy area. This year has also seen an increased focus on tackling violence against women and girls, and we welcome the launch of the 'Strategic Framework to End Violence Against Women and Girls' by the Northern Ireland Executive. Probation is committed to fully playing our role to tackle sexual and domestic abuse in all its forms and our operational delivery prioritises this area of work.

Finally, as we move into the last year of our Corporate Plan, I look forward to working with our newly appointed Board Chair and members as we look to the future and how best we develop our organisation and equip our staff to meet the growing demands that we face, which include an increasing complexity in the people we work with. That complexity relates to an increasing number of people presenting with poor mental health, trauma and addictions. Over the coming year we will be consulting internally and externally on our organisational priorities so that we can fulfil our aim of changing lives for safer communities.



**Amanda Stewart OBE**  
**Chief Executive**

## OVERVIEW

The purpose of this overview section is to outline the Probation Board for Northern Ireland's performance during the 2024-25 financial year and to highlight the key issues and risks identified by management. It also includes high level information on the purpose and activities of the Board.

### **Statement of Purpose and Activities of the Organisation**

The Probation Board was established as a Non-Departmental Public Body (NDPB), under the Probation Board (Northern Ireland) Order 1982 in accordance with a recommendation in the Report of the Review Group on Legislation and Services for Children and Young Persons in Northern Ireland (1979), that the Probation Service in Northern Ireland should be separated from Central Government and become responsible to a community-based Board. The first Board was appointed in December 1982. Each Board is of three years' duration and the current Board was appointed in March 2025.

The Board's main functions are set out in the Probation Board (Northern Ireland) Order 1982. In addition, other legislation relating to probation activities is in the Criminal Justice (Northern Ireland) Order 1991, Criminal Justice (Northern Ireland) Order 1996, Criminal Justice (Northern Ireland) Order 2008 and the Criminal Justice (Children) (Northern Ireland) Order 1998, and in relevant amendments thereto.

The Probation Board is an executive NDPB of the Department of Justice (DoJ).

The Permanent Secretary of the DoJ, who is the principal Accounting Officer of the DoJ, designated the Chief Executive as NDPB Accounting Officer for the Probation Board.

## OUR ROLE

Probation is a central part of the criminal justice system in Northern Ireland. It works to address the causes of offending to help prevent people coming back into the system again and protects the public from harm caused by re-offending. The services we provide enable individuals to change their behaviour which in turn reduces the likelihood of reoffending, reduces the numbers of victims, and makes communities safer.

We are primarily responsible for the management of people on probation (those serving a community sentence or who have been released from prison subject to licence) and for preparing pre-sentence reports for judges and magistrates in the courts to enable them to choose the most appropriate sentence. Probation staff also work in prisons preparing people for release into the community and we provide an information service for victims of crime and restorative interventions where appropriate.

Our responsibilities include:

### Supervising People on Probation:

We do this by assessing and managing individuals' risks, and planning interventions to seek to tackle the root causes of their offending behaviour. We take a trauma informed approach acknowledging that many of those with whom we work with will have experienced Adverse Childhood Experiences. Probation staff also hold people to account if they do not comply with the conditions of Court Orders or Licences and take enforcement action if needed to keep people and communities safe.

### Preparing Pre-Sentence Reports:

Probation works with both Magistrates courts and Crown courts and prepare reports about the people charged with an offence. These are called Pre-Sentence Reports, or PSRs. They help the Magistrates and Judges decide on the most suitable and effective sentence to give. To do this a probation officer will consider the circumstances that led to someone offending and consider how likely they are to offend in the future.

### Public Protection:

The Public Protection arrangements in Northern Ireland (PPANI) aim to provide a multi-agency, co-ordinated system of risk assessment and risk management that is effective in

reducing the immediate and long-term risk of sexual or violent re-offending. Probation staff do this in conjunction with the Police, Prisons, Social Services and other Government and Voluntary organisations.

#### Programmes and Interventions:

Probation staff deliver accredited programmes that deal with offending behaviour including violent and sexual offending. We also deliver programmes and interventions to address domestic abuse and to support healthy relationships. Our probation officers are social workers who are qualified and regulated by Northern Ireland Social Care Council and trained in risk assessment and management which are essential skills in this complex and challenging work. We also have staff who are psychologists, community service officers, probation services officers, and administrative staff in operational teams. We also employ finance, communications, human resources and IT staff to support front line staff and carry out our statutory duties. Every member of staff contributes to changing lives for safer communities.

#### Working in Prisons:

Probation staff work in all prisons in Northern Ireland in partnership with prison staff to deliver resettlement services, which are a key element in reducing the risk of reoffending when someone leaves prison.

#### Community Service:

Those on community service pay back and make reparation to communities by providing unpaid work. The work undertaken helps improve the local environment, enhances public confidence in community sentences, and can be a pathway into employment for service users.

#### Providing an Information Service to Victims of Crime

The PBNI Victim Information Unit manages three Victim Information Schemes which provide information about the Criminal Justice System at key stages of the individual's sentence, in a manner which is accessible, understandable, and supportive. Where appropriate, staff also deliver restorative interventions to victims and survivors.

## OUR AIMS AND VALUES

**PBNI's aim is: 'Changing lives for safer communities'**

### **Our Vision**

We will reduce reoffending by working together to tackle the complexities associated with the root causes of offending behaviour and rehabilitating people and reintegrating them into their communities. We will be collaborative and transformative to reduce the number of victims of crime and build safer communities.

### **Our values and guiding principles**

Our organisational values are key to our way of working and outline how members of the public, service users and staff can expect to be treated when engaging with PBNI. Our values are supported by guiding principles. Our values act as the foundation for our principles.

# Our Values

## **Respect**

**We will treat everyone with respect and dignity at all times and value diversity and differing viewpoints.**

## **Integrity**

**We will act in a way that engenders trust with all.  
We will be honest in what we say and do.**

## **Openness**

**We will encourage people to speak up and make suggestions about practice and we will be open about our decision making.**

## **Accountability**

**We will be accountable for our decisions and actions.**

In light of the prevalence of adversity and trauma among our service users we wish to ensure there is proportionate support for both our service users and our staff. We aim to take account of the principles of trauma informed practice which are:

- Safety; fostering psychological and physical safety in staff and service users.
- Trustworthiness and transparency; across systems to promote a sense of fairness.
- Peer support.
- Collaboration and mutuality; a shared vision where everyone has a role to play.
- Empowerment, voice and choice; service users as key stakeholders influence key decisions.
- The recognition of the cultural, historical, and gender issues (including sectarianism) which impact on service users.

## OUR STRATEGIC PRIORITIES AND OUTCOMES

PBNI's Corporate Plan for 2023-26 sets out four outcomes that we want to deliver to achieve our aim of 'changing lives for safer communities'.

### OUR PEOPLE



**1** We will develop, support, and empower our staff to maintain effective service delivery

#### OUTCOME:

Our people are supported through a positive and inclusive working environment to deliver an effective and stable probation service.

### OUR SERVICES



**2** We will deliver an effective, statutory probation service to reduce reoffending and protect the public

#### OUTCOME:

We have a safer community through the delivery of high-quality, effective probation services.

### OUR FUNDING



**3** We will prioritise our budget and estate to maximise service delivery

#### OUTCOME:

The Probation Service is sustainable, adaptable and prepared for future challenges.

### OUR PARTNERSHIPS



**4** We will develop our current partnerships and create new partnerships to help make communities safer

#### OUTCOME:

We have developed partnerships to help make communities safer.

This Business Plan for 2024-25 supported the delivery of Year 2 of the Corporate Plan 2023-26. It explains what we will do and what information we will use to evaluate if we have made progress towards achieving our outcomes. It builds on what was achieved over the previous business year.

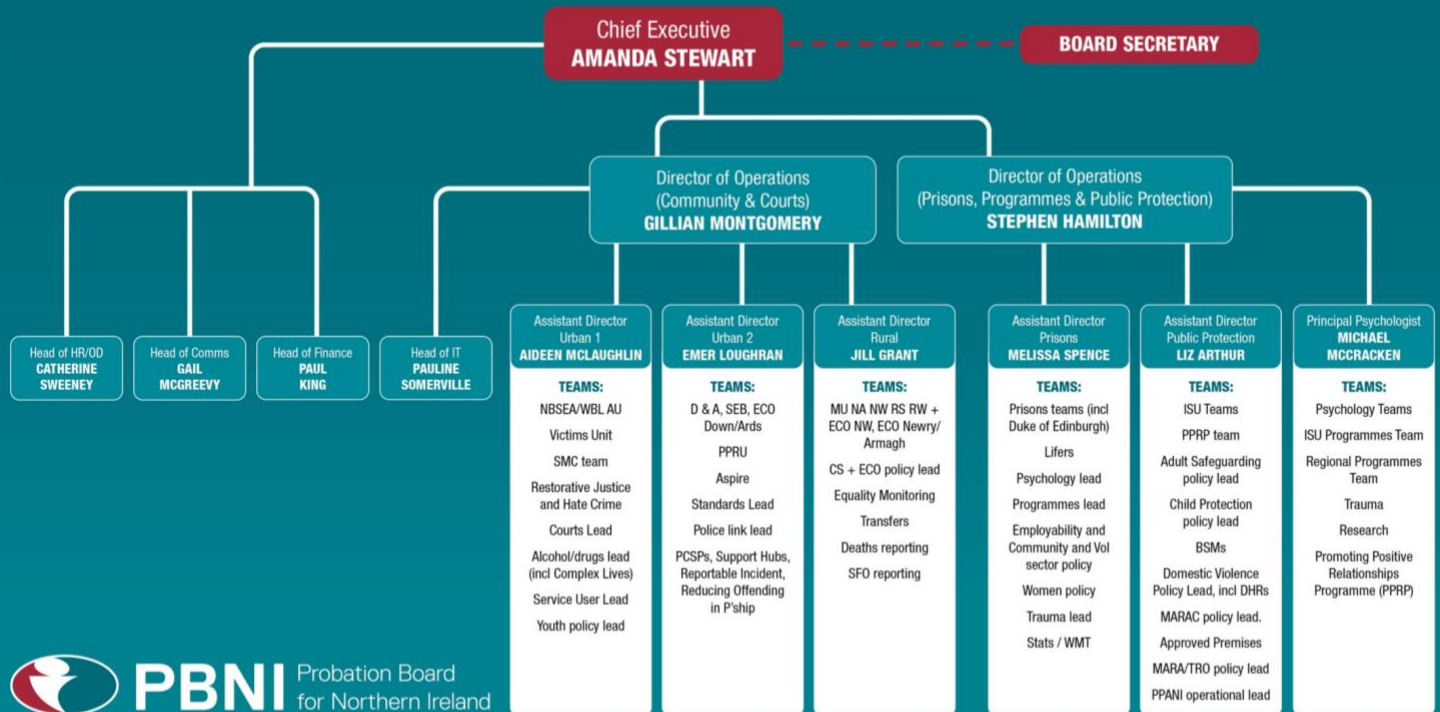
The nine indicators of success and 22 actions and underpinning measures outlined in the Plan will be used to help quantify the progress towards our outcomes.

This approach seeks to provide evidence to demonstrate that we are making a difference to people's lives and making communities safer. As we develop this approach and are cognisant of future budgetary and political developments there may be a need to adjust and reprioritise our outcomes, indicators and actions in future years.



## OUR OPERATING MODEL

A high-level organisation structure of PBNI is set out below:



## KEY ISSUES AND RISKS

The Board and senior management have carried out a robust review of the principal and emerging risks facing PBNI.

### Risk Summary

	LIKELIHOOD			
IMPACT	Low	Moderate	High	Extreme
Extreme	.	••••	.	
High	.	•		.
Moderate	•	.	.	.
Low	.	.	.	

RISK CLASSIFICATION	
Extreme	12 to 16
Medium	6 to 11
Low	3 to 5
Very Low	1 to 2

At the 31 March 2025 there were five risk areas identified on PBNI's Strategic Risk Register (SRR). Details are set out below.

1. People- Insufficient capacity and capability		
<b>Description &amp; Impact</b> Less experienced staff resources and a lower level of staff resilience owing to the consistent level of staff turnover. Resulting in reduced capacity (vacancies) and capability (experience/knowledge) in some PBNI teams with inexperienced Probation Officers carrying high risk cases and deviation in Practice Standards meaning individuals subject to community supervision are seen less frequently.		
<b>Risk Mitigation &amp; Key Actions</b> A new pay framework has been implemented providing a unified structure for all staff. Recruitment of additional staff. Deviations in standards agreed by Director of Operations, monitored and reported to the Board. New Engagement forum established led by Chief Executive		
Link to Strategic Priorities	Change during 2024-25	Closing Risk Score
SP1	Decreased	8

## 2. Reputational/Operational- PBNI fails to provide a high-quality service

### Description & Impact

Inability to adequately manage complexity of cases and adhere to Practice Standards.

Resulting in reputational damage to PBNI, deviations in standards, reduced service to NI Courts & Tribunal Service (NICTS) and Parole Commissioners (PCNI) and outcomes for Victims registered on the Victim Information Schemes and Service Users with complex issues with potential to impact on reoffending rates which impacts wider society.

### Risk Mitigation & Key Actions

Additional recruitment of staff.

Regular liaison with Recorder, Presiding District Judge and Chief Parole Commissioner.

Provision of practice seminars for staff and ongoing training in key practice areas.

Link to Strategic Priorities	Change during 2024-25	Closing Risk Score
SP1	Decreased	8

## 3. Financial – PBNI has insufficient resources to meet future demand for services.

### Description & Impact

Insufficient financial resources requiring scaled back service and staffing levels. Short term Budget settlements hinder long term planning.

Impact on service delivery with an inability to provide sufficient services to protect vulnerable service users, and deal with increasingly complex demand.

### Risk Mitigation & Key Actions

Actions have been taken in year to reduce some service levels and mitigate future pressures.

Additional monies secured in year to allow continued level of service delivery.

Initial plan for draft 2025-26 Budget allocation prepared.

Link to Strategic Priorities	Change during 2024-25	Closing Risk Score
SP3	Decreased	6

#### 4. Business Continuity – PBNI infrastructure failures

<b>Description &amp; Impact</b> A threat such as another Covid surge, fire, electricity outage, flood, cyber-attack or other causes of operational failure impact on critical infrastructure that impacts ability to deliver services or ECMS (information system) or Content Manager (records). Breaches to the availability, accuracy, or confidentiality of information, including personal information. Key PBNI / DoJ/ DOF infrastructure failures lead to loss of ability to carry out business and / or loss of personal information.		
<b>Risk Mitigation &amp; Key Actions</b> Business Continuity Plan in place. Test of Business Continuity plan undertaken including cyber security. ECMS/IT teams fully resourced. Lessons learned session with partner organisations in respect of ransomware attack.		
Link to Strategic Priorities	Change during 2024-25	Closing Risk Score
SP2	Static	3

#### 5. Reputational - PBNI fails to adequately risk assess and supervise Service Users

<b>Description &amp; Impact</b> Inadequate risk assessment and risk management by PBNI, lack of access to appropriate services for which others are responsible, Decisions taken by others impacting on PBNI ability to safely manage risks. Resulting in reduced confidence in PBNI's ability to keep communities safe.		
<b>Risk Mitigation &amp; Key Actions</b> Practice Standards are in place and have been updated based on learning and feedback. Monthly Area Manager monitoring and increased focus on cases in monthly supervision Serious Further Offences process / Domestic Homicide Reviews / Serious Case Reviews are in place to capture and share learning. Practice seminars delivered across organisation on professional curiosity. Practice reference group of experienced probation officers set up.		
Link to Strategic Priorities	Change during 2024-25	Closing Risk Score
SP2	Increased	8

The mitigating actions for each of the above risks were monitored during the financial year. The SRR was updated by senior managers and reviewed on a quarterly basis, through the Senior Leadership Team meeting and a focus on specific risk areas where required.

These updates were then considered by the Board's Audit and Risk Assurance Committee before being recommended to the Board of PBNI for final approval on a quarterly basis.

## Going Concern

During 2024-25, the Probation Board was financed by a grant from the Department of Justice Request for Resources (Supporting and developing an efficient, effective and responsive Criminal Justice System), the statutory authority being Article 7 (1) of the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

In compliance with International Accounting Standard (IAS) 19, the Probation Board has recognised a pension scheme liability of £140k in its Statement of Financial Position (liability of £157k in 2023-24). The Probation Board has net assets of £932k as at 31 March 2025, compared to net liabilities of £3,086k in 2023-24.

The Probation Board has paid pension contributions to Northern Ireland Local Government Officers' Superannuation Scheme (NILGOSC) in accordance with the scheme's specifications.

It is considered appropriate to adopt a going concern basis for the preparation of the financial statements as the Probation Board is supply financed and draws its funding from the Consolidated Fund via the Department of Justice. A budget allocation has been provided for PBNI 2025-26 financial year. Therefore, there is no liquidity risk in respect of the liabilities due in future years. It is therefore appropriate for the Probation Board's accounts to continue to be prepared on a going concern basis.

## PERFORMANCE SUMMARY

2024-25 was the second year of the 2023 - 2026 Corporate Plan which sets out four outcomes that we want to deliver to achieve our aim of 'changing lives for safer communities'.

The Business Plan 2024-25 supported the delivery of Year 2 of the Corporate Plan. It sets out what we are doing by way of priority actions to achieve our outcomes, and what information we will use to evaluate if we have made progress towards achieving them. The nine indicators of success and 22 actions and underpinning measures outlined in the Plan are being used to help quantify the progress towards the agreed outcomes.

### Summary of Performance

At the end of the fourth and final quarter of the year 2024 - 25, of the 22 Actions and Underpinning Measures that required action, six have an Amber (In Progress) rating; the remaining 16 are assessed as Green (Complete).

Full details of progress taken to date are set out in the next section, a summary of performance is set out below.

Performance on the Key Outcomes under these Strategic Priorities is provided in the Performance Analysis section.

	Green	Amber	Red
Indicators	No. of Actions		
<p>Outcome 1: Our people are supported through a positive and inclusive working environment to deliver an effective and stable probation service.</p> <p>Indicators: Our people feel valued, fairly remunerated, and supported.</p> <p>Our people are highly engaged, resilient and equipped to carry out their role and develop their careers with PBNI.</p>	3	1	-
<p>Outcome 2: We have a safer community through the delivery of an effective probation service.</p> <p>Indicators: Delivery of effective interventions and programmes for high-risk service users.</p> <p>Reoffending rates which evidence an effective probation service.</p> <p>Levels of confidence and satisfaction with overall probation service.</p>	6	2	-
<p>Outcome 3: The Probation Service is sustainable, adaptable, and prepared for future challenges.</p> <p>Indicators: PBNI has a consolidated estate which is appropriate, meets the needs of service delivery.</p> <p>PBNI utilises its resources to deliver services effectively and efficiently.</p>	2	2	-
<p>Outcome 4: We have developed partnerships to help make communities safer.</p> <p>Indicators: Probation has partnerships in place to reduce reoffending and protect the public.</p> <p>Communities and partners are aware of the work carried out by PBNI.</p>	5	1	-
<b>Total Actions</b>	<b>16</b>	<b>6</b>	<b>0</b>



# 2024/25 HIGHLIGHTS

ON 31 MARCH 2025

 **PBNI**

**5,743**

ORDERS/LICENSES  
SUPERVISED BY  
PBNI INVOLVING:

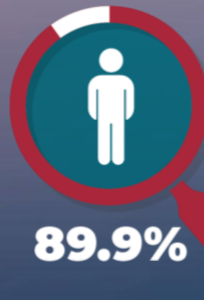
**4,107**

SERVICE USERS

  
**CASELOAD  
SUPERVISED**

• **37.3%**  
DETERMINE  
CUSTODIAL  
SENTENCES

• **28.4%**  
PROBATION  
ORDERS



**MALES ACCOUNTED  
FOR THE MAJORITY  
OF SERVICE USERS  
BEING SUPERVISED**

**89.9%**



**28.7%**

OF SERVICE USERS  
BEING SUPERVISED  
WERE IDENTIFIED  
AS HIGH RISK UNDER  
ASSESSMENT, CASE  
MANAGEMENT  
AND EVALUATION  
SYSTEM (ACE)



**4.4%**

OF SERVICE USERS  
(182 SERVICE  
USERS) BEING  
SUPERVISED  
WERE ASSESSED  
AS SIGNIFICANT  
RISK OF SERIOUS  
HARM TO OTHERS  
(SROSH)



MORE THAN

**1/3**

OF SERVICE USERS  
BEING SUPERVISED  
WERE AGED  
**30 TO 39**

**661**  
SERVICE  
USERS

**PUBLIC  
PROTECTION  
ARRANGEMENTS  
FOR NI (PPANI)**

**16.1%**  
OF SERVICE  
USERS BEING  
SUPERVISED

BETWEEN 1 APRIL 2024 AND 31 MARCH 2025



**387**

NEW VICTIMS

REGISTERED  
WITH PBNI

**6,397**  
REPORTS  
COMPLETED ✓

Excluding letters to the court



## PERFORMANCE ANALYSIS

PBNI manages performance against the 2024-25 Business Plan Outcomes. Progress and the potential risk or uncertainty of non-achieving is monitored on a quarterly basis by the Senior Leadership Team by reviewing the Business Plan objectives along with the Strategic Risk Register and the Departmental Risk Registers. The results are reported to the Policy and Practice Committee and to the Board. PBNI's Sponsoring Directorate within the DoJ also receives a progress report each quarter. The performance against the 2024-25 Business Plan Outcomes is set out below.

STRATEGIC PRIORITY 1: WE WILL DEVELOP, SUPPORT, AND EMPOWER OUR STAFF TO IMPROVE SERVICE DELIVERY		
BUSINESS PLAN KEY OUTCOME	QUARTER 4 FINAL	RAG STATUS
<p><b>Outcome 1: Our people are supported through a positive and inclusive working environment to deliver an effective and stable probation service.</b></p> <p>Indicators:</p> <p>Our people feel valued, fairly remunerated, and supported.</p> <p>Our people are highly engaged, resilient and equipped to carry out their role and develop their careers with PBNI.</p>	<ul style="list-style-type: none"> <li>PBNI's overall attrition rate has continued to reduce from 12.1% over a 12-month rolling period ending March 2024 to 6.7% for the 12-month rolling period ending March 2025. The attrition rate for Probation Officers fell from 15.6% to 9% in this period. Absence levels remain high with an increase in days lost per employee from 14.9 days (March 2024) to 17.6 days (March 2025). In relation to deviations from Practice Standards, at the end of Q4, the position is also improving, with nine teams without any deviations, one team and part of another operating at 10% reduction in staffing, three teams at 20% reduction in staffing, one team and the other part of another at 40%, and no teams at 60%.</li> <li>An external consultation process has concluded on 25 March 2025 on a draft Disability Action Plan (2025 to 2030) and a draft Equality and Good Relations Action Plan (2025 to 2030). Both plans have been updated following feedback and approved by PBNI's Board. They will be publicised from May 2025.</li> </ul>	<p><b>GREEN</b></p>

	<ul style="list-style-type: none"> <li>• The 2024 Staff Engagement Survey Findings have been published in Q4. The survey had a high number of responses. There were increases in nearly all areas surveyed. Those who would recommend PBNI as a good place to work increased from 38% to 62%. Those who wanted to be working for PBNI in 2 years' time increased from 44% to 72%. Those who felt valued increased from 32% to 48%. Those who felt involved in decisions increased from 35% to 42%. Half of those who completed the survey left comments. The most common themes in the comments related to workload pressures and relationships with managers. Actions in the 2025-26 will seek to address these themes.</li> <li>• The internal Trauma and Resilience Implementation Group (TRIG) has now been established, with full support of the Board. A co-ordinator post will be established this year to support this work, which will be carried forward into the coming year.</li> </ul>	
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STRATEGIC PRIORITY 2: WE WILL DELIVER AN EFFECTIVE, QUALITY STATUTORY PROBATION SERVICE TO REDUCE REOFFENDING AND PROTECT THE PUBLIC		
BUSINESS PLAN OUTCOME	QUARTER 4 FINAL	RAG STATUS
<p><b>Outcome 2: We have a safer community through the delivery of an effective probation service.</b></p> <p>Indicators: Delivery of effective interventions and programmes for high-risk service users.</p> <p>Reoffending rates which evidence an effective probation service.</p> <p>Levels of confidence and satisfaction with overall probation service.</p>	<ul style="list-style-type: none"> <li>• This year the Sentencer Survey was completed, with positive feedback, and ongoing engagement. A Judicial Charter has been drafted, which may form part of an overall Communication Plan. All actions are ready to be taken forward in Q1 2025 - 2026. It is anticipated that expansion of the Enhanced Combination Order (ECO) project will result in increased judicial engagement over the next business year.</li> <li>• The analysis of sentencing practice for 2023 is complete.</li> <li>• Whilst a bid to the Transformation Fund regarding expansion of ECO project was unsuccessful, funding has been confirmed to allow the expansion of ECOs to a third Court area, commencing June 25. In addition, this funding will allow the current ECO areas to resume full supervision of all cases from 1 April 25.</li> <li>• The ACE outcomes exercise has been successfully completed, with valuable outcome evidence of the impact of PBNI supervision and interventions. This will now be taken to the next stage, in terms of an updated cohort, and application to more specific measures. This formed an important part of PBNI's evidence to the Public Accounts Committee when it examined the NIAO's report into adult reoffending in NI early in Q1 25/26</li> <li>• Annual reoffending data has been published during this quarter. The results are positive for PBNI-supervised sentences, and demonstrate meaningful outcomes in terms of reducing reoffending.</li> <li>• A PBNI working group is producing a suite of evidence-based interventions for use with service users, working</li> </ul>	GREEN

	<p>alongside colleagues from the Irish Probation Service.</p> <ul style="list-style-type: none"> <li>• The Restorative Justice Strategy was approved at Board in September 24. We are now awaiting the DoJ to commence the process of accreditation of approved delivery bodies going forward. PBNI have agreed to pilot a coordination role for the DoJ in the next business year.</li> </ul>	
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## STRATEGIC PRIORITY 3: WE WILL PRIORITISE OUR BUDGET AND ESTATE TO MAXIMISE SERVICE DELIVERY

BUSINESS PLAN OUTCOME	QUARTER 4 FINAL	RAG STATUS	
<p><b>Outcome 3: The Probation Service is sustainable, adaptable, and prepared for future challenges.</b></p> <p>Indicators: PBNI has a consolidated estate which is appropriate, meets the needs of service delivery.</p> <p>PBNI utilises its resources to deliver services effectively and efficiently.</p>	<ul style="list-style-type: none"> <li>Final outturn within agreed DoJ totals, with budget fully utilised.</li> <li>Draft allocations have been agreed for 2025-26 with spend allocated towards key organisational priorities, with equality screening completed.</li> <li>PBNI updated its Costing Model to allow comparison of cost-of-service delivery provision for different order types and assist with resource allocation decisions moving forward. This will allow PBNI, utilising the DoJ updated cost of crime, to assess value for money of projects and programmes moving forward.</li> <li>Key lease extension and new leases agreed for Belfast areas. Works to update the DDA compliance within Ormeau Rd have been undertaken and are to be finalised in early April.</li> <li>The first stage of the Belfast Estate review is underway with formal proposal agreed in conjunction with CPD and PBNI Landlord over the possible redevelopment of the current HQ site. Work will continue into 2025-26 with Land &amp; Property services to assess the proposals and obtain approvals to proceed.</li> <li>Significant work remains ongoing to implement onboarding to Causeway. There was a technical workshop with all parties involved in February 2025 and a revised proposed which has been approved by the Causeway Management Board (the overall Governance Structure). This project will continue to be a priority task into 2025 - 2026.</li> </ul>	AMBER	GREEN

## STRATEGIC PRIORITY 4: WE WILL DEVELOP OUR CURRENT PARTNERSHIPS AND CREATE NEW PARTNERSHIPS TO HELP MAKE COMMUNITIES SAFER

BUSINESS PLAN OUTCOME	QUARTER 4 FINAL	RAG STATUS
<p><b>Outcome 4: We have developed partnerships to help make communities safer.</b></p> <p>Indicators: Probation has partnerships in place to reduce reoffending and protect the public.</p> <p>Communities and partners are aware of the work carried out by PBNI.</p>	<ul style="list-style-type: none"> <li>The stakeholder survey has been completed and analysis of findings shared with SLT, Policy &amp; Practice Committee and Board. Key findings from the survey show an increase in stakeholder engagement. Awareness of Probation's work with victims of crime has increased from 72.9% (51) in 2022 to 74.7% (68) in 2024. Awareness of Probation's work supervising Community based Court Orders and Licences increased from 91% in 2022 to 94.5% in 2024. Awareness of Probation's role in preparing reports for Courts increased from 74% in 2022 to 86.5% in 2024. Awareness of Probation's work preparing people for release from prison increased from 83% in 2022 to 93.4% in 2024. An action plan has been developed.</li> <li>We have increased the number of local engagement events from the baseline of 'five' in the last business plan. This year we have had three local engagement events across Belfast with the Lord Mayor of Belfast. The Minister attended an engagement event in Omagh and we invited local politicians to an engagement event in Dungannon. We also attended two local engagement events in Derry &amp; Strabane Council - one in respect of housing and accommodation of offenders and the other in respect of violence against women and girls.</li> <li>Work is ongoing to develop a shared understanding with the Home Office (immigration) on PBNI cases.</li> <li>At the end of the year, we have increased the media coverage of PBNI in broadcast and print media from baseline created in 2023-24 through implementation of year 2 of the communications strategy. In Q4 we took part in a BBC Talkback programme about PBNI's role with victims and how we supervise people on licence. Director of Operations explained the role of probation and took part in an hour long discussion alongside</li> </ul>	GREEN

# STRATEGIC PRIORITY 4: WE WILL DEVELOP OUR CURRENT PARTNERSHIPS AND CREATE NEW PARTNERSHIPS TO HELP MAKE COMMUNITIES SAFER

BUSINESS PLAN OUTCOME	QUARTER 4 FINAL	RAG STATUS
	<p>other contributors. Overall, our media coverage with print media has increased this year.</p> <ul style="list-style-type: none"> <li>Through our membership of the Strategic Management Board of PPANI, we accepted both the independent review of the co-located Public Protection Team, and the 'demand' review of the Public Protection Arrangements for NI. We have commenced implementation of actions arising from both. PBNI is represented on an implementation group established to take forward recommendations from both reports.</li> </ul>	

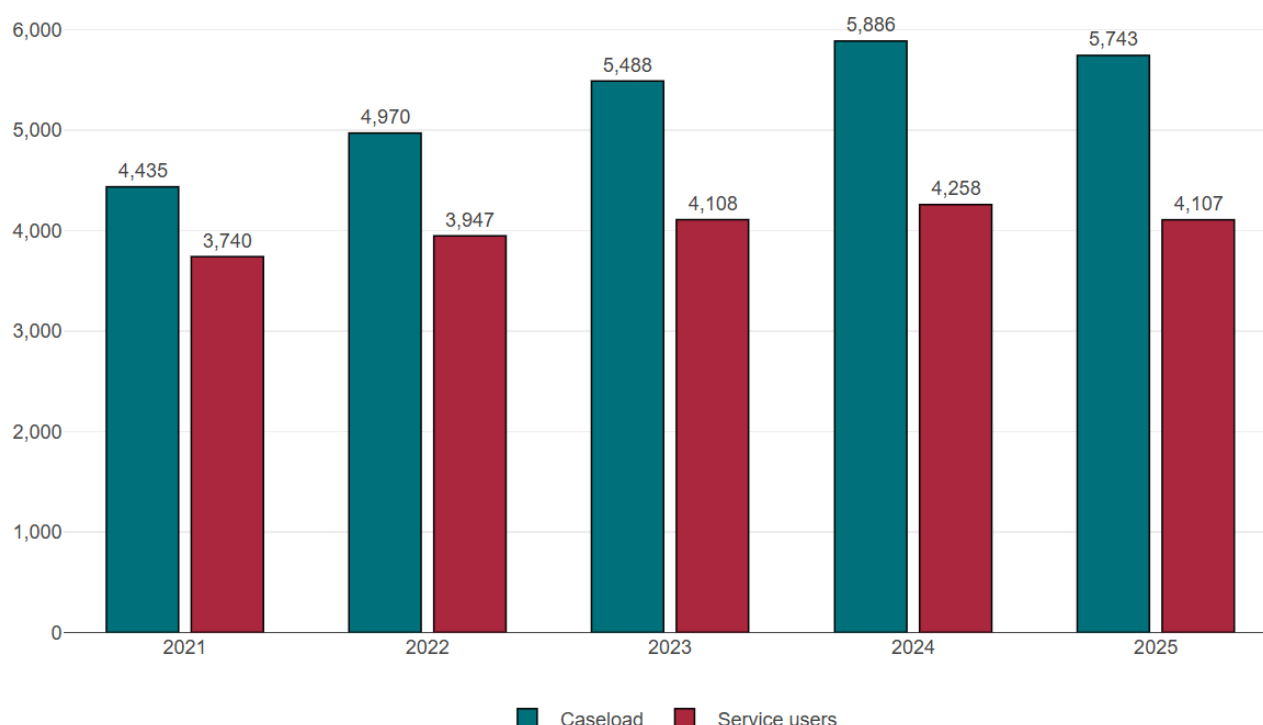
## CASELOAD STATISTICS

The overview and trends provided below detail the numbers of service users and caseload (i.e. the number of individual Orders and Licences supervised by PBNI on 31 March 2025, as well as providing comparisons with previous years.

The key information is as follows:

- On 31 March 2025, 4,107 service users were supervised by PBNI, a decrease of 3.5% on the equivalent figure for 31 March 2024 (4,258).
- The caseload supervised by PBNI decreased by 2.4% between 31 March 2024 (5,886) and 31 March 2025 (5,743).

### Service users and caseload supervised by PBNI, 31 March 2021 to 31 March 2025



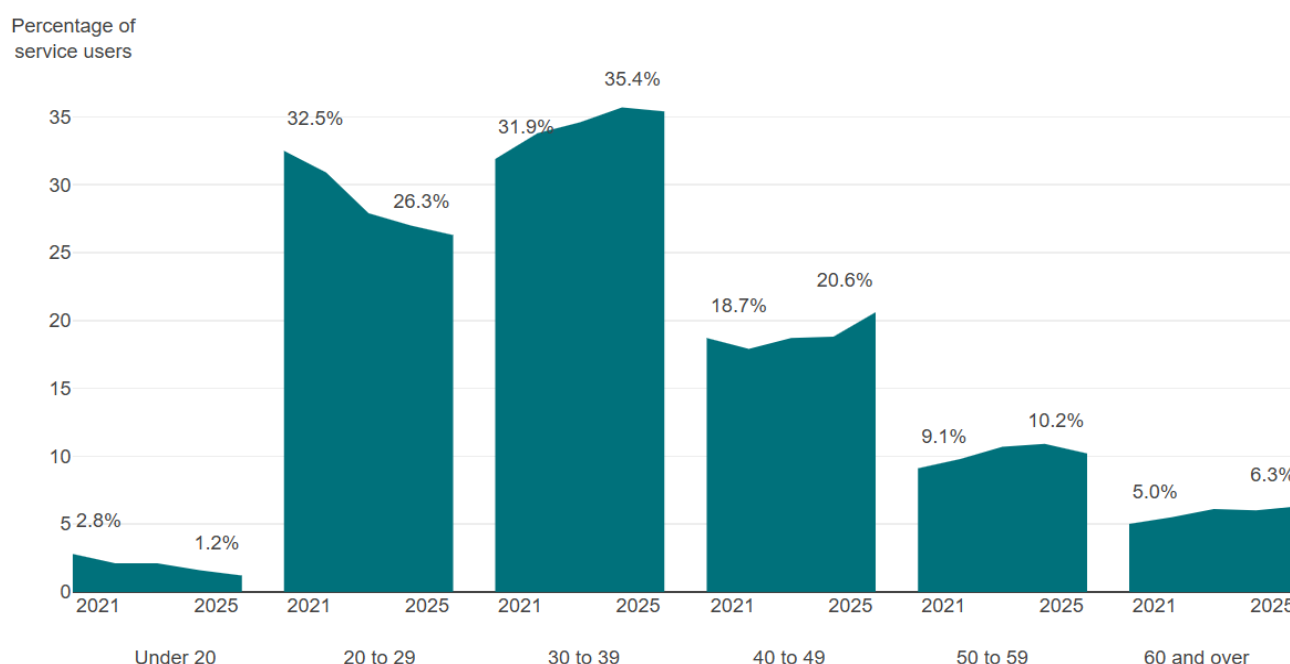
### Service user demographics

In March 2025 males accounted for 89.9% of service users being supervised. This figure has remained largely consistent ranging between 89.9% and 88.6% over the last five years.



In March 2025, over one-third (35.4%) of service users supervised by PBNI were aged 30 to 39. In March 2021 the largest proportion of service users being supervised by PBNI were in the 20 to 29 age group (32.5%). However, in March 2022 the proportion of service users in the 30 to 39 age group (33.8%) surpassed those in the 20 to 29 age group (30.9%). This trend has continued with the proportion of service users in the 20 to 29 age group reaching a low of 26.3% in March 2025. The proportion in the 30 to 39 age group saw a slight decrease from 35.7% in March 2024 to 35.4% in March 2025. Between March 2021 and March 2025, the proportion of service users in the under 20 age group has decreased whilst the proportions in the older age groups (40 to 49, 50 to 59 and 60 and over) have generally increased.

### Service users supervised by PBNI by age, 31 March 2021 to 31 March 2025



### Types of Order/Licence

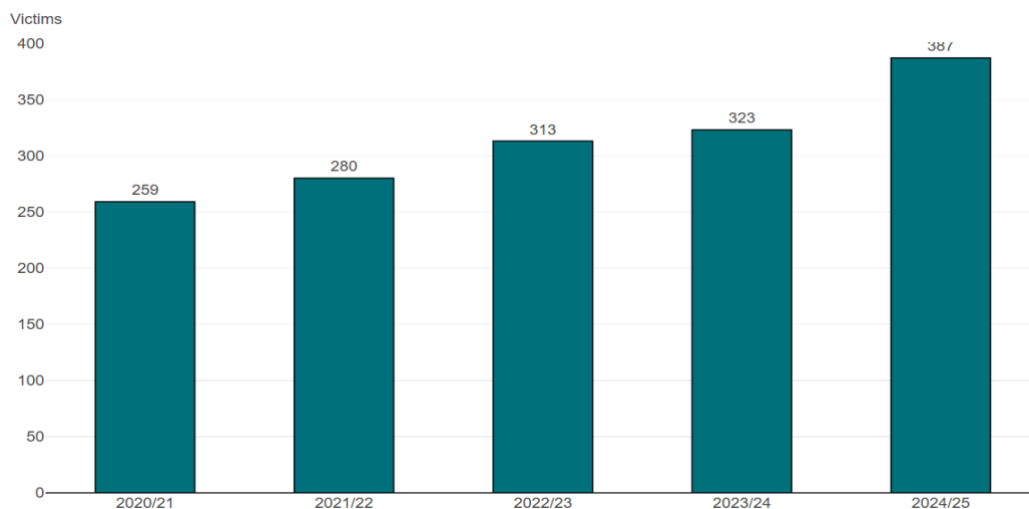
Looking at community-based Orders supervised in March 2025, the largest proportion (28.4%) was attributed to Probation Orders (PO), although this is a decrease from a high of 35.5% in March 2022. The proportion of Community Service Orders (CSO) has decreased in the last year to 8.3% while the proportion of Combination Orders has remained at 9.5%. The proportion of Enhanced Combination Orders (ECO) has decreased over the last five years reaching a low of 2.6% in 2025.

Determinate Custodial Sentences (DCS) account for the largest proportion of the post-custody Licences supervised by PBNI. This figure has increased year on year from 29.0% in March 2021 to 37.3% in 2025.

## VICTIMS

The number of victims who register with PBNI Victim Information Scheme remains largely steady when compared with previous quarters. The total number of victims registered is 566. There remains an ongoing focus on providing victims with the information they need to register in a timely manner.

### New victims registered with PBNI, 2020-21 to 2024-25

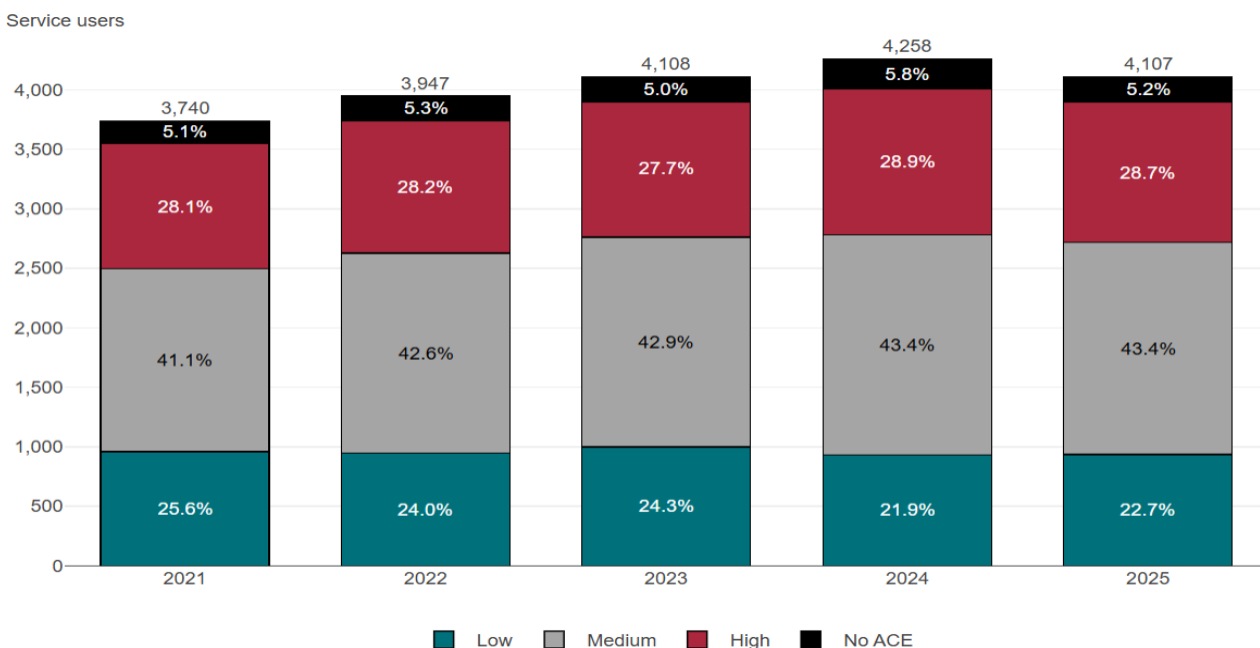


## Risk assessments

The ACE System is used to assess the likelihood of re-offending within a two-year period, based on the prevalence of various social, personal, and offending related issues. A scoring system is used to identify the likelihood of re-offending with a score of 0 to 15 indicating a low risk, a score of 16 to 29 indicating a medium risk and a score of 30 or more indicating a high risk.

Of those service users supervised by PBNI on 31 March 2025, 94.8% had an ACE assessment completed. This is a slight increase on the figure for 31 March 2024 (94.2%), which was the lowest proportion seen over the last five years. In March 2025 over two-fifths (43.4%) of service users were identified as medium risk. This compares to 41.1% in March 2021. The proportion of service users identified as high risk in March 2025 was 28.7%, a slight decrease from March 2024 (28.9%) which saw the highest proportion over the five-year period. The proportion of service users identified as low risk increased from 21.9% in 2024, which was the lowest proportion over the five-year period, to 22.7% in 2025.

### Service users supervised by PBNI by ACE category, 31 March 2021 to 31 March 2025

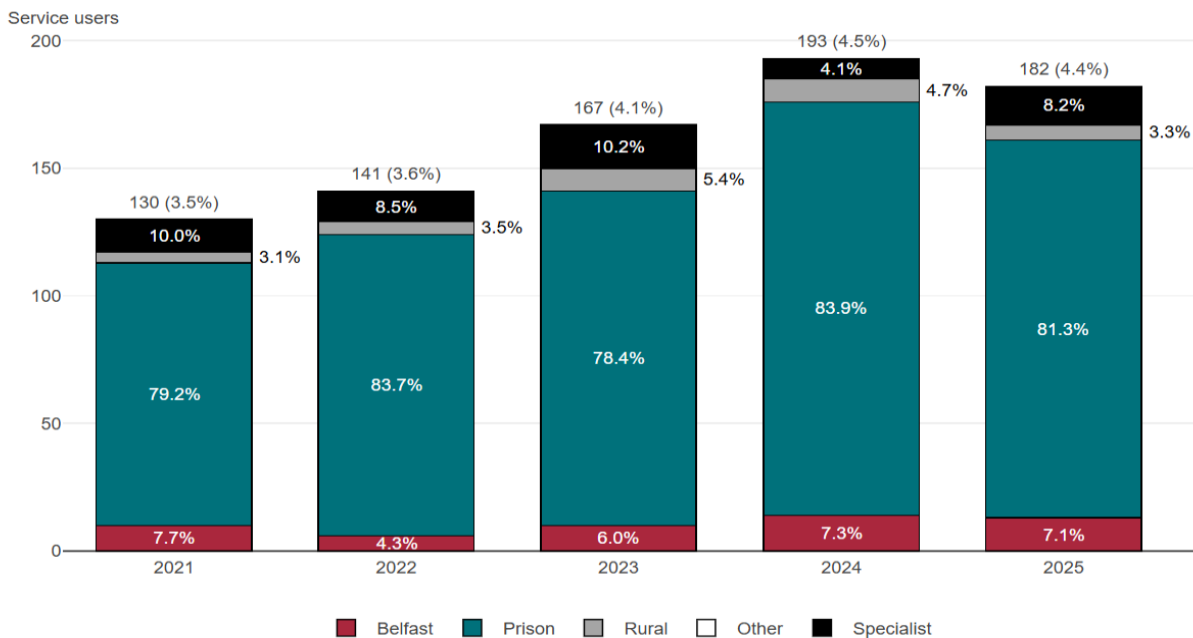


## Significant Risk of Serious Harm to Others

Service users assessed as Significant Risk of Serious Harm to Others (SROSH), are considered to present a high likelihood of committing a further offence, causing serious harm.

In March 2025 4.4% of service users supervised by PBNI (182 service users) were assessed as SROSH. Prior to 2025 this figure had increased year on year from 3.5% in March 2021 (130 service users). Each year the majority of these service users have been allocated to the PBNI Prison Directorate (81.3% in March 2025).

### Service users assessed as SROSH by Directorate, 31 March 2021 to 31 March 2025



## COURT REPORTS

During 2024-25, 6,397 reports were completed by PBNI staff. An additional 1,797 letters were submitted to court. There has been a 0.4% reduction in the number of reports (excluding letters) completed between 2023-24 and 2024-25. However, the figure is 51.3% higher than the figure for 2020-21 when the Covid-19 pandemic prevented many Courts from sitting.

Magistrates' Court Reports (MCRs) account for the highest proportion of reports completed (excluding letters), however this figure has reduced from 52.2% in 2021-22 to 45.0% in 2024-25. Crown Court Reports (CCR) and Pre Sentence Reports (PSR) have also reduced over the same time period from 21.5% to 18.4%.

Short Adjournment Reports (SAR) were introduced in February 2023 as a pilot scheme. The pilot ran for 18 months, following which the reports were rolled out as part of routine practice. These reports accounted for 7.8% of the total reports completed (excluding letters) in 2024-25.

### Reports completed by PBNI by type of report, 2020-21 to 2024-25

Type of Report	2020-21	2021-22	2022-23	2023-24	2024-25
Addendum Report	260	791	819	706	711
Breach Report	275	722	807	656	572
Crown Court Report (CCR)/Pre Sentence Report (PSR)	399	1,523	1,266	1,154	1,175
Magistrates' Court Report (MCR)	1,607	3,706	3,615	3,040	2,877
Letter to Court	719	2,167	2,338	1,732	1,797
Short Adjournment Report (SAR) [1]	-	-	88	438	498
Other Reports [2]	172	344	373	328	464
Missing Report Type	1,516	10	133	99	100
<b>Total Reports (including letters)</b>	<b>4,948</b>	<b>9,263</b>	<b>9,439</b>	<b>8,153</b>	<b>8,194</b>
<b>Total Reports (excluding letters)</b>	<b>4,229</b>	<b>7,096</b>	<b>7,101</b>	<b>6,421</b>	<b>6,397</b>

[1] Short Adjournment Reports (SARs) were not introduced until 2023.

[2] Other Reports include Probation Officers Report, Recall Report, Substance Misuse Court (SMC) Progress Report, SMC Suitability Report, SMC Assessment & Intervention Report, Revocation and Home Circumstances Report

## Financial Review

The financial results for the PBNI are set out on page 90, in the Statement of Comprehensive Net Expenditure. The deficit for the year transferred to General Fund was £24,324k (2023-24: £23,229k).

## Net Expenditure Review

The net expenditure of PBNI for 2024-25 is compared to the previous two financial years in the following table:

### Net Expenditure Summary

	<b>2024-25</b> <b>£'000</b>	<b>2023-24</b> <b>£'000</b>	<b>2022-23</b> <b>£'000</b>
Total operating income	<b>(1,796)</b>	<b>(1,609)</b>	<b>(1,988)</b>
Staff costs	19,319	18,609	22,088
Purchase of goods and services	3,871	3,559	3,998
Depreciation and Impairment charges	1,277	1,090	982
Provision expense	(39)	-	100
Grants	1,740	1,610	1,897
Total operating expenditure	<b>26,168</b>	<b>24,868</b>	<b>29,065</b>
Net operating expenditure	<b>24,372</b>	<b>23,259</b>	<b>27,077</b>
Finance income	(2)	(2)	(2)
Provision Finance expense	(46)	(28)	694
Net expenditure for the year before taxation	<b>24,324</b>	<b>23,229</b>	<b>27,769</b>

The Statement of Comprehensive Net Expenditure shows net expenditure before taxation of £24,324k (2023-24: £23,229k), which represents an increase of £1,095k. This is mainly due to an increase in staff costs, with some increase spend in relation to operating of the PBNI estate and general inflationary increases.

The overall Comprehensive Net Expenditure for the year is £24,418k (2023-24: net expenditure £22,803k), which represents a movement of £1,615k compared to the previous year. As well as the afore mentioned movement in net costs of £1,095k, this is largely due to an actuarial loss of £101k on the pension provision in 2024-25 compared to an actuarial gain of £144k in 2023-24 and a much lower gain revaluation of non-current assets in 2024-25 than in 2023-24.

### Summary of Actual Expenditure against Budget

For 2024-25, PBNI had a net Department Expenditure Limit (DEL) operating cost of £24,538k which is £49k more than the net budget allocation of £24,489k. However, the DoJ had provided prior approval for the Probation Board to exceed this budget by up to £150k. The net capital expenditure of £980k is £265k lower than the net budget allocation of £1,245k. A comparison of net DEL operating costs against budget is summarised in the following table:

**Table One: Summary of Actual Expenditure against Budget**

	<b>2024-25 actual*</b>	<b>2024-25 budget*</b>	<b>Variance</b>	<b>Variance</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>%</b>
Net Operating Costs* (excluding depreciation)	23,263	23,167	(96)	(0.41)
Depreciation	1,277	1,322	45	3.40
<b>Net Operating Costs*</b>	<b>24,540</b>	<b>24,489</b>	<b>(51)</b>	<b>0.20</b>
Net Capital Expenditure	980	1,245	265	21.28
<b>Overall Total Expenditure</b>	<b>25,520</b>	<b>25,734</b>	<b>214</b>	<b>0.83</b>

\*Excludes Annual Managed Expenditure (AME) costs.

A reconciliation of net expenditure from the Statement of Comprehensive Net Expenditure to DEL operating costs is set out in the table below.

**Table Two: Reconciliation of Net expenditure from Statement of Comprehensive Net Expenditure to DEL Net Operating Costs**

	£'000
<b>Net Expenditure before taxation, from Statement of Comprehensive Net Expenditure</b>	<b>24,324</b>
Exclude current service cost (AME cost)	(3,205)
Include cash payment of provision (DEL cost)	3,398
Exclude pension borrowing costs (AME cost)	72
Exclude administration costs (AME cost)	(88)
Exclude legal provision (AME cost)	39
<b>Net Operating Costs</b>	<b>24,540</b>

### Non-current Assets

The Probation Board's non-current asset expenditure movements are detailed in notes 5 and 6 to the financial statements. PBNI currently holds total non-current assets of £4,243k at 31 March 2025 (£4,536k at 31 March 2024).

PBNI's net capital DEL expenditure in 2024-25 totalled £980k (2023-24: £462k).

### Financial Position

The Probation Board's Statement of Financial Position shows net assets of £932k (2023-24 £3,086k net liabilities). The main reason for this difference is the settlement of the pay accruals held at the close of 2023-24 and the 2024-25 pay award being settled in year.

The PBNI financial position includes PBNI share of the Pensions liability relating to its membership of the Local government pension scheme. The breakdown of movement on the Defined Benefit Obligation liability is shown in the table below:



**Table Three: Defined Benefit Obligation liability at 31 March 2025**

	<b>31 March 2025 £'000</b>	<b>31 March 2024 £'000</b>	<b>31 March 2023 £'000</b>
Opening Defined Benefit Obligation	<b>115,386</b>	<b>116,015</b>	<b>159,542</b>
Interest on the obligation	5,447	5,362	4,263
Service and Administration Costs	3,293	2,416	5,680
Contributions by members	1,119	749	785
Actuarial loss / (gain)	(20,421)	(4,451)	(50,098)
Estimated benefits paid	(5,052)	(4,705)	(4,157)
Closing Defined Benefit Obligation	<b>99,772</b>	<b>115,386</b>	<b>116,015</b>

The above decrease in the pension liability, together a smaller decrease in the value of pension scheme assets, has resulted in a year end net liability of £140k (2023-24: net liability of £157k). Details of all pension movements are contained in Note 10 to the accounts.

## Cash Flow

The Probation Board's net decrease in cash and cash equivalents in the year is £102k (2023-24 increase of £223k).

## Prompt Payment of Suppliers

The Probation Board'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.

Monthly statistics are uploaded by the DoJ via Account NI. The prompt payment results for 2024-25 showed that 95.6% (92.8% for 2023-24) of invoices were paid within 10 working days following receipt of a properly rendered invoice and 98.7% (97.5% for 2023-24) of invoices were paid within 30 calendar days.

## Corporate Social Responsibility

PBNI is committed to behaving ethically, to contributing to the local community and to minimising our impact on the environment, while improving the wellbeing of our workforce.

PBNI policies are screened in relation to our Section 75 obligations: Data Protection and Human Rights Legislation.

PBNI work in partnership with many organisations in the Voluntary and Community Sector, for example, through the Community Services' placements and supporting organisations by assisting their funding bids to the Asset Recovery Community Scheme (ARCS).

PBNI has a Wellbeing Working Group chaired by the Health and Safety Officer. The Wellbeing Working Group assisted in the development of the annual Wellbeing Programme for 2024-25. Wellbeing was promoted through the monthly Probation News and through wellbeing bulletins with lots of wellbeing information and resources provided to staff.

### **Anti-fraud and Bribery**

PBNI has an Anti-Fraud and Bribery Policy. PBNI is committed to the values of probity and accountability which foster a positive organisational culture. It is also committed to the elimination of any fraud within PBNI, 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. PBNI will take proportionate steps to recover any assets lost as a result of fraud, corruption or theft. PBNI has a zero-tolerance approach towards acts of bribery and corruption by staff, associated persons and organisations.

PBNI has a Whistleblowing (raising a concern) policy in place, designed to provide employment protection for individuals raising genuine public interest concerns. The policy provides information for staff on how to raise concerns about malpractice safely, builds confidence and promotes an environment of openness and transparency.

### **Sustainable Development**

The Climate Change (Reporting Bodies) Regulations 2024 came into operation in early May 2024. These Regulations place new climate change reporting duties on PBNI to produce climate change mitigation and climate change adaptation reports. The first mitigation report will set out PBNI's proposals for reducing its greenhouse gas emissions and is required to be submitted to DAERA by October 2025. The first adaptation report will be due in March 2026.

and will set out the impact of climate change on PBNI's functions, proposals for adapting to climate change in the exercise and their timescales.



### **Metrics**

PBNI is currently working to agree the baseline carbon measurements as at 31 March 2025, this will allow us to finalise the target reduction values to meet our carbon reporting requirements. We have completed the review of EPCs for all our current offices to allow benchmarking of our sites.



### **Carbon Reductions**

We continue to implement improvements in our estate to reduce carbon emissions to mitigate climate change.

Our Armagh office is one of our lowest EPC rated building (G rating) primarily because of its listed status. During 2024 some minor works were undertaken to enhance the thermal performance for the windows on the ground floor. Works to replace single glazed windows in our Ormeau Rd office is now being progressed.

We continue to look at opportunities to consolidate the PBNI Estate. We are progressing phase 1 of the Belfast office review assessing options to consolidate office accommodation for a Belfast Headquarters incorporating the North Belfast team. The option applies agile working occupation factors and trauma informed focus on spaces standards for staff and service users.



### **Waste Management**

We are looking at opportunities to rationalise the number of printers across the service to assist with reduction in paper usage.

New waste systems are also being introduced to allow separation of food waste and recyclable materials to minimise waste being sent to landfill.

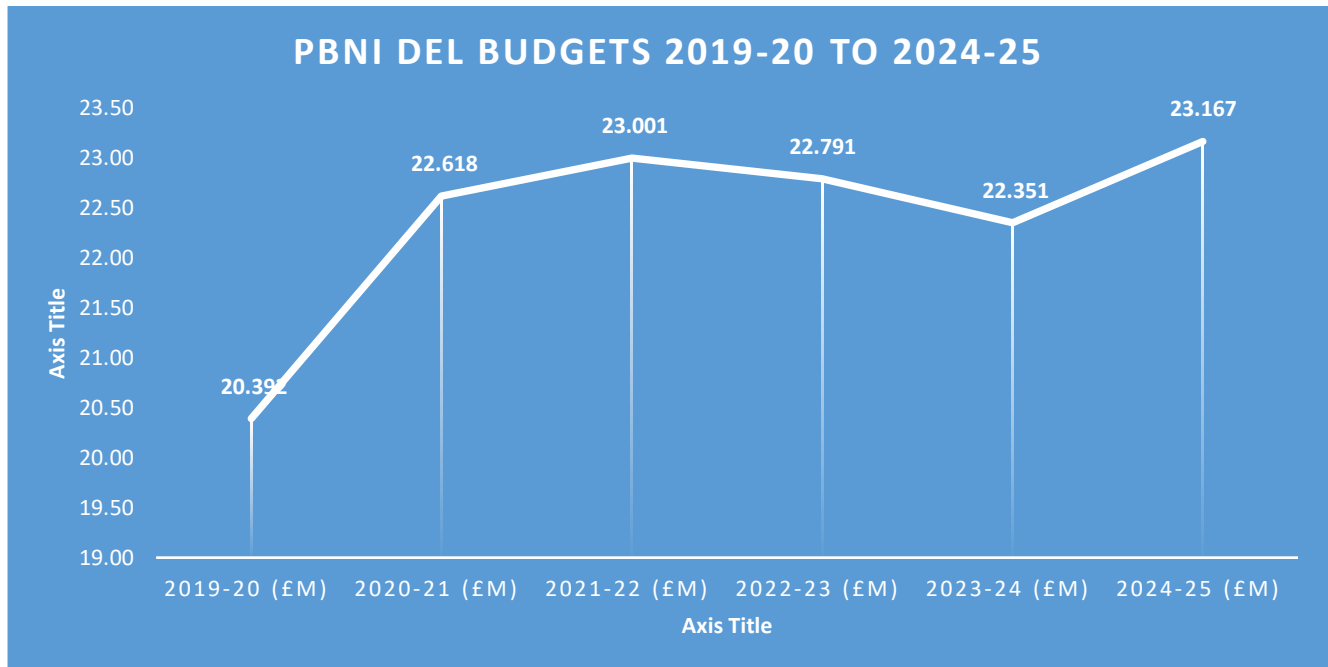
### **Transport**

We have reduced our fleet with the disposal of a surplus minibus. With the two remaining specialist vehicles are used as part of our community service delivery relating to graffiti removal. One of the vehicles is nearing the end of its useful life and we will explore options for lower carbon/electric alternatives.

We have made efficiencies in car park provision in Belfast reducing spaces by 30% in one location.

## Long-term Expenditure Trends

The chart below captures the long-term summary budget profile of the PBNI budget over the financial years 2019-20 to 2024-25.



The chart above shows the final allocated budgets for 2019-20 to 2024-25. PBNI's opening resource budget (excluding depreciation) for 2024-25 was £21,103k. Additional funding of £2,064k was granted in year to meet pressures, including those attributable to the Aspire and Engage programmes. The final resource budget (excluding depreciation) was £23,167k.

The following chart shows the final PBNI resource budgets for 2019-20 to 2024-25, split by the major expense headings and income.

## PBNI Resource Budgets from 2019-20 to 2024-25



*Amanda Stewart*

**Amanda Stewart OBE**

**Chief Executive**

**24 June 2025**



# **THE ACCOUNTABILITY REPORT**

## **THE ACCOUNTABILITY REPORT**

### **Overview**

The Accountability section of the Annual Report outlines how the Probation Board 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.

### **Corporate Governance Report**

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

The corporate governance report includes:

- Chief Executive's Report;
- Statement of Accounting Officer's responsibilities; and
- Governance Statement.

### **Remuneration and Staff Report**

This section sets out the Probation Board'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 levels for senior executives and staffing information that the Assembly and other users see as key to accountability.

### **Assembly Accountability and Audit Report**

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

- Regularity of expenditure;
- Assembly accountability disclosures; and
- Certificate and Report of the Comptroller and Auditor General to the Assembly.

## Corporate Governance Report

### Chief Executive's Report

#### The Senior Executives

The Chief Executive is responsible for the day-to-day operation and performance of PBNI with the support of Directors and Heads of Departments.

The PBNI Senior Executives who served during the year are as follows:

Ms A Stewart OBE	Chief Executive
Ms G Montgomery	Director of Operations (Community & Courts)
Mr S Hamilton	Director of Operations (Prisons, Programmes & Public Protection)
Mrs C Sweeney	Head of Human Resources & Organisational Development
Mr P King	Head of Finance & Estates
Mrs G McGreevy	Head of Communications

The Chief Executive is supported by the wider senior leadership team who meet monthly to address standing agenda items such as financial resourcing, operational management, health and safety and other emerging issues. The leadership team is supported by three operational sub committees- Operations; People, Culture & Resources; and Estates and IT.

The PBNI is governed by the Board. The Board members are appointed on a fixed term of three years with the possibility of reappointment for a further period of three years. These appointments are made by the Minister of Justice in line with the Code of Practice issued by the Commissioner for Public Appointments.

#### The Board

Under The Probation Board (Northern Ireland) Order 1982, the Board shall consist of a Chair, a Deputy Chair and not less than 10 or more than 18 other members. Membership at 31 March 2025 stood at 13 (Chair and 12 other members).



Details of Board members during 2024-25 are as follows:

A new Board was appointed by the Justice Minister on 1<sup>st</sup> March 2025. Below are the names of Members who served on the Board during 2024 - 25.

The 14<sup>th</sup> Board Term of Office (from 1 March 2025)

Ms K Anthony MBE	Member
Mr D Bowden	Member
Ms M Brunt	Member
Mr K Cameron	Member
Mr G Houston	Board Chair
Ms D Hunt	Member
Mr B Ingram OBE	Member
Mr J Johnston CBE	Member
Ms C Keatinge	Member
Mr M Mawhinney	Member
Ms G McKeown	Member
Ms B Mongan OBE	Member
Ms E Patterson	Member

The 13<sup>th</sup> Board Term of Office (from 1 March 2024 until 28 February 2025)

Mr P Barnes OLY**	Member
Mr N Bodger*	Member
Ms M Brunt	Member
Mr K Donaghy	Member
Mr B Ingram OBE	Member
Mr J Johnston CBE	Member
Ms A Lloyd-Stevens	Member
Ms C Magee	Member
Ms B Mongan OBE	Member
Mr M Murray CBE	Board Chair
Ms E Patterson	Deputy Chair

\* Mr Bodger until 13 April 2024.

\*\* Mr Barnes until 19 June 2024.

## **The Board's Audit and Risk Assurance Committee**

The members of the current Audit and Risk Assurance Committee during 2024-25 are as follows:

Mr B Ingram	Chair
Ms E Patterson	Member
Mrs M Brunt	Member
Mr Chris Dorian	Member co-opted

In response to the annual Self-Assessment Checklist undertaken by ARAC, the Committee considered extending membership to include a non-executive with specific finance background / skills. Chris Dorrian, Department of Finance was coopted to the Committee in November 2024 for an initial period of one year.

Other attendees of the meetings included representatives from Internal Audit, External Audit and the Department of Justice as well as the Chief Executive of Probation, the Directors of Operations, the Head of Finance, Head of Communications and the Board Secretary.

## **Registers of Interests**

In accordance with the Probation Board's Code of Practice for members, a Register of members' Interests and a Register of Senior Management Interests are maintained for Board members and Senior Management respectively. The Registers are available for inspection on the Probation Board's website, and they are reviewed regularly. Note 16 to the Accounts provide details of any relevant related party transactions.

## **Complaints**

As a public service, the Probation Board seeks to undertake its role and responsibilities in an open and transparent manner. Should there be occasions when someone wishes to express their dissatisfaction with the way the organisation has dealt with a particular matter, the PBNI Complaints Policy and supporting procedures can be used.

If a complainant remains dissatisfied at the end of the internal Complaints Procedure, they may refer the matter to the Northern Ireland Public Services Ombudsman for independent consideration.

Complaints received by PBNI in this financial year were primarily in respect of issues pertaining to the supervision and requirements of court orders, disputes about the contents of written reports and assessments, staff attitude and poor communication. Most complaints were from serving prisoners.

During 2024-25, the Probation Board received 42 complaints, (2023-24: 46 Complaints), which represents a decrease of 4 from the previous year. The majority of complaints received were dealt with at stage 1. Three complaints proceeded through to stage 2 of the complaint process. One complaint was partially upheld and two remained ongoing at the end of the financial year.

One 'concern' was raised by a staff member about their manager in the last quarter of 2024-25 and a fact-finding investigation has been commenced under the Raising a Concern Policy.

### **Personal Data Related Incidents 24-25**

The Probation Board continues to monitor and assess its information risks, in order to identify and address any weaknesses and ensure continuous improvement of its systems. Security of data and incident management is a critical activity for the Board. The Head of Communications reports to Board and ARAC about any data incidents. There were 22 localised data incidents in the reporting period, which were thoroughly reviewed. This was a decrease from 28 in the previous year. None required reporting to the Information Commissioner's Office or DoJ. In February 2025 a memorandum relating to the learning from the localised incidents was issued to all staff.

In March 2025 updated PBNI CCTV policy and procedures were approved and issued to staff. A range of training and guidance on data protection and records management has taken place including during 2024-25 including:

- Guidance issued to all staff on using Government Protective Marking Scheme.
- Guidance issued to all staff on sharing of information including PSRs.
- Guidance on PBNI information held on non-corporate channels issued to all staff.

- Guidance issued to all staff on the ICO 10 step plan to safeguarding.
- Guidance issued to all staff on transporting documents and clear desk policy.
- Data Protection Officer held individual meeting held with IAO's.
- Onsite records management audits carried out in Approved Accommodation.
- Throughout 2024-25 new PBNI staff and students received training on Data Protection and compliance.
- Throughout 2024-25 Compliance staff attended team meetings giving input on data protection and compliance.

The Senior Information Risk Owner is the Chief Executive, Amanda Stewart OBE, who is responsible for providing the focus for the management of information risk. The SIRO is responsible for providing assurance that information risk is being managed appropriately and effectively across the organisation. Assistant Directors and Heads of Department across the organisation are Information Asset Owners who understand the information held across each of their business areas. PBNI holds an Information Asset Register and Information Asset Owners are regularly trained and responsible for updating the register. A training and awareness session on the role and responsibilities of Information Asset Owners was held in February 2025.

In 2024-25 there were 113 subject access requests and FOIs responded to by PBNI. This is an increase from 103 recorded in the previous year.

In 2024-25 PBNI completed one Data Protection Impact Assessment Screening, three Data Protection Impact Assessments and developed 24 data sharing agreements to enable the effective and secure sharing of information.

During 2024-25 the PBNI Data Protection Officer conducted Health Checks in two areas of PBNI – Finance Department and Programmes. Both received a green RAG status with minor recommendations.

## **STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

Under paragraph 2 of Schedule 3 to the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the Board has directed PBNI to prepare for each financial year a statement of accounts in the form and on the basis determined by the Department of Justice with the approval of the Department of Finance. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of PBNI and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the accounts direction issued by the Department of Finance including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis; and
- confirm that the Annual Report and Accounts as a whole are 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 Accounting Officer of the DoJ has designated the Chief Executive as the Accounting Officer for the PBNI. 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 Probation Board for Northern Ireland's assets are set out in Managing Public Money Northern Ireland.

As the Accounting Officer, I have taken all steps that I ought to have taken to make myself aware of any relevant audit information and to establish that PBNI'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

### Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of governance and internal control to support the achievement of the Probation Board's policies, aims and objectives as set out in our Corporate Plan and associated annual Business Plans, whilst safeguarding the public funds and assets for which I am directly responsible. This is carried out in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland.

The Probation Board is a Non-Departmental Public Body sponsored by the Department of Justice; its statutory responsibilities are set out in the Probation Board (NI) Order 1982.

More recent legislation outlining Board responsibilities include the Criminal Justice (Northern Ireland) Orders 1996, 2005 and 2008, while the requirements of PBNI as a designated organisation of Policing and Community Safety Partnerships are contained in the Justice Act (Northern Ireland) 2011.

The Probation Board plays an important role at each of the key stages of the criminal justice process at court, in custody, in the community and with victims of crime. As an integral, effective part of the Criminal Justice System, the Probation Board helps to reduce levels of offending, prevent further victims of crime and also contributes to increasing community confidence in the Northern Ireland Criminal Justice System.

The work of PBNI is often complex, but can be summarised under five core elements:

- Ensuring sentence compliance
- Rehabilitation - challenging offending behaviours
- Reducing reoffending – by minimising harm
- Resettlement through promoting responsible citizenship
- Providing support to people who have offended: all Probation Officers are professionally qualified social workers.

In addition to its core responsibilities, PBNI continued to deliver Enhanced Combination Orders; Young Men's Project - Aspire and a bespoke project for women – Engage, Substance Mis-Use Court and Domestic Violence Non-adjudicated programme. All the work conducted by PBNI seeks to reduce offending and make communities safer.

## **Purpose of the Governance Framework**

The Probation Board's governance framework sets out the arrangements for how the organisation is directed and controlled (incorporating behaviours, values, systems and processes) and how its responsibilities are discharged. It enables the setting of corporate objectives, the efficient deployment of resources towards the delivery of these priorities and monitoring of organisational performance. This governance framework is designed to manage risk to a reasonable level, rather than eliminate all risk of failure to achieve policies, aims and objectives; therefore, it can only provide reasonable not absolute assurance of effectiveness.

## **The Governance Framework**

### **(i) Sponsorship Arrangements**

Within the Department of Justice, the Safer Communities Directorate is the Sponsoring Branch for PBNI. The Branch, in consultation as necessary with the Departmental Accounting Officer, is the primary source of advice and point of contact for PBNI. The Sponsoring Branch monitors PBNI's activities on a continuing basis through an adequate and timely flow of information from PBNI on performance, budgeting, control and risk management. The Sponsor Branch in turn keeps PBNI informed of relevant Executive/Government policy, advising on interpretation and issuing specific guidance as necessary.

Twice a year, departmental officials meet with PBNI CEO and Head of Finance & Estates to review performance. The Board Chair directly reports to the Minister of Justice (or the Permanent Secretary if no Minister in place) on PBNI performance on an annual basis.

During 2024-25 a new Partnership agreement between the Probation Board and Department of Justice. was put in place replacing the previous Management Statement and Financial Memorandum (MSFM). The Partnership agreement explains the overall governance framework within which PBNI operates, including the framework through which the necessary

assurances are provided to stakeholders. Roles/responsibilities of partners within the overall governance framework are also outlined.

The partnership is based on a mutual understanding of strategic aims and objectives; clear accountability; and a recognition of the distinct roles each party contributes. The agreement sets out

- PBNI's overall purpose, objectives and targets in support of the DoJ's wider strategic aim(s);
- The rules and guidelines relevant to the exercise of PBNI's functions, duties and powers;
- The conditions under which any public funds are paid to PBNI; and
- How PBNI is to be held to account for its performance.
- Agreement of annual engagement plan centred on partnership working, understanding of shared risks and working together on business developments that align with policy objectives.

#### (ii) The Board

The Probation Board for Northern Ireland is governed by Board members. The Board members are appointed on a fixed term of three years with the possibility of reappointment for a further period of three years. These appointments are usually made by the Minister of Justice in line with the Code of Practice issued by the Commissioner for Public Appointments.

The purpose of PBNI's Board is to provide effective leadership and strategic direction to the organisation and to ensure that the policies and priorities set by the Minister of Justice are implemented. It is responsible for ensuring that the organisation has effective and proportionate governance arrangements in place and an internal control framework which allow risks to be effectively identified and managed. The Board will set the culture and values of the organisation and set the tone for the organisation's engagement with stakeholders and customers.

The Partnership agreement requires all Board members to:

- act solely in the interests of PBNI and must not use the Board as a platform to champion their own interests or pursue personal agendas.



With regard to possible conflicts of interest, Board members annually complete a Register of Interests as set out on page 47. At the preliminary stages of each Board and Committee meeting, Members are also asked whether they have any conflicts of interest to declare, and this is recorded in the minutes.

Members each have a corporate and collective responsibility to ensure that the Board properly discharges its functions. In doing so, each member is required to spend a minimum of 2 days per month on PBNI matters. Members are required to perform a representative role on behalf of the Board at meetings and events and attend PBNI meetings and meetings of those committees to which they have been allocated.

The Board meets to discuss and oversee matters of strategic significance, as set out in the Standing Orders. Each meeting was quorate and the table on page 56 provides details of the number of meetings attended by respective Board members in the course of the year.

There are three committees of the Board; the Audit and Risk Assurance Committee, the Corporate Resources Committee and the Policy and Practice Committee. The Board's Standing Orders also provide for a Remuneration Committee and an Emergency Committee. Meetings of each are convened as required.

#### (iii) Audit and Risk Assurance Committee

In accordance with the Partnership Agreement, PBNI has established an Audit and Risk Assurance Committee independent of the organisation's structure. The Department of Justice and representatives from both PBNI Internal and External Auditors attend the Committee's meetings. The responsibilities of the Audit and Risk Assurance Committee include:

- Advising the Board and Accounting Officer on the effectiveness of the risk management, control and governance arrangements;
- Review of the adequacy of the structures, processes and responsibilities for identifying and managing key risks facing the organisation;
- Review of the Annual Report and Statutory Accounts including the Governance Statement before submission to the Board;
- Review of the planned activity and reports from the Internal and External auditors;

- Review of the adequacy of the policies for ensuring that there is compliance with relevant regulatory, legal and code of conduct requirements as issued by the sponsoring department and Government departments; and
- Monitoring of the implementation of agreed audit-based recommendations.

(iv) Corporate Resources Committee

The purpose of the Committee is to provide assurance that the appropriate arrangements in respect of Financial Management, Human Resources, Estates Management and Information Technology are in place for the delivery of the Board's strategic objectives, as set out in the Corporate Plan 2023-26. The Committee sat three times during the year.

(v) Policy and Practice Committee.

The purpose of the Committee is to provide assurance that PBNI has the appropriate policies in place, aligned with best practice exercised by the professional staff, to meet the strategic priorities, as set out in the Corporate Plan 2023-26. The Committee sat three times during the year.

(vi) Remuneration Committee

Met on two occasions during the 2024-25 year.

The Remuneration Committee consisting of the Board Chair, Board Deputy Chair and the Chairs of the Corporate Resources, Policy and Practice and Audit and Risk Assurance Committees and other members as the Board may appoint. The role of the Remuneration Committee is to assist in assessing the performance of the Chief Executive and to deal with any performance pay issues at Director level and some other HR issues.

Membership of the Remuneration Committee 2024-25:

<b>Name</b>	<b>Surname</b>
Max	Murray
Eileen	Patterson
Jackie	Johnston
Bria	Mongan
Brian	Ingram

(vii) Emergency Committee

The Board's Emergency Committee was not required during the year.

(viii) Special Board Meeting

There were no special board meetings held in the year.

(ix) The attendance of Board members at the Board and PBNI Committee meetings during the reporting period is provided in the table below.

Name	Surname	Board Attendance	Audit & Risk Assurance Attendance	Corporate Resources Attendance	Policy and Practice Attendance
Mr P	Barnes*	N/A			N/A
Mr N	Bodger**	N/A		N/A	
Ms M	Brunt	7/10	5/5		
Mr K	Donaghy	8/10		2/3	2/3
Mr B	Ingram	8/10	5/5		
Mr J	Johnston	8/10		2/3	2/3
Ms A	Lloyd-Stevens	8/10		3/3	3/3
Ms C	Magee	6/10		3/3	3/3
Ms B	Mongan	10/10		3/3	3/3
Mr M	Murray	10/10			
Ms E	Patterson	10/10	5/5		

\*\* Mr Bodger until 13 June 2024

\* Mr Barnes until 19 June 2024

The new Board held an induction meeting in March 2025 and undertook Governance and Accountability Training. The first formal meeting of the new Board will be held in April 2025.

(x) The Accounting Officer

As the Chief Executive of PBNI, I am designated as PBNI's Accounting Officer by the departmental Accounting Officer of the DoJ. As Accounting Officer, I am personally responsible for safeguarding the public funds for which I have charge; for ensuring propriety and regularity in the handling of those public funds; and for the day-to-day operations and management of PBNI.

As Accounting Officer, my principal responsibilities are to ensure that the Probation Board and its Committees are fully supported in developing and promoting a programme of work consistent with its founding legislation; the Northern Ireland Executive's Programme for Government and the Northern Ireland Executive's Fresh Start Agreement Action Plan.

On a six-monthly basis, I, as Accounting Officer, provide stewardship statements to the Department of Justice Accounting Officer, based on receipt of appropriate assurance from the Directors and Heads of Departments.

(xi) Internal Audit Arrangements

DoJ's Internal Audit provided the internal audit services within PBNI. The Audit & Risk Assurance Committee, on behalf of the Board, receives internal audit reports and approves management responses to recommendations arising from such reports.

There is a Service Level Agreement in place between DoJ Internal Audit and PBNI, which the heads of both organisations have signed. It sets out the terms of the internal audit service. Three reviews were carried out by internal audit during 2024-25 on; PBNI Grant Funding, Ni Social Care Council registration and Workforce Planning.

(xii) External Audit Arrangements

The Northern Ireland Audit Office (NIAO) is the Probation Board's external auditor. The NIAO does not provide any other non-audit services.

(xiii) Criminal Justice Inspection Northern Ireland (CJINI)

The range of statutory functions and performance of Probation Board is subject to independent inspection by Criminal Justice Inspection Northern Ireland. PBNI fully participates in both organisation specific and thematic reviews to transparently account for its performance.

## **Risk Management and Internal Control**

As Accounting Officer, I ensure that the Probation Board manages risk at all levels in the organisation. PBNI has a Risk Management Framework and Guidance in place which is available on PBNI's Intranet, making it readily available to all staff. This document outlines PBNI's approach to identifying and managing risks which threaten the achievement of the organisation's objectives. It also highlights the roles and responsibilities of the Board and staff in managing risks. PBNI's approach to risk management is governed by other formal documents such as the Partnership Agreement, as well as Dear Accounting Officer letters issued by the DoF.

The Strategic Risk Register was reviewed and updated by senior management on a quarterly basis. These updates were then considered by the Board's Audit and Risk Assurance Committee before being recommended to the Board of PBNI for final approval on a quarterly basis. Further details on the risks are set out on page 15.

PBNI Senior Leadership team reviews PBNI's Strategic Risk Register quarterly, considers escalation / de-escalation of risks between the departmental and strategic risk registers and conducts 'horizon scanning' for emerging risks.

## **Review of the Effectiveness of the Governance Framework**

### **(i) Provision of information and data to the Board**

Board Meeting agendas and papers are circulated a week in advance to provide sufficient time and evidence for sound decision-making. Agendas are planned, as set out in the Standing Orders, on the basis of an annual Board Work plan, to ensure that all areas of the Board's responsibilities are examined during the year. Board Meetings include consideration of the following standing agenda items:

- Chair's report, to include Chair's engagements;
- Chief Executive's report, to include engagements and key issues;
- Committee Reports (where applicable);
- Monthly Financial Outturn;

- Management Information, including workforce information, caseload statistics, sick absence and updates on IT and communications; and
- Policy Development and Reviews.

The quality of information issued to the Board is kept under review to ensure that the Board's discussions and decisions are effective. All documents for meetings are held and distributed electronically to members and service officials.

Audit and Risk Assurance Committee (ARAC) standing agenda items include:

- Review of the Strategic Risk Register;
- Review of Internal Audit Reports;
- Audit Control Log/Internal Audit/CJINI/NIAO Recommendations;
- CJINI Inspection Reports;
- DoF Circulars, Dear Accounting Officer (DAO) and Dear Finance Director (DFD) letters; and
- Fraud Update.

#### (ii) Board Effectiveness

Board visibility across probation continued to remain high with range of opportunities developed for Board members during 2024-25. Members attended several office visits, including to a prison and PBNI Approved Premises and the Board Chair participated in a number of internal Town Hall events for staff. Members also continued to develop their knowledge, information and skills through meetings with key stakeholders and attendance at PBNI events.

One of the major achievements during this Board's tenure was securing a new pay structure for PBNI. The long overdue project was a key priority for the Board and members remained firm in their commitment to pay modernisation. The Board continued to advocate across the Department and with political representatives for a speedy resolution to the Business Case. The Board welcomed the final approval of the new pay structure in May 2024 and its subsequent implementation. The Board also acknowledged the additional financial investment from DoJ and effective engagement between Trade Unions and Management.

During the year PBNI worked closely with the DoJ to develop the new Partnership Agreement to replace the Management Statement and Financial Memorandum. Members were consulted on the draft and had the opportunity to provide feedback. A final draft, including a comprehensive Engagement Plan was approved by the Board in early 2025 and subsequently signed off by the Board Chair, Chief Executive and DoJ.

To tie in with the current Corporate Plan's alignment with the principles of Trauma Informed Practice the Board held a themed meeting focusing on 'Becoming a Resilient and Trauma Informed Organisation'. Led by the Policy and Practice Committee (PPC) participants included several Board members, the Senior Leadership Team, members of the newly established Trauma Resilience Implementation Group and other key staff representing business areas across PBNI. There were valuable inputs from the PPC Chair, staff representing PBNI, a Senior Lecturer at Queens University Belfast and a representative from the Oregon Project via video-link. The session clearly demonstrated the Board and staff commitment to implementing this important ethos across the organisation.

The Corporate Resources Committee continued to review the management of sick absence and the support services available to staff. A second workshop was held in late 2024 which was well attended by Board members, Senior Management and HR staff. While it was acknowledged that steps have been taken to reduce the levels of sick absence in the organisation a number of actions were approved by the Board to take forward in the next year.

Acknowledging that the Board should have a more comprehensive approach to approving the Risk Appetite in the Strategic Risk Register, the Chair requested that a session focusing on this area be brought by the Audit and Risk Assurance Committee Chair to the Board at its May 2024 meeting. Three breakout sessions were organised, each one representing a good balance of Members and Senior Management. Feedback was brought back to the full Board and, following discussions, the Risk Appetite for each area was approved. The Board also approved a new Risk Management Framework for PBNI in line with the DoJ approach at its final meeting of 2024.

CJINI undertook a follow-up Inspection on Probation Practice during March / April 2024. As

requested by the Board Chair, members of the Committee Chair's Working Group met with CJINI Inspectors to provide input to the review. Published in August last year, overall the report was very positive and, in particular, the Board welcomed that the Review found improvements to organisational culture and trusted relationships.

During the year the Board was also represented on a number of internal working groups which included: the Task and Finish Communications Group and more recently the Probation Accommodation Working Group. The Chair and Deputy Chair also participated in an internal Strategic Review Group to prepare a draft response on behalf of the Board to the Programme for Government Consultation which was subsequently approved by the Board.

It is important to note that during 2024-25 the Board membership reduced to nine members. Sadly in April 2024 a Board member passed away and was remembered by a short silence at the beginning of the April Board.

### **Grievances / Complaints**

During the year, one Board member was the Appeal Authority in a Dignity at Work complaint and one member was a Decision Officer in a grievance case. In addition one Board Member acted as a Investigating Officer and another Board member acted as Decision Officer in a complaint.

#### **(iii) Compliance with the Corporate Governance Code of Good Practice**

In accordance with the Corporate Governance Code of Good Practice, a partnership agreement is in place between the Department of Justice and PBNI, which sets out the framework within which PBNI operates. The Board's Code of Conduct for Members was updated in December 2022 in line with the Code of Conduct for Board Members of Public Bodies from the Department of Finance.

#### **(iv) Ministerial Directions**

There were no Ministerial Directions sought or issued during 2024-25.



#### (v) Highlights of the PBNi Board and Committee Reports

The standing agenda items for PBNi Board meetings have been listed above. In addition, the Board considered and approved the following items in 2024-25.

#### **Policies Approved in the 2024-2025 year.**

- Social Media Policy and Procedures
- Disability Policy and Reasonable Adjustments (and Reasonable Adjustment Passport) Policy
- Restorative Justice Strategy
- Conflict of Interest Policy
- Risk Management Framework
- Anti-Fraud and Anti-Bribery Policy

#### **Quarterly / Annual Reports - Approved in the 2024 - 2025 year.**

- Business Plan 2023-24 Q3
- Draft Strategic Risk Register 2024-25 Q1
- End of Year Business Plan Performance 2023-24
- Annual Report & Accounts 2023-24
- Annual Business Plan 2024-25 Revisions
- Strategic Risk Register 2024-25 Q2
- Business Plan 2024-25 Q1
- Annual Progress Report for Equality Commission NI 2023-24
- Strategic Risk Register 2024-25 Q3
- Business Plan 2024-25 Q3

- Business Plan 2025-26
- Strategic Risk Register 2024-25 Q4

#### **Quarterly / Annual Reports - Noted in the 2024 - 2025 year.**

- Criminal Justice Trends January 2024
- End of Year Stewardship Statement
- Pension Valuations and Assumptions
- PBNI Internal Audit Plan 2024-25
- Report to Those Charged with Governance
- Sick Absence End of Year Report 2023-24
- End of Year Caseload 2023-24
- Deaths Under Supervision Annual Report 2023-24
- SFO Annual Report 2023-24
- Report to Those Charged with Governance – Final
- Quarterly Caseload Q1 & Q2 2024-25
- Criminal Justice Trends December 2024

#### **Items also approved by the Board**

- Revised ARAC Terms of Reference
- Allocated Budget 2024-25
- Revised CRC Terms of Reference
- Revised PPC Terms of Reference
- Programme for Government Consultation
- Partnership Agreement

- Draft Budget Allocation 2025-26

## **Presentations**

- Beverley Wall, Directorate General, NIPS - Prisons Update
- Hugh Widdis, Permanent Secretary, DoJ - DoJ Priorities
- Dr Suzanne Mooney, Senior Lecturer, School of Social Sciences, Education and Social Work, QUB – Barriers and Enablers of the Implementation of Trauma Informed Approaches in Northern Ireland

### **(vi) Achievements**

During the year 2024-25, PBNI received satisfactory assurance on all three scheduled internal audit reports. PBNI is working towards implementing all the recommendations from these reports.

## **Significant Internal Control Issues**

Effective governance arrangements and oversight are maintained to ensure appropriate and timely responses to such issues that arise.

## **Internal Auditor Statement on Assurance**

In their Annual Assurance Report, the Probation Board's Internal Auditors reported that, on the basis of findings from work undertaken in 2024-25 and in previous years, the risk management, internal control and governance arrangements within PBNI are "satisfactory". An outstanding Priority 1 recommendation in relation to responsibility allowances from 2023-24 has been reviewed and the area upgraded to Satisfactory based on the work completed to date which will allow full resolution.

## **Accounting Officer Statement on Assurance**

This Governance Statement has been reviewed and accepted by both the Audit and Risk Assurance Committee and the Board. I can provide satisfactory assurance on the effectiveness of the Probation Board's internal control environment. I confirm that an action plan to ensure continuous improvement to the systems is on-going. It is evidenced by the programme of work undertaken by the Audit and Risk Management Group, the Senior Leadership Team and the Audit and Risk Assurance Committee and this work will continue in 2025-26.

## **REMUNERATION AND STAFF REPORT**

### **REMUNERATION REPORT**

#### **Remuneration Policy**

##### **Board Members**

The Chair and other members of the Board are appointed by the Minister of Justice, in line with the Commissioner for Public Appointments “Guidance on Appointments to Public Bodies”. The DoJ determines the emoluments of the Chair and members.

##### **Senior Executives**

During the 2024-25 year the terms and conditions under which The Senior Executives of the Probation Board are employed were updated. The pay agreement was negotiated through the arrangements set out in PBNI’s Joint Negotiating and Consultative Committee ( JNCC), where it is recorded that NAPO and NIPSA are recognised trade unions for the purpose of negotiations on all aspects of remuneration and other T&Cs of service, using the Code of Conditions of Service of the Joint Negotiating Committee for the Probation Service (England and Wales) as the minimum standard.

The new pay agreement, T&Cs and transition arrangements are a single package of measures to remove any potential inequalities in the current pay system and to modernise the pay and T&Cs for all our employees.

The new PBNI pay structure utilises the National Joint Council (NJC) and Joint National Council (JNC) pay points. The allocation of job roles to new pay bands has been undertaken following a job evaluation exercise using the Greater London Provincial Council Job Evaluation Scheme (GLPC Scheme) and its aligned scheme, the Greater London Employers Association (GLEA), to determine the appropriate salary band for each post.

The new pay framework replaces the current arrangements under Probation Board pay for Chief Executive and Senior Leadership roles (formerly Standing Committee for Chief Officers Group [SCCOG]).

## **Service Contracts**

Appointments in the Probation Board are made in accordance with the Probation Board's Equal Opportunities Policy and with reference to the Equality Commission's Advice and Guidance. Unless otherwise stated, the officials covered by this report hold appointments which are open ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the relevant Probation Board policies.

## **Board Remuneration Committee**

The Board has established a Remuneration Committee consisting of the Board Chair, Deputy Chair, the Chairs of the Corporate Resources, Policy and Practice and Audit & risk Assurance Committees and other members as the Board may appoint. The role of the Remuneration Committee is to assist in assessing the performance of the Chief Executive and to deal with any performance pay issues at Director level and some other HR issues.

## **Salary and Pension Entitlements**

The following sections provide details of the remuneration and pension interests of the most senior management of the Probation Board.

## Remuneration – Senior Executives [AUDITED INFORMATION]

Name & Post	Salary (£'000)		Benefits in Kind (to nearest £100)		Pension Benefits (to nearest £1,000)		Total £'000	
	2024-25	2023-24*	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24*
Ms A Stewart OBE <i>Chief Executive</i>	95-100	95-100	100	100	40	30	135-140	125-130
Ms G Montgomery <i>Director of Operations</i>	85-90	80-85	100	100	108	12	190-195	95-100
Mr S Hamilton <i>Director of Operations</i>	85-90	80-85	100	100	106	64	190-195	145-150
Ms C Sweeney <i>Head of Human Resources</i>	65-70	65-70	-	-	90	4	155-160	70-75
Mr P King <i>Head of Finance</i>	65-70	65-70	-	-	28	20	95-100	85-90
Mrs G McGreevy <i>Head of Communications</i>	70-75	70-75	100	100	61	10	130-135	75-80

\*The 2023-24 salary values have been restated on an accruals basis to include the backdated pay award for the 2023-24 financial year (paid in 2024-25).

### Salary

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

### Benefits in Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. Those detailed in the table above relate to mileage expenses paid to senior managers in the Probation Board in line with National Negotiating Council for the Probation Service terms and conditions. These are higher

than the amount allowable for tax (45p per mile) and are reported to the Inland Revenue as a taxable emolument.

## Pension Benefits

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 or any increase or decreases due to a transfer of pension rights.

## Board Members Remuneration and Expenses

The Chair and Board members receive remuneration and expenses. The Board members are appointed for a fixed term of 3 years. The Chair's remuneration is £33,010 per annum payable at a monthly rate of £2,750.83. Board members receive remuneration of £5,050 per annum payable at a monthly rate of £420.83. The Chair and the Board members are not members of the Probation Board's pension scheme.

Full details of Board members' remuneration and expenses are in the following table.

### [AUDITED INFORMATION]

Name	Role	£'000
Mr P Barnes MBE OLY	Member (until 19 June 2024)	0-5
Mr N Bodger	Member (until 13 April 2024)	0-5
Ms M Brunt	Member	5-10
Mr K Donaghy	Member (until 28 February 2025)	0-5
Mr B Ingram OBE	Member	5-10
Mr J Johnston CBE	Member	5-10
Ms A Lloyd-Stevens	Member (until 28 February 2025)	0-5
Ms C Magee	Member (until 28 February 2025)	0-5
Ms B Mongan OBE	Member	5-10
Mr M Murray CBE	Board Chair (until 28 February 2025)	30-35
Ms E Patterson	Member (Deputy Chair until 28 February 2025)	5-10



Mrs K Anthony	Member (from 1 March 2025)	0-5
Mr D Bowden	Member (from 1 March 2025)	0-5
Mr K Cameron	Member (from 1 March 2025)	0-5
Mr G Houston	Board Chair (from 1 March 2025)	0-5
Ms D Hunt	Member (from 1 March 2025)	0-5
Ms C Keatinge	Member (from 1 March 2025)	0-5
Mr M Mawhinney	Member (from 1 March 2025)	0-5
Ms G McKeown	Member (from 1 March 2025)	0-5

The above figures include home to office mileage payments which are taxed at source.

### Fair Pay Disclosure [AUDITED INFORMATION]

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the remuneration of the organisation's workforce. The next table sets out the details:

	2024-25	2023-24*
<b>Band of the Highest Paid Director Remuneration</b>	£95,000- £100,000	£95,000- £100,000
<b>Median</b>		
Total Pay and Benefits	£38,626	£32,666
Ratio	2.52	2.98
<b>25th Quartile</b>		
Total Remuneration	£32,115	£27,342
Ratio	3.04	3.57
<b>75th Quartile</b>		
Total Pay & Benefits	£43,693	£37,331
Ratio	2.23	2.61

\*The 2023-24 remuneration value for the highest paid director has been restated on an accruals basis to include the backdated pay award for the 2023-24 financial year (paid in 2024-25), and associated ratios have been restated.

PBNI believes that the median pay ratio for 2024-25 is consistent with the pay, reward and progression policies for the entity's employees taken as a whole.

The ratios have changed following the implementation of backdated pay awards and a new pay framework in year. PBNI believes that the median pay ratio for 2024-25 is consistent with the pay, reward and progression policies for the entity's employees taken as a whole.

The salary and allowances of the highest paid director have increased in 2024-25 by 11.4% with a new pay framework and backdated awards for 2022-23 and 2023-24 processed in year (Nil: 2023-24). There were no performance related payments made in 2024-25 (Nil: 2023-24). The average salary and allowances for the PBNI workforce has increased significantly by 14.4% in 2024-25 (1.9% decrease in 2023-24) owing to the new PBNI pay framework being put in place for all staff and the implementation of backdated pay awards for 2022-23 and 2023-24.

In 2024-25, no employees received remuneration in excess of the highest paid director (Nil: 2023-24). Remuneration ranged from £23,000 to £97,500 (2023-24: £25,000 to £97,500).

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

### **Pension Benefits [AUDITED INFORMATION]**

<b>Name &amp; Title</b>	<b>Accrued pension at pension age as at 31/3/25 and related lump sum £'000</b>	<b>Real increase in pension and related lump sum at pension age £'000</b>	<b>CETV at 31/03/25 £'000</b>	<b>CETV at 31/03/24 £'000</b>	<b>Real increase in CETV £'000</b>
Ms A Stewart OBE Chief Executive	5-10	0-2.5	106	68	27
Ms G Montgomery <i>Director of Operations</i>	30-35 plus lump sum of 15-20	5.0-7.5 plus lump sum of 2.5-5.0	455	345	96
Mr S Hamilton <i>Director of Operations</i>	30-35 plus lump sum of 20-25	5.0-7.5 plus lump sum of 5.0-7.5	511	398	98
Mrs C Sweeney <i>Head of Human Resources</i>	30-35 plus lump sum of 25-30	2.5-5.0 plus lump sum of 2.5-5.0.	600	497	88
Mr P King <i>Head of Finance</i>	0-5	0-2.5	59	37	15
Mrs G McGreevy <i>Head of Communications</i>	25-30	2.5-5.0	439	378	48

## Pensions

The Probation Board is an Employing Authority within the scheme provided by the Local Government Pension Scheme (NI). Membership of the scheme is optional for employees, but in practice almost all staff opt into this pension provision arrangement.

All PBNI staff contribute a % of remuneration, dependent on the level of that pensionable remuneration. The bandings for 2024-25 were as follows:

### Contribution Rates

Band Range	Contribution Rate
£0 to £18,000	5.5%
£18,001 to £27,700	5.8%
£27,701 to £46,300	6.5%
£46,301 to £56,300	6.8%
£56,301 to £111,700	8.5%
More than £111,700	10.5%

The employer's contribution is determined by the Committee's Actuary every three years and for 2024-25 year was 19.0% of remuneration.

Pension benefits are provided through the Local Government Pension Scheme (NI). This is a committee-based scheme open to all permanent and temporary staff aged over 16 and provides benefits on a career average revalued earnings basis. Prior to 1 April 2015, pension benefits were provided on a final salary basis. Any membership built up to 31 March 2009 will provide an annual pension based on 1/80<sup>th</sup> of the final year's pensionable pay and an automatic tax-free lump sum of three times the pension. Membership built up after 31 March 2009 but before 31 March 2015 will provide an annual pension based on 1/60<sup>th</sup> of the final year's pay. There is still the option to convert annual pension to lump sum subject to HMRC limits.

Membership built up from 1 April 2015 will provide an annual pension based on 1/49<sup>th</sup> of the annual pensionable pay. This new pension scheme is a career average scheme.

On death, pensions are payable to the surviving spouse for a short-term period of 3 months payable at the rate of the member's pensionable remuneration at the date of death. Provided that the deceased member had statutory pension entitlement this is followed by a long-term pension which is payable for life. The calculation is 50% of the deceased's benefits had they taken early retirement. On death in service, the scheme pays a lump sum benefit of three times pensionable pay and also provides a service enhancement on computing the spouse's pension.

The Local Government Pension Scheme (NI) is a multi-employer defined benefit scheme. The Probation Board's contributions are affected by a surplus or deficit in the scheme. The most recent full actuarial valuation was completed as at 31 March 2019. The completion of the triennial valuation has set the employer contribution rate at 19.0% for 2023-24 to 2025-26. Medical retirement is possible in the event of serious ill-health. In this case pensions are brought into payment immediately without actuarial reduction and with service enhanced as for widow(er) pensions.

### **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. 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 2003-2004 the other pension details, include the value of any pension benefit in another scheme or arrangement which the individual has transferred. They also include any additional pension benefit accrued to the member as a result of purchasing additional years of pension service in their scheme at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2015 and do not

take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **The Real Increase in the Value of the CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculations use common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

### **Compensation for Loss of Office (AUDITED INFORMATION)**

There were no compensation benefits paid by PBNI during this financial year (Nil in 2023-24).

## STAFF REPORT

### Staff Costs (AUDITED INFORMATION)

Staff costs are captured in the table below:

			2024-25 £'000	2023-24 £'000
	Permanently Employed Staff	Others	Total	Total
Wages and salaries	13,423	669	14,092	15,026
Social security costs	2,022	-	2,022	1,226
Other pension costs	3,205	-	3,205	2,357
<b>Sub Total</b>	<b>18,650</b>	<b>669</b>	<b>19,319</b>	<b>18,609</b>
Less recoveries in respect of outward secondments	(86)	-	(86)	(52)
<b>Total net costs</b>	<b>18,564</b>	<b>669</b>	<b>19,233</b>	<b>18,557</b>
Of which:	<b>Charged to Programme</b>	<b>Charged to Others</b>	<b>Total</b>	
PBNI	18,564	669	19,233	
<b>Total net costs</b>	<b>18,564</b>	<b>669</b>	<b>19,233</b>	

The average number of staff employed by the Probation Board during 2024-25 was as follows:

### (AUDITED INFORMATION)

	Permanently Employed Staff	Others	Total 2024-25	Total 2023-24
Directly Employed	399	13	412	398
Other	-	7	7	6
Staff engaged on Capital Projects	1	-	1	-
<b>Totals</b>	<b>400</b>	<b>20</b>	<b>420</b>	<b>404</b>

## Employees

The breakdown of Full Time Equivalent (FTE) employee group by gender at 31 March 2025 is as follows:

Employee Group	Number of FTE employees at 31 March 2025		
	Female	Male	Total
Chief Executive/Directors	2.00	1.00	3.00
Senior Managers (other than Directors)	7.60	2.00	9.60
Permanent employees	285.22	84.63	369.85
Temporary employees (Agency & Fixed Term)	13.60	5.38	18.98
<b>Totals</b>	<b>308.42</b>	<b>93.01</b>	<b>401.43</b>

Agency workers filled vacant essential established posts created by leavers and maternity leave.

## Staff Turnover

The table below shows details of staff turnover in 2024-25:

	Number of Staff at beginning of period	Leavers	Staff turnover (%)
Senior Management	13	-	0.0%
Probation Grade	307	17	10.1%
Corporate Admin	37	2	18.9%
Operational Support	57	11	7.0%
<b>Total</b>	<b>414</b>	<b>30</b>	<b>10.1%</b>

## Sick Absence Data

The average number of sick absence days per employee for the 2024-25 year was 17.5 days, whereas the average sick absence days per employee for 2023-24 was 15.7 days. Details of sick absence by business area, gender and grade are as follows:

## **Business Area**

The number of days lost per staff year varied from 0.0 to 50.5 days across business areas. The reduction of sick absence levels remains a priority for the Probation Board in 2025-26.

## **Reason for Absence**

The largest proportion of working days lost was due to Anxiety/Stress/Depression/Other Psychiatric Illnesses, which accounted for 38.1% of absence (33.8% in 2023-24).

## **Staff Engagement**

The Probation Board maintains arrangements for regular and meaningful engagement with staff throughout the year. This is achieved through a variety of methods. There were 4 Town Hall events during 2024-25 attended by over 400 staff in total. We have monthly newsletters; regular intranet updates; and a wellbeing action plan which caters for the diverse needs and interests of our staff.

PBNI supports engagement with Trade Unions through JNCC and a Health and Safety Committee which comprise of management representatives and members of NAPO (the Trade Union, Professional Association for Probation and Family Court staff) and NIPSA (the Northern Ireland Public Service Alliance). Both committees meet regularly.

In November 2023 an online survey was issued to 406 staff members within PBNI. The purpose of this survey was to gauge how much staff feel a part of the organisation and whether they feel able to comment on issues that matter to them.

In November 2024 the same survey was issued to PBNI staff (413) to compare attitudes with the baseline information collected in 2023. The survey received 170 responses giving a response rate of 41.2%. and indicates a good level of engagement and interest across all staff groups. Survey results show:

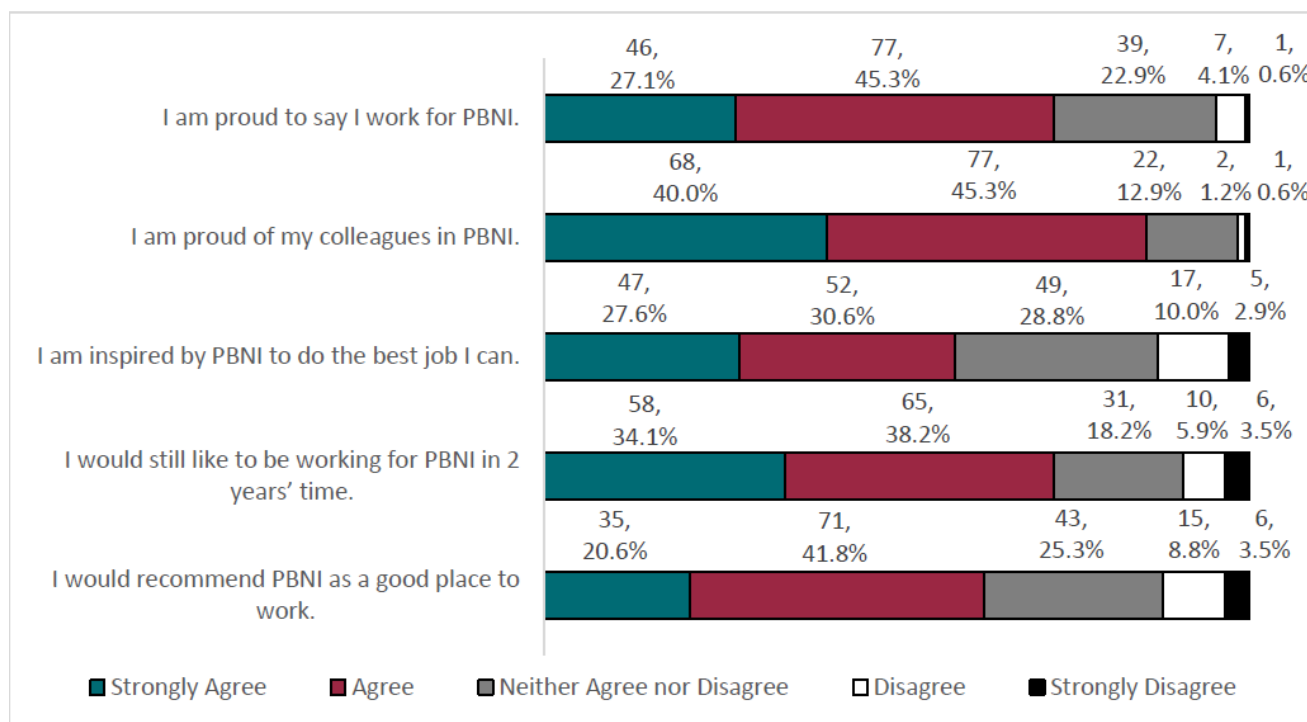
- Most staff surveyed said they had a clear understanding of the aim of PBNI (97.1%) and understood how their work contributed to the overall aim of the organisation (96.5%).



However, just over two-fifths (41.8%) of staff said they feel involved in decisions that affect their work. The equivalent figure for 2023 was 35.1%.

- Over two-thirds (67.6%) of staff feel they get the training and development they need to do their job.
- An increased proportion of staff feel valued for the work they do (47.1% in 2024 compared to 32.5% in 2023) and feel there are opportunities to develop their career (40.6% in 2024 compared to 18.6% in 2023).
- In 2023 three-quarters (75.8%) of staff surveyed said their manager takes time to support them. This figure has reduced to 72.4% in 2024.
- In 2024 a larger proportion of respondents said they avail of the wellbeing initiatives that PBNI provide (45.9% compared to 37.1% in 2023).
- Over one-third of staff surveyed (37.1%) agreed communication between PBNI teams is good. Similarly, 36.5% believed action would be taken as a result of the survey. Equivalent figures for 2023 were 29.9% and 20.1% respectively.
- Just under three-quarters (72.4%) of staff surveyed in 2024 said they were proud to work for PBNI. This compares to 62.4% in 2023.
- The proportion of staff surveyed who said they would like to be working for PBNI in 2 years' time has increased from 44.3% in 2023 to 72.4% in 2024.
- In 2023 just under two-fifths (37.6%) of staff surveyed said they would recommend PBNI as a good place to work. This proportion has increased to just over three-fifths (62.4%) in 2024.

**Table Four: Overall experience question within Staff Engagement Survey**



The Chief Executive continued to host a Staff Engagement Forum to allow staff to provide their input into the future direction of the organisation.

## Equal Opportunity Policy Statement

PBNI has an Equal Opportunity Policy to ensure that, during the course of their employment, no employee will receive less favourable treatment or be discriminated against on the grounds of their sex including gender reassignment, pregnancy or maternity leave, marital or civil partnership status, sexual orientation, race or ethnic origin, religious belief, political opinion, national identity, age or disability.

PBNI is opposed to all forms of unlawful and unfair discrimination. All job applicants, employees and others who work for us will be treated fairly and will not be unlawfully discriminated against (either directly or indirectly) or receive less favourable treatment on any of the above grounds. Decisions about recruitment and selection, promotion, training or any other benefit will be made on an objective basis and without unlawful discrimination.

PBNI is an equal opportunities employer and welcomes applications for employment from all suitably qualified candidates.

PBNI is committed to:

- giving full and fair consideration to applications for employment by disabled persons, having regard to their particular aptitudes and abilities;
- continuing the employment of, and for arranging appropriate training for, employees who have become disabled during their period of employment with PBNI; and
- providing appropriate training, career development and promotion of disabled employees.

## **Equality and Diversity**

Section 75 of the Northern Ireland Act 1998 places a statutory duty on the PBNI to have due regard to the promotion of equality and good relations internally and externally. PBNI's Equality Scheme was written following public consultation and approved by the Equality Commission for Northern Ireland in March 2012 and republished in August 2017. This five-year scheme contains commitments to engagement with our consultees and the mainstreaming of equality into our corporate business planning processes.

An external consultation process has concluded on 25 March 2025 on a draft Disability Action Plan (2025 to 2030) and a draft Equality and Good Relations Action Plan (2025 to 2030). Both plans have been updated following feedback and approved by PBNI's Board. They will be publicised from May 2025.

## Off-payroll engagements and Exit Packages (AUDITED INFORMATION)

PBNI had one exit package during the 2024-25 financial year, details of which are below (Nil 2023-24).

	Actual Compulsory redundancies	Actual Other departures agreed	Actual Total exit packages by cost band
	Number	Number	Number
<b>2024-25</b>			
< £10,000	–	–	–
£10,000 - £25,000	–	1	1
£25,001 - £50,000	–	–	–
£50,001 - £100,000	–	–	–
£100,001 - £150,000	–	–	–
£150,001 - £200,000	–	–	–
over £200,001	–	–	–
<b>Total exit packages</b>	<b>–</b>	<b>1</b>	<b>1</b>

PBNI had no off payroll engagements during 2024-25 (nil 2023-24).

## Consultancy

PBNI did not incur any expenditure on consultancy during the 2024-25 financial year (Nil 2023-24).

## **ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT (AUDITED INFORMATION)**

### **Regularity of Expenditure**

### **Losses and Special Payments**

There were no losses nor special payments made by the Board in 2024-25 (zero in 2023-24).

### **Fees and Charges**

PBNI carry out statutory services in Prisons for the provision of social welfare services in prisons and young offenders' centres as set out in the Probation Board (Northern Ireland) Order 1982. PBNI charge the Northern Ireland Prison Service (NIPS) for this service. The charge is full cost recovery as agreed in a Service Level Agreement. PBNI received £1,290k in income from NIPS in 2024-25 (£1,134k in 2023-24).

### **Remote Contingent Liabilities**

PBNI has no remote contingent liabilities to report at 31 March 2025 (Nil: 2023-24).



**Amanda Stewart OBE**

**Chief Executive**

**24 June 2025**

## **PROBATION BOARD FOR NORTHERN IRELAND**

### **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 Probation Board for Northern Ireland for the year ended 31 March 2025 under the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

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

In my opinion the financial statements:

- give a true and fair view of the state of the Probation Board for Northern Ireland's affairs as at 31 March 2025 and of the Probation Board for Northern Ireland's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

#### **Opinion on regularity**

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## **Basis for opinions**

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

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

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

## **Conclusions relating to going concern**

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

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

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

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

## **Other Information**

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

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

I have nothing to report in this regard.

## **Opinion on other matters**

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Matters on which I report by exception**

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



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

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

### **Responsibilities of the Accounting Officer for the financial statements**

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

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- ensuring the annual report, which includes the Remuneration and Staff Report is prepared in accordance with the applicable financial reporting framework; and
- assessing the Probation Board for Northern Ireland's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Probation Board for Northern Ireland will not continue to be provided in the future.

## **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to examine, certify and report on the financial statements in accordance with the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

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 Probation Board for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Probation Board (Northern Ireland) Order 1982 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010;
- making enquires of management and those charged with governance on the Probation Board for Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Probation Board for Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to

identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the posting of unusual journals;

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

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

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

## **Report**

I have no observations to make on these financial statements.



Dorinnia Carville  
Comptroller and Auditor General  
Northern Ireland Audit Office  
106 University Street  
BELFAST  
BT7 1EU  
01 July 2025



# **FINANCIAL STATEMENTS 2024-25**

## FINANCIAL STATEMENTS 2024-25

### STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2025

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

	Note	2024-25 £'000	2023-24 £'000
Revenue from contracts with customers	4	(1,290)	(1,134)
Other Operating Income	4	(506)	(475)
<b>Total Operating Income</b>		<b>(1,796)</b>	<b>(1,609)</b>
Staff Costs	2	19,319	18,609
Purchases of goods and services	2	3,871	3,559
Depreciation and Amortisation charges	5&6	1,277	1,090
Provision Expense	11	(39)	-
Other Operating Expenditure	3	1,740	1,610
<b>Total Operating Expenditure</b>		<b>26,168</b>	<b>24,868</b>
<b>Net Operating Expenditure</b>		<b>24,372</b>	<b>23,259</b>
Finance Income		(2)	(2)
Finance Expense		(46)	(28)
<b>Net expenditure for the year before Taxation</b>		<b>24,324</b>	<b>23,229</b>
Corporation Tax Payable		-	-
<b>Net expenditure for the year after Taxation</b>		<b>24,324</b>	<b>23,229</b>
<b>Other comprehensive net expenditure</b>			
Items that will not be reclassified to net operating expenditure:			
Net gain on revaluation of Property, Plant and Equipment.	5	(7)	(281)
Net gain on revaluation of Intangible Assets	6	-	(1)
Actuarial (gain) / loss on Pension Scheme	10.7	101	(144)
<b>Comprehensive net expenditure for the year</b>		<b>24,418</b>	<b>22,803</b>

All amounts above relate to the continuing activities of the PBNI.

The notes on pages 95 to 132 form part of the accounts.

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

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

		31 March 2025	31 March 2023
	Note	£'000	£'000
<b>Non-current assets:</b>			
Property, plant and equipment	5	3,097	3,417
Intangible assets	6	1,138	1,107
Financial assets	18	8	12
<b>Total non-current assets</b>		<u>4,243</u>	<u>4,536</u>
<b>Current assets:</b>			
Trade and other receivables	8	336	229
Financial assets	18	14	14
<b>Total current assets</b>		<u>350</u>	<u>243</u>
<b>Total assets</b>		<u>4,593</u>	<u>4,779</u>
<b>Current liabilities:</b>			
Cash and cash equivalents	7	(176)	(74)
Trade and other payables	9	(2,708)	(6,876)
Provisions	11	(2)	(100)
<b>Total current liabilities</b>		<u>(2,886)</u>	<u>(7,050)</u>
<b>Total assets less current liabilities</b>		<u>1,707</u>	<u>(2,271)</u>
<b>Non-current liabilities</b>			
Pension liabilities	10.3	(140)	(157)
Other payables	13.2	(635)	(658)
<b>Total non-current liabilities</b>		<u>(775)</u>	<u>(815)</u>
<b>Total assets less liabilities</b>		<u>932</u>	<u>(3,086)</u>
<b>Taxpayers' equity and other reserves</b>			
General Reserve		315	(3,783)
Revaluation reserve		617	697
<b>Total Taxpayers' Surplus / (Deficit)</b>		<u>932</u>	<u>(3,086)</u>

The notes on pages 95 to 132 form part of the accounts. The financial statements on pages 91 to 132 were approved by the Board and were signed on its behalf by:



**Amanda Stewart OBE**  
**Chief Executive**  
**24 June 2025**

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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

	Note	£'000	2024-25 £'000	£'000	2023-24 £'000
<b>Cash Flows from operating activities</b>					
Net expenditure for the year			(24,324)		(23,229)
Adjustments for non-cash transactions	12	4,457		3,460	
Increase in trade and other receivables	8	(107)		(36)	
(Decrease)/Increase in trade and other payables	9	(4,191)		2,324	
Movement on payables not passing through the SoCNE		111		255	
Employers Pension Costs	10.6	(3,339)		(2,235)	
Utilisation of Legal Provision	11	(59)		-	
			<u>(3,128)</u>		<u>3,769</u>
<b>Net cash outflow from operating activities</b>			(27,452)		(19,461)
<b>Cash flows from investing activities</b>					
Purchase of property, plant and equipment	5	(165)		(72)	
Purchase of intangible assets	6	(413)		(115)	
Proceeds from Disposal of Assets Held for Sale		6		-	
Loans to employees for car loans	18	(12)		(17)	
Repayments of Loans	18	16		10	
<b>Net cash outflow from investing activities</b>			(568)		(194)
<b>Cash flows from financing activities</b>					
Grants from Sponsoring Department			28,436		20,406
Capital element of finance lease payments			<u>(518)</u>		<u>(528)</u>
<b>Net (decrease) / increase in cash and cash equivalents in the period</b>			<b>(102)</b>		<b>223</b>
Cash and cash equivalents at the beginning of the period			<u>(74)</u>		<u>(297)</u>
Cash and cash equivalents at the end of the period	7		<b>(176)</b>		<b>(74)</b>

The notes on pages 95 to 132 form part of the accounts



## STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2025

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

	<b>General Fund</b>	<b>Revaluation Reserve</b>	<b>Taxpayers' Equity</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Balance at 31 March 2023</b>	<b>(1,163)</b>	<b>474</b>	<b>(689)</b>
Net gain on revaluation of property, plant and equipment	-	282	282
Actuarial Gain	144	-	144
Release of reserves to the net expenditure account	59	(59)	-
Comprehensive net expenditure for the year	(23,229)	-	(23,229)
Grant from sponsoring department	20,406	-	20,406
<b>Balance at 31 March 2024</b>	<b>(3,783)</b>	<b>697</b>	<b>(3,086)</b>
<b>Changes in taxpayers' equity for 2024-25</b>			
Net gain on revaluation of property, plant and equipment	-	7	7
Actuarial Loss	(101)	-	(101)
Release of reserves to the net expenditure account	87	(87)	-
Comprehensive net expenditure for the year	(24,324)	-	(24,324)
Grant from sponsoring department	28,436	-	28,436
<b>Balance at 31 March 2025</b>	<b>315</b>	<b>617</b>	<b>932</b>

The notes on pages 95 to 132 form part of the accounts

## **NOTES TO THE ACCOUNTS**

### **1. STATEMENT OF ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with the 2024-25 Government Financial Reporting Manual (FReM) issued by the Department of Finance. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Probation Board for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Probation Board are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### **1.1 Accounting Convention**

The financial statements are prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment and intangible assets.

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

Without limiting the information given, the accounts meet the accounting and disclosure requirements issued by HM Treasury and the Department of Finance, with particular regard to the Government FReM and other relevant guidance in so far as those requirements are appropriate.

#### **1.2 Advances to Probation Offices**

All advances to offices are also treated as receivables balances in the Statement of Financial Position.

### **1.3 Department of Justice Grant**

The financing of the Non-Departmental Public Body activities is expected to be met by DoJ from funds which are voted annually under the relevant Budget Act. Grant income in respect of revenue and capital expenditure is credited to the General Fund in accordance with guidance contained in the FReM.

### **1.4 Value Added Tax**

Probation Board NI has a limited VAT status. This means VAT can be reclaimed on secondment income. HMRC advised PBNi of the registration in January 2016 and have charged VAT on seconded income from April 2014. The VAT liability with HMRC at 31 March 2024 is £5k. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment and intangible assets.

### **1.5 Income – Note 4**

International Financial Reporting Standard (IFRS) 15 (Revenue from Contracts with Customers) was applied by HM Treasury in the Government FReM from financial year 2019-20, which introduced a five-stage model for the recognition of revenue from contracts with customers. PBNi recognises revenue by applying the following steps:

Step 1: A contract is put in place with all customers;

Step 2: Performance obligations are included in the contract;

Step 3: Transaction price is agreed with the customer;

Step 4: Performance obligations in the contract are monitored in line with payment; and

Step 5: Revenue is recognised when performance obligations are satisfied.

Note 4 income represents revenue from contracts from the Northern Ireland Prison Service (NIPS) for work carried out by PBNi under a Service Level Agreement (SLA) in line with statutory obligations. PBNi income also relates to staff on secondment and income received from DoJ for programmes under SLAs.

In respect of performance obligations, income is accrued/invoices paid, and revenue recognised in accordance with agreed payment terms as set out in the respective SLAs.

## **Other operating income**

Other operating income is income which relates directly to the operating activities of the NDPB. It includes both income classified as Accruing Resources and income due to the Consolidated Fund, which in accordance with the FReM, is treated as operating income.

## **1.6 Property, Plant and Equipment**

### **Valuation**

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

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.

PBNi uses Producer Price Indices published by the Office for National Statistics (ONS) in order to apply indexation to the value of non-property assets at year-end. In line with previous years, the December indices have been applied in 2024-25. Ordinarily, an assessment is carried out after the year-end, following the publication of the March indices by ONS, to ascertain that the impact of the movement in the indices between December and March is immaterial. However, in March 2025, ONS issued a statement indicating that they had identified a problem with the chain-linking methods used to calculate these indices, affecting the years from 2008 onwards, and that they would consequently be pausing publication of Producer Price Index data while

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

An independent desk-based valuation of land and buildings is completed annually by Land and Property Services (LPS) with a full professional valuation every 5 years. An independent desk-based valuation was carried out as at 28 February 2025 by Kelly Scullion MRIS (LPS).

### **Intangible assets**

Expenditure on the Probation Board digital Electronic Case Management System (ECMS) including supplier design and implementation costs and internal Agency project team staff salary costs, has been capitalised and classified as an intangible asset.

In addition, expenditure on computer software licenses lasting more than one year and costing more than £1,000 is capitalised and classified as intangible assets. All intangible assets are carried at fair value and are revalued annually using appropriate indices provided by the Office for National Statistics, notwithstanding the use of ONS indices noted above.

### **Revaluation Reserve**

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.

### **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:

CATEGORY	METHOD OF RECORDING	THRESHOLD	ESTIMATED USEFUL LIVES
Land	Individual	£ Nil	No depreciation
Buildings & Dwellings	Individual	£ Nil	10 – 80 years (or leasehold)
Plant & Machinery	Individual	£1,000	2 - 40 years
Information Technology	Individual	£1000 or (Attractive items of value normally in excess of £100)	1 – 16 years
Assets Under Construction	Individual	£1,000	No depreciation
Intangible Assets (software & licences)	Individual	£1,000	1-10 years

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

## Assets Classified as Held for Sale

Non-current assets classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell. Non-current assets are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met when the asset is available for immediate sale in its present condition. Management must be committed to the sale which should be expected to complete within one year of the classification.

## 1.7 Leases

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

representing a change in accounting policy applied in accordance with IAS 1 and IAS 8 as adapted by the FReM.

PBNI has elected not to recognise right of use assets and lease liabilities for the following 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.

#### *Policy applicable from 1 April 2022*

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

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

The policy is applied to contracts entered into, or changed, on or after 1 April 2022.

#### *PBNI as a lessee*

##### *Right of use assets*

PBNI 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:

- 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.

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

### *Lease liabilities*

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

The lease liability 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 PBNI's estimates of the amount expected to be payable under a residual value guarantee, or if the PBNI 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 PBNI is reasonably certain to exercise; and
- penalties for early termination of a lease unless the PBNI is reasonably certain not to terminate early.

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

## **1.8 Pension Costs**

Most staff in PBNI are members of the Local Government Pension Scheme (NI). Further details regarding the operation of the pension scheme are contained in note 10 to the accounts and the Remuneration and Staff Report.

## **1.9 Early Departure Costs**

PBNI is required to provide in full for the cost of paying pensions of employees who retire early from the date of their retirement until the pension is no longer due to the individuals or their spouses. Payments during the year in respect of these individuals are charged to the provision. Each year the provision is recalculated and restated if necessary with any under or over provision charged or credited to Other Operating Costs. This is part of the IAS19 actuarial valuation and it is shown in Note 10 to the accounts.

## **1.10 Provisions**

PBNI provides for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation.

### **1.11 Contingent Liabilities**

In accordance with International Accounting Standard (IAS) 37 *Provisions, Contingent Liabilities and Contingent Assets*, PBNI has no contingent liabilities, which are both probable and estimable, to report as at 31 March 2025.

### **1.12 Community and Voluntary Sector Funding**

Grants paid to Community bodies are part of the ordinary activities of PBNI and are charged to Other Expenditure as incurred. Grants are offered and issued in accordance with PBNI's Community and Voluntary Sector Funding terms, conditions and finance instructions. Community bodies are required to incur all expenditure by the PBNI's financial year end. There are no unclaimed grants at year end.

### **1.13 Insurance**

Except where there is a statutory requirement to do so, the Probation Board does not take out general insurance. Instead, expenditure in connection with uninsured risks is charged as incurred.

### **1.14 Financial Instruments**

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognised when PBNI becomes a party to the contractual provisions of the instrument. Financial assets are derecognised when PBNI 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.

Note 17 reflects the balance owed to PBNI in respect of the car loan scheme. Officers designated as essential car users will be considered for a loan under the conditions of the scheme in accordance with the Probation Board (NI) Order 1982.

## **1.15 Financial Assets**

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

### **Trade and Other Receivables**

Financial assets within trade and other receivables are recognised and retained at fair value and then subsequently measured at amortised cost.

### **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**

PBNI 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.

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

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

## **1.16 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 measured at amortised cost.

## **1.17 Employee Benefits**

Under IAS 19 (Employee Benefits), an employing entity should recognise the undiscounted amount of short-term employee benefits expected to be paid in exchange for the service. PBNI has recognised annual leave entitlements that have been earned by year end but not yet taken. These are included in current liabilities.

## **1.18 Segmental Reporting**

Under the requirements of IFRS 8 *Operating Segments*, PBNI 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 Executive Officer. As total assets for segments are not regularly reported to the Chief Executive Officer, PBNI has adopted this option.

PBNI does not analyse its net expenditure by operating segment as it has concluded that it has no separately identifiable operating segments. This conclusion is based on PBNI's current system/format of internal management reporting to the Chief Executive, Senior Executive Team, Senior Leadership Team and Board, who consider financial performance at Board level.

## 1.19 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 PBNI accounting policies. PBNI continually evaluate our estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts of assets and liabilities are discussed below:

**(i) *Pension and other post-retirement benefits***

PBNI accounts for pension and other post-retirement benefits in accordance with IAS 19 *Employee benefits*. In determining the pension cost and the defined benefit obligation of the pension scheme, a number of assumptions are used by the Actuary, these include the discount rate, salary growth, price inflation, the expected return on the schemes' investments and mortality rates. Further details are contained in Note 10.

**(ii) *Calculation of employee benefits***

This calculation is based on a 60% sample of the workforce in PBNI, across all grades and specialisms. The sample results are then used as a basis for calculating an overall figure for PBNI.

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

## 1.20 Accounting standards, amendments, interpretations or other updates that were issued and effective from 1 January 2025

PBNI has considered the accounting standards, interpretations and updates identified by HM Treasury effective from 1 January 2025 and considers that these changes are not relevant or material to its operations.

## **1.21 Accounting standards, interpretations and amendments to published standards not yet effective**

### IFRS 17: Insurance Contracts

IFRS 17 replaces IFRS 4: Insurance Contracts and is to be included in the Financial Reporting Manual (FrM) for mandatory implementation from 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard. IFRS 17 requires insurance contracts, including reinsurance contracts, to be recognised on the statement of financial position as the total of the fulfilment cashflows and the contractual service margin (CSM). PBNi considers that the implementation of IFRS 17 will not be relevant to PBNi and will have no material impact on its financial statements.

### IAS 16: Non-investment Asset Valuations

In December 2023 Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation.

References to assets being held for their 'service potential' and the terms 'specialised/ non-specialised' assets are being removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).

An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes:

- A quinquennial revaluation supplemented by annual indexation.
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
- For non-property assets only, appropriate indices.
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

#### IFRS 18: Presentation and Disclosure in Financial Statements

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after 1 January 2027 in the private sector. The Public Sector implementation date is not yet confirmed. The impact of IFRS 18 on the Public Sector is still being assessed.

### **1.22 Financial Reporting - Future Developments**

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

## 2. PROGRAMME EXPENDITURE

	Note	2024-25 £'000	2023-24 £'000
<b>Staff Costs*</b>			
Wages and salaries		14,092	15,026
Social security costs		2,022	1,226
Pension Provision		3,205	2,357
		<b>19,319</b>	<b>18,609</b>
<b>Purchase of goods and services</b>			
<b>Cash items:</b>			
Accommodation costs, maintenance and utilities		809	700
IT, communications and office services		217	226
Consumables, equipment and transport costs		122	85
Contracted out and managed services		1,458	1,470
Professional and consultancy services		321	270
Client and programme operating costs		105	90
Rentals under operating leases		186	183
Staff related costs		481	393
Other costs		22	14
Auditor's remuneration		27	25
Commissions, Panels and Tribunals costs		37	46
		<b>3,785</b>	<b>3,502</b>
<b>Non-cash items:</b>			
(Profit)/loss on disposal of non-current assets		(2)	(2)
Other non-cash items		88	59
		<b>86</b>	<b>57</b>
<b>Total purchase of goods and services</b>		<b>3,871</b>	<b>3,559</b>
<b>Depreciation and impairment charges</b>			
Depreciation	5	953	878
Amortisation	6	323	213
Revaluation, indexation and impairment released to SoCNE		1	(1)
		<b>1,277</b>	<b>1,090</b>
<b>Provision expense</b>			
Provided in year		-	-
Written back in year		(39)	-
		<b>(39)</b>	<b>-</b>
<b>Other - Resource:</b>			
Other non EU Grants	3	1,740	1,610
<b>Total grants</b>		<b>1,740</b>	<b>1,610</b>
<b>Total Programme costs excluding finance expense</b>		<b>26,168</b>	<b>24,869</b>
<b>Finance expense:</b>			
Interest payable		26	16
Pension liability interest charges (Non-cash)		(72)	(44)
<b>Total finance expense</b>		<b>(46)</b>	<b>(28)</b>
<b>Total Programme costs including finance expense</b>		<b>26,122</b>	<b>24,841</b>

\* Further Analysis of staff costs is located in the Staff Report on page 75.



### 3. OTHER OPERATING EXPENDITURE

Grants in respect of schemes for the supervision and assistance of people who have offended and the prevention of crime:

	2024-25 £'000	2023-24 £'000
<b>Grants over £100,000</b>		
Northern Ireland Association for Care and Resettlement of Offenders (NIACRO) <sup>1</sup>	1,063	984
Ascertainment <sup>2</sup>	187	187
Inspire <sup>3</sup>	153	152
<b>Grants £50,001 - £100,000</b>		
Barnardo's <sup>4</sup>	115	72
Start 360 <sup>5</sup>	92	98
Women's Aid Federation <sup>6</sup>	60	60
<b>Grants up to £50,000</b>		
Various (Community Service Placements) <sup>7</sup>	34	13
Community Restorative Justice Ireland (CRJI) <sup>8</sup>	-	10
Others <sup>9</sup>	36	34
<b>Total</b>	<b>1,740</b>	<b>1,610</b>

<sup>1</sup> **NIACRO** - £917k was granted for the Mentoring and Young Men's project under the Aspire programme; £100k was granted for the SkillSet Programme; and £45k for the Through the Gate project.

<sup>2</sup> **Ascertainment** - £47k and £140k was awarded for the Addiction Services and Secondary Services projects respectively.

<sup>3</sup> **Inspire** - was awarded £153k for the Substance Misuse Court.

<sup>4</sup> **Barnardo's** - £115k was granted for Parenting support project.

<sup>5</sup> **Start 360** - £92k was granted for the Engage project via the Aspire programme.

<sup>6</sup> **Women's Aid Federation** - £60k was granted for the Promoting Positive Relationships Programme (PRRP).

<sup>7</sup> **Various** – 18 Community Service placement grants totalling £34k were awarded.

<sup>8</sup> **Belfast City Council** - £30k was granted for the Complex Lives Initiative.

<sup>9</sup> **Voicing the Void** – was awarded £6k in respect of the Voicing the Void programme.

All awards were subject to open application and adjudication in line with PBNI Community and Voluntary Sector Funding policies and procedures.

#### 4. PROGRAMME INCOME

	2024-25	2023-24
	£'000	£'000
<b>Income from Activities</b>		
<b>Revenue from contracts with customers</b>		
NI Prison Service	1,290	1,134
<b>Other Operating Income</b>		
Secondment	86	52
Other Income	420	423
<b>Total Programme Income</b>	<b>1,796</b>	<b>1,609</b>
<b>Finance Income</b>		
Interest Receivable	2	2
<b>Total Programme Income including Finance Income</b>	<b>1,798</b>	<b>1,611</b>

NI Prison Service - £1,290k (2023-24: £1,134k) per the Service Level Agreement between the Probation Board and the NI Prison Service for the provision of social welfare services in prisons and young offenders' centres as set out in the Probation Board (Northern Ireland) Order 1982.

Secondments - £86k (2023-24: £52k) represents salary and travel income for staff on secondment.

Other Income - £420k (2023-24: £423k) for programmes funded by additional monies received from the DoJ for the Domestic Violence programme and for recharges for services supplied to other public bodies for rent and miscellaneous refunds.

## **5. PROPERTY, PLANT AND EQUIPMENT**

A full professional valuation was carried out by Land and Property Services as at 28 February 2025. The valuations have been made in accordance with the Appraisal and Valuation Manual prepared and published by the Royal Institution of Chartered Surveyors on the basis of Existing Use Value or Open Market Value as appropriate.

The market value of land and buildings is £915k (2023-24: £915k), which is also the existing use value and the gross current replacement cost per the asset register. Included within land and buildings is land valued at £490k (2023-24: £490k), which is non-depreciable.

## 5. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

<b>2024-25</b>	<b>Land</b>	<b>Buildings</b>	<b>Vehicles, Plant and Machinery</b>	<b>Information Technology</b>	<b>Assets Under Construction</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Cost or valuation</b>						
At 1 April 2024	490	6,616	1,721	351	69	<b>9,247</b>
Additions	-	558	59	47	(35)	<b>629</b>
Disposals	-	(447)	(62)	-	-	<b>(509)</b>
Reclassifications	-	-	-	-	-	<b>-</b>
Revaluation	-	11	13	(3)	-	<b>21</b>
		-				
<b>At 31 March 2025</b>	<b>490</b>	<b>6,738</b>	<b>1,731</b>	<b>395</b>	<b>34</b>	<b>9,388</b>
<b>Depreciation</b>						
At 1 April 2024	-	4,191	1,458	181	-	<b>5,830</b>
Charged in year	-	787	120	46	-	<b>953</b>
Disposals	-	(447)	(60)	-	-	<b>(507)</b>
Reclassifications	-	-	-	-	-	<b>-</b>
Revaluation	-	9	7	(1)	-	<b>15</b>
<b>At 31 March 2025</b>	<b>-</b>	<b>4,540</b>	<b>1,525</b>	<b>226</b>	<b>-</b>	<b>6,291</b>
<b>Carrying amount at 31 March 2025</b>	<b>490</b>	<b>2,198</b>	<b>206</b>	<b>169</b>	<b>34</b>	<b>3,097</b>
<b>Carrying amount at 31 March 2024</b>	<b>490</b>	<b>2,425</b>	<b>263</b>	<b>170</b>	<b>69</b>	<b>3,417</b>
<b>Asset Financing:</b>						
Owned	490	1,034	206	169	34	<b>1,933</b>
Finance leased	-	1,164	-	-	-	<b>1,164</b>
<b>Carrying amount at 31 March 2025</b>	<b>490</b>	<b>2,198</b>	<b>206</b>	<b>169</b>	<b>34</b>	<b>3,097</b>

<b>2023-24</b>	<b>Land</b>	<b>Buildings</b>	<b>Vehicles, Plant and Machinery</b>	<b>Information Technology</b>	<b>Assets Under Construction</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Cost or valuation</b>						
At 1 April 2023	447	5,523	1,622	329	818	<b>8,739</b>
Additions	-	295	33	32	28	<b>388</b>
Disposals	-	-	-	-	-	-
Reclassifications	-	729	48	-	(777)	-
Revaluation	43	69	18	(10)	-	<b>120</b>
	-	-	-	-	-	-
<b>At 31 March 2024</b>	<b>490</b>	<b>6,616</b>	<b>1,721</b>	<b>351</b>	<b>69</b>	<b>9,247</b>
<b>Depreciation</b>						
At 1 April 2023	-	3,723	1,251	141	-	<b>5,115</b>
Charged in year	-	639	196	43	-	<b>878</b>
Disposals	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-
Revaluation	-	(171)	11	(3)	-	<b>(163)</b>
	-	-	-	-	-	-
<b>At 31 March 2024</b>	<b>-</b>	<b>4,191</b>	<b>1,458</b>	<b>181</b>	<b>-</b>	<b>5,830</b>
<b>Carrying amount at 31 March 2024</b>	<b>490</b>	<b>2,425</b>	<b>263</b>	<b>170</b>	<b>69</b>	<b>3,417</b>
<b>Carrying amount at 31 March 2023</b>	<b>447</b>	<b>1,800</b>	<b>371</b>	<b>188</b>	<b>818</b>	<b>3,624</b>
<b>Asset Financing:</b>						
Owned	490	1,272	263	170	69	<b>2,219</b>
Finance leased*	-	1,153	-	-	-	<b>1,198</b>
<b>Carrying amount at 31 March 2024</b>	<b>490</b>	<b>2,425</b>	<b>263</b>	<b>170</b>	<b>69</b>	<b>3,417</b>

\*Finance leased value has been restated to reflect the restated Right of Use Asset carrying value at Note 13.1.

## 6. INTANGIBLE ASSETS

2024-25	Software and Licences	Externally Developed Software	Assets Under Construction	Total
	£'000	£'000	£'000	£'000
<b>Cost or valuation</b>				
At 1 April 2024	1,512	20	226	1,758
Additions	347	1	6	354
Disposals	-	-	-	-
Reclassifications	232	-	(232)	-
<b>At 31 March 2025</b>	<b>2,091</b>	<b>21</b>	<b>-</b>	<b>2,112</b>
<b>Amortisation</b>				
At 1 April 2024	651	-	-	651
Charged in year	319	4	-	323
Disposals	-	-	-	-
<b>At 31 March 2025</b>	<b>970</b>	<b>4</b>	<b>-</b>	<b>974</b>
<b>Carrying amount at 31 March 2025</b>	<b>1,121</b>	<b>17</b>	<b>-</b>	<b>1,138</b>
<b>Carrying amount at 31 March 2024</b>	<b>861</b>	<b>20</b>	<b>226</b>	<b>1,107</b>
<b>Asset Financing:</b>				
Owned	1,121	17	-	1,138
<b>Carrying amount at 31 March 2025</b>	<b>1,121</b>	<b>17</b>	<b>-</b>	<b>1,138</b>

<b>2023-24</b>	<b>Software and Licences</b>	<b>Externally Developed Software</b>	<b>Assets Under Construction</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Cost or valuation</b>				
At 1 April 2023	1,453	11	220	1,684
Additions	59	9	6	74
Disposals	-	-	-	-
Reclassifications	-	-	-	-
<b>At 31 March 2024</b>	<b>1,512</b>	<b>20</b>	<b>226</b>	<b>1,758</b>
<b>Amortisation</b>				
At 1 April 2023	438	-	-	438
Charged in year	213	-	-	213
Disposals	-	-	-	-
<b>At 31 March 2024</b>	<b>651</b>	<b>-</b>	<b>-</b>	<b>651</b>
<b>Carrying amount at 31 March 2024</b>	<b>861</b>	<b>20</b>	<b>226</b>	<b>1,107</b>
<b>Carrying amount at 31 March 2023</b>	<b>1,015</b>	<b>11</b>	<b>220</b>	<b>1,246</b>
<b>Asset Financing:</b>				
Owned	861	20	226	1,107
<b>Carrying amount at 31 March 2024</b>	<b>861</b>	<b>20</b>	<b>226</b>	<b>1,107</b>

## 7. CASH AND CASH EQUIVALENTS

	<b>2024-25 £'000</b>	<b>2023-24 £'000</b>
Balance at 1 April	(74)	(297)
Net change in cash and cash equivalent balances	(102)	223
<b>Balance at 31 March</b>	<b>(176)</b>	<b>(74)</b>

### The following balances at 31 March were held at:

NI Banking Pool and cash in hand	(176)	(74)
Balance at 31 March	<b>(176)</b>	<b>(74)</b>

## 8. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	<b>2024-25 £'000</b>	<b>2023-24 £'000</b>
<b>Amounts falling due within one year:</b>		
Trade receivables	226	119
Prepayments and accrued income	89	91
Other receivables	21	19
	<b>336</b>	<b>229</b>



## 9. TRADE PAYABLES, FINANCIAL AND OTHER LIABILITIES

	2024-25 £'000	2023-24 £'000
<b>Amounts falling due within one year:</b>		
VAT	6	5
HM Revenue and Customs	359	533
Trade payables	12	18
Accruals	1,870	5,993
Lease liabilities	461	327
	<b>2,708</b>	<b>6,876</b>

## 10. PROVISIONS - PENSION COMMITMENTS

### Introduction

The Probation Board makes employer contributions to the Northern Ireland Local Government's Officers Superannuation Scheme (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 unfunded pension arrangements relate to the termination benefits made on a discretionary basis upon early retirement in respect of members of the Local Government Pension Scheme (Northern Ireland) under the Local Government (Early Termination of Employment) (Discretionary Compensation) Regulations (Northern Ireland) 2007.

## **Funding/Governance Arrangements of the LGPS**

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 2022 and the contributions to be paid from 1 April 2023 to 31 March 2026 resulting from that valuation are set out in the Fund's Rates and Adjustment Certificate. The Fund Administering Authority, Northern Ireland Local Government Officers' Superannuation Committee is responsible for the governance of the Fund.

### **Assets**

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 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.

## **Risks Associated with the Fund in relation to Accounting**

### **Asset Volatility**

The liabilities used for accounting purposes are calculated using a discount rate set with reference to corporate bond yields. If assets underperform this yield will create a deficit in the accounts. The Fund holds a significant proportion of growth assets which while expected to outperform corporate bonds in the long term creates volatility and risk in the short term in relation to the accounting figures.

### **Changes in Bond Yield**

A decrease in corporate bond yields will increase the value placed on the liabilities for accounting purposes although this will be marginally offset by the increase in the assets as a result.

### **Inflation Risk**

The majority of the pension liabilities are linked to either pay or price inflation. Higher inflation expectations will lead to a higher liability value. The assets are either unaffected or loosely correlated with inflation meaning that an increase in inflation will increase the deficit.

### **Life Expectancy**

The majority of the Fund's obligations are to provide benefits for the life of the member following retirement, so increases in life expectancy will result in an increase in the liabilities.

## Exiting Employers

Employers who leave the Fund (or their guarantor) may have to make an exit payment to meet any shortfall in assets against their pension liabilities. If the employer (or guarantor) is not able to meet this exit payment, the liability may in certain circumstances fall on other employers in the Fund. Further, the assets at exit in respect of 'orphan liabilities' may, in retrospect, not be sufficient to meet the liabilities. This risk may fall on other employers. 'Orphan liabilities' are currently a small proportion of the overall liabilities in the Fund.

### 10.1 Assumptions and Sensitivity of Results

The principal assumptions used by the Actuary in updating the latest valuation of the Fund for IAS 19 purposes were as follows:

#### Financial Assumptions

	31/03/2025	31/03/2024	31/03/2023	31/03/2022	31/03/2021
Inflation Increase Rate (CPI)	2.50%	2.60%	2.70%	3.00%	2.70%
Salary Increase Rate	4.00%	4.10%	4.20%	4.50%	4.20%
Pension Increase Rate	2.50%	2.60%	2.70%	3.00%	2.70%
Discount rate	5.80%	4.80%	4.70%	2.70%	2.10%

#### Mortality

The mortality assumptions are based on the recent actual mortality experience of members within the Fund and allow for expected future mortality improvements. Based on these assumptions, the average future life expectancies at age 65 in normal health are summarised below:

	Males	Females
Current Pensioners	21.6 years	24.5 years
Future Pensioners	22.2 years	25.2 years

## Sensitivity of Results

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2025 and the projected service costs for the year ending 31 March 2026 is set out below. This does not include sensitivity of unfunded benefits on materiality grounds.

<b>Discount rate assumption</b>		
Adjustment to discount rate	<b>+0.1% p.a.</b>	<b>-0.1% p.a.</b>
Present value of total obligation (£'000s)	98.138	101.226
% change in present value of total obligation	-1.50%	1.6%
Projected service cost (£'000s)	2,066	2,281
Approximate % change in projected service cost	-4.90%	5.00%
<b>Rate of general increase in salaries</b>		
Adjustment to salary increase rate	<b>+0.1% p.a.</b>	<b>-0.1% p.a.</b>
Present value of total obligation (£'000s)	99.831	99.433
% change in present value of total obligation	0.20%	-0.20%
Projected service cost (£'000s)	2,172	2,172
Approximate % change in projected service cost	0.00%	0.00%
<b>Rate of increase to pensions in payment and deferred pensions assumption</b>		
Adjustment to pension increase rate	<b>+0.1% p.a.</b>	<b>-0.1% p.a.</b>
Present value of total obligation (£'000s)	101.027	98.337
% change in present value of total obligation	1.40%	-1.30%
Projected service cost (£'000s)	2,281	2,066
Approximate % change in projected service cost	5.00%	-4.90%
<b>Post retirement mortality assumption</b>		
Adjustment to mortality age rating assumption*	<b>+1 year</b>	<b>-1 year</b>
Present value of total obligation (£'000s)	97.340	101.924
% change in present value of total obligation	-2.30%	2.30%
Projected service cost (£'000s)	2,092	2,250
Approximate % change in projected service cost	-3.70%	3.60%

\*A rating of +1 year means that members are assumed to follow the mortality pattern of the base table for an individual that is 1 year older than them.

## Statement of Financial Position Disclosures at 31 March 2025

### 10.2 Fair Value of Employer Assets

<b>Year Ended:</b>	<b>31 March 2025 £'000</b>	<b>31 March 2024 £'000</b>	<b>31 March 2023 £'000</b>	<b>31 March 2022 £'000</b>
Equities	54,834	56,213	47,268	57,150
Government Bonds	20,845	22,382	24,343	32,904
Corporate Bonds	5,178	5,403	3,545	2,931
Multi Asset Credit	17,260	17,108	15,716	17,451
Property	12,613	12,477	13,235	13,322
Cash	14,206	7,204	7,681	5,329
Other	7,834	7,847	6,381	4,130
<b>Total</b>	<b>132,770</b>	<b>128,634</b>	<b>118,169</b>	<b>133,217</b>

The above assets' values as at 31 March 2025 are at bid value as required under IAS19. The assets allocated to the Employer in the Fund are notional and the assets 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. The Fund is large and largely liquid and as a consequence there will be no significant restriction on realising assets if the situation arises.

### 10.3 Pension Provision Calculation

Year Ended:	31 March 2025	31 March 2024	31 March 2023	31 March 2022
	£'000	£'000	£'000	£'000
Fair Value of Employer Assets	132,770	128,634	118,169	133,217
Present Value of Funded Liabilities	(99,632)	(115,229)	(115,851)	(159,356)
Net Surplus / (Underfunding) in Funded Plans	33,138	13,405	2,318	(26,139)
Unrecognised Asset Adjustment	(33,138)*	(13,405)*	(2,318)*	-
Present Value of Unfunded Liabilities	(140)	(157)	(164)	(186)
<b>Net Asset / (Liability)</b>	<b>(140)</b>	<b>(157)</b>	<b>(164)</b>	<b>(26,325)</b>
Amount in the Statement of Financial Position – Assets / (Liabilities)	(140)	(157)	(164)	(26,325)

\*Additional calculations were required to determine if the Net Pension Asset could be recognised in full in the PBNI Statement of Financial Position (SoFP), or if it could be restricted. A surplus can only be recognised if the PBNI can gain an economic benefit from it.

## 10.4 Recognition in the Statement of Comprehensive Net Expenditure

<b>Year Ended:</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>£'000</b>	<b>£'000</b>
Current Service Cost (excluding Administration expense)	3,205	2,355
Administration expense	88	59
Past Service Cost (including curtailments)	-	2
Interest on net defined benefit liability	(72)	(44)
<b>Pension expense recognised in statement of comprehensive net expenditure</b>	<b>3,221</b>	<b>2,372</b>
Actual Return on Plan Assets	4,730	12,186

## 10.5 Reconciliation of Defined Benefit Obligation during the Accounting Period

<b>Year Ended:</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
	<b>£'000</b>	<b>£'000</b>
<b>Opening Defined Benefit Obligation</b>	<b>115,386</b>	<b>116,015</b>
Current Service Cost	3,205	2,355
Administration Expense	88	59
Interest expense	5,447	5,362
Contributions by Members	1,119	749
Actuarial (Gains)/Losses	(20,421)	(4,451)
Past Service Costs	-	2
Estimated Benefits Paid	(5,052)	(4,705)
<b>Closing Defined Benefit Obligation</b>	<b>99,772</b>	<b>115,386</b>

## 10.6 Reconciliation of Fair Value of Employer Assets

Year Ended:	31 March 2025	31 March 2024
	£'000	£'000
<b>Opening Fair Value of Employer Assets</b>	<b>128,634</b>	<b>118,169</b>
Interest income on assets	6,162	5,515
Contributions by Members	1,119	749
Contributions by Employer	3,339	2,235
Actuarial Gains / (Losses)	(1,432)	6,671
Benefits Paid	(5,052)	(4,705)
<b>Closing Fair value of Employer Assets</b>	<b>132,770</b>	<b>128,634</b>

## 10.7 Amounts for the Current and Previous Accounting Periods

Year Ended:	31 March 2025	31 March 2024	31 March 2023	31 March 2022
	£'000	£'000	£'000	£'000
Fair Value of Employer Assets	132,770	128,634	118,169	133,217
Present Value of Defined Benefit Obligation	(99,772)	(115,386)	(116,015)	(159,542)
Unrecognised Asset Adjustment	<b>(33,138)</b>	<b>(13,405)</b>	(2,318)	-
<b>Surplus / (Deficit)</b>	<b>(140)</b>	<b>(157)</b>	<b>(164)</b>	<b>(26,325)</b>
Actuarial Gains/(Losses) on Employer Assets	(1,432)	6,671	(17,644)	7,065
Actuarial Gains/(Losses) on Obligation	20,421	4,451	50,098	11,946
Unrecognised Asset Adjustment	(19,090)	(10,978)	(2,318)	-
<b>Actuarial Gains/(Losses) recognised in SOCTE</b>	<b>101</b>	<b>144</b>	<b>30,136</b>	<b>19,011</b>

## 10.8 Employer's contributions for financial year 2024-25 – 19%

## 10.9 McCloud Judgement

In 2024-25, the current service cost includes an allowance for an accruing McCloud liability over the full accounting period.



## 10.10 Guaranteed Minimum Pension Indexation and Equalisation

The accounting approach for 2024-25 is to include a liability for Guaranteed Minimum Pension (GMP) indexation for all members whose state pension age is after the 6 April 2016.

## 11. PROVISIONS – OTHER

PBNI has recognised the following provision in relation to possible legal costs as at 31 March 2025:

	2024-25 £'000	2023-24 £'000
As at 1 April	100	100
Provided in the year	-	-
Provisions not required written back	(39)	-
Provisions utilised in the year	(59)	-
As at 31 March	<b>2</b>	<b>100</b>

## 12. CASH FLOW ADJUSTMENTS FOR NON-CASH TRANSACTIONS

	2024-25 £'000	2023-24 £'000
Depreciation and amortisation charge	1,277	1,090
Non-cash pension costs	3,293	2,416
Pension provision borrowing cost	(72)	(44)
Provision expense	(39)	-
Profit on disposal of non-current assets	(2)	(2)
	<b>4,457</b>	<b>3,460</b>

### 13. LEASES

As explained in Note 1.7, PBNI adopted IFRS 16 'Leases' from 1 April 2022. PBNI lease contracts are all in relation to buildings that are used as PBNI operational offices.

#### 13.1 Right of Use Assets

	2024-25 £'000	2023-24* £'000
<b>Cost or valuation</b>		
As at 1 April	2,177	1,882
Additions – new leases	528	295
As at 31 March	<b>2,705</b>	<b>2,177</b>
<b>Depreciation</b>		
As at 1 April	1,024	511
Depreciation charge for the year	517	513
As at 31 March	<b>1,541</b>	<b>1,024</b>
Net Book Value at 31 March	<b>1,164</b>	<b>1,153</b>

\*The 2023-24 Additions – new leases value has been restated to include accrued leases as at 31 March 2024 of £99k, which were subsequently added to the Asset Register in 2024-25

#### 13.2 Lease Liabilities

A maturity analysis of contractual undiscounted cash flows relating to lease liabilities is presented below. The cash flows and balances are presented net of irrecoverable VAT.

	2024-25 £'000	2023-24 £'000
<b>Right of use assets</b>		
<b>Buildings</b>		
Not later than one year	482	338
Later than one year and not later than five years	522	513
Later than five years	128	165
	1,132	1,016
Less: interest element	(36)	(31)
Present value of lease obligations	<b>1,096</b>	<b>985</b>
Current portion	461	327
Non-current portion	635	658
	<b>1,096</b>	<b>985</b>

### 13.3 Amounts Recognised in Statement of Comprehensive Net Expenditure

	2024-25 £'000	2023-24 £'000
Variable lease payments not included in lease liabilities	-	-
Expense related to short-term leases	186	183
Expense related to low value leases (excluding short-term leases)	-	-
	<u>186</u>	<u>183</u>

### 13.4 Amounts Recognised in Statement of Cash Flow

	2024-25 £'000	2023-24 £'000
Capital element of lease payments	518	528
Interest element of lease payments	<u>26</u>	<u>16</u>
Total cash outflows for leases	544	544

## 14. CAPITAL COMMITMENTS

There is the following capital commitment at 31 March 2025:

	2024-25 £'000	2023-24 £'000
Electronic Case Management System	-	19
Electronic Whiteboards	<u>8</u>	-
Ormeau Road Office	<u>47</u>	-
Total	<u>55</u>	<u>19</u>

## **15. CONTINGENT LIABILITIES DISCLOSED UNDER IAS 37**

### ***Nilgosc Pensions - Injury to Feelings Claims***

PBNi is a named Respondent in a class action affecting employers across the public sector who were part of the Nilgosc pension scheme. This is an extremely complex case with potential implications for a number of employers. 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.

### **Employment Tribunal claim**

PBNi has received an employment tribunal claim in respect of discrimination owing to the length of PBNi's historic pay scales. This case is at the early stages and further details in relation to the scope and quantum of the claim are still outstanding. As such a reliable estimate of liability cannot currently be provided.

### **Other Legal Cases**

PBNi is also managing a number of ongoing cases comprising contingent liabilities consisting of five compensation claims, two health and safety claims and three Pre-Action Protocols/Judicial Reviews. While legal proceedings have been initiated or it has been indicated that proceedings may be brought, they have not been provided for in the financial statements at this stage as these cases are not at a stage where costs can be readily estimated, or payment is not probable.

## **16. RELATED PARTY TRANSACTIONS OUTSTANDING**

The Probation Board is a Non-Departmental Public Body sponsored by the DoJ. The DoJ is regarded as a related party for the year 2024-25. During the year, the Probation Board had various transactions with the Department and other entities for which the Department of Justice was regarded as the parent Department, i.e. NI Prison Service as disclosed in Note 4. To capture information on related party transactions, the Probation Board has circularised Board members and Senior Management. Due to the nature of the Probation Board's operations and the composition of the Board, it is inevitable that transactions will take place with organisations in which a member of the Board or Senior Manager may have an interest. All such transactions are conducted at arm's length and in accordance with the Probation

Board's policies. The Register of Interests is available on the Probation Board website [www.pbni.org.uk](http://www.pbni.org.uk).

**The following Related Party Transactions occurred during the year:**

**Board Members**

Ms M Brunt – Ms Brunt is an accredited local preacher with the Methodist Church in Ireland. Ballymena Methodist Church received payments totaling £1,680.00 in respect of car park rental in 2024-25. Ms Brunt was not involved in the procurement or any decision-making capacity in the award of this contract.

Ms K Anthony – Ms Anthony is the Group Chief Executive of Inspire Wellbeing and the Executive Director of Carecall (known as Lena by Inspire), the latter which received payments totaling £23,346.00 for various counselling services during the financial year. Inspire Wellbeing also received grant funding of £152,996 during the financial year. Ms Anthony was not involved in the decision-making process in relation to the income received by Lena by Inspire and Inspire Wellbeing, as she was only appointed to the Board from 1 March 2025. Ms Anthony is also a Council Member of the Open University, which received a total of £13,576.00 in 2024-25. Ms Anthony was not involved in the decision-making process in relation to this income.

Ms C Magee – Ms Magee is a Teaching Assistant at the University of Ulster, which received payments totaling £17,739.16 for student placements across the financial year. Ms Magee was not involved in the decision-making process in relation to this income.

## **17. FINANCIAL INSTRUMENTS: DISCLOSURES**

IFRS 7, Financial Instruments: Disclosures, requires disclosure of the role which financial instruments have had during the year in creating or changing the risks an entity faces in undertaking its activities. Due to the non-trading nature of its activities and the way in which executive Non-Departmental Public Bodies are financed, the Probation Board is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IFRS 7 mainly applies. The Probation Board has no powers to invest funds and has limited year end flexibility.

Financial assets and liabilities are generated by day to day operational activities and are not held to change the risks facing the Office in undertaking its activities. As permitted by IFRS 7, receivables and payables which mature or become payable within 12 months from the statement of financial position date have been excluded from this disclosure.

### **Liquidity Risk**

The Probation Board's revenue resource requirements are financed by resources voted annually by the NI Assembly, just as its capital expenditure largely is. The Probation Board is not therefore exposed to significant liquidity risk.

### **Interest Rate Risk**

The Probation Board has no loans on which interest is payable and is therefore not exposed to any significant interest rate risk.

### **Foreign Currency Risk**

The Probation Board has no foreign currency income and expenditure is restricted to secondees payments and some other operating costs. It is not therefore exposed to significant foreign currency risk.

## Fair Values

PBNI operates an Assisted Car Purchase Scheme for officers designated as essential car users for the purpose of their post as set out in their terms and conditions for employment and in the Probation Board (Northern Ireland) Order 1982. The book values and fair values of the Probation Board's financial assets and financial liabilities relating to the Assisted Car Purchase Scheme are set out below:

### 18. FINANCIAL ASSETS

	<b>2024-25</b> <b>£'000</b>	<b>2023-24</b> <b>£'000</b>
Balance brought forward	26	19
Additions	12	17
Repayments	(16)	(10)
	<u>22</u>	<u>26</u>
Current assets	14	14
Non- current assets	<u>8</u>	<u>12</u>
	<u>22</u>	<u>26</u>

### 19. EVENTS AFTER THE REPORTING PERIOD

There are no events later than the reporting date to disclose.

#### Date of authorisation for issue

The Accounting Officer authorised the issue of these financial statements on 1 July 2025.



**PBNI** Probation Board  
for Northern Ireland

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