



# ANNUAL REPORT & ACCOUNTS

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For the year ended 31 March 2024

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Together with the Certificate and Report  
of the Comptroller and Auditor General  
for Northern Ireland



Police Ombudsman for Northern Ireland

## **ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024**

*Together with the Certificate and Report of the Comptroller and Auditor General for Northern Ireland*

The Annual Report is laid before the Northern Ireland Assembly by the Department of Justice in accordance with section 61(5)(a) of the Police (Northern Ireland) Act 1998. The Statement of Accounts together with the report of the Comptroller and Auditor General for Northern Ireland are laid before the Assembly in accordance with paragraph 12(2) of Schedule 3 to that Act (as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010).

on

12 March 2025.

# Glossary of Abbreviations

<b>C&amp;AG</b>	Comptroller and Auditor General
<b>CARE</b>	Career Average Related Earnings
<b>CETV</b>	Cash Equivalent Transfer Value
<b>CPI</b>	Consumer Prices Index
<b>CSP</b>	Civil Service Pensions
<b>DAERA</b>	Department for Agriculture & Rural Affairs
<b>DEL</b>	Departmental Expenditure Limit
<b>DoF</b>	Department of Finance
<b>DoJ</b>	Department of Justice
<b>ELT</b>	Executive Leadership Team
<b>FReM</b>	Financial Reporting Manual
<b>GAD</b>	Government Actuary Department
<b>GB</b>	Great Britain
<b>GSOC</b>	Garda Síochána Ombudsman Commission
<b>HMT</b>	His Majesty's Treasury
<b>ICRIR</b>	Independent Commission for Reconciliation and Information Recovery
<b>IOPC</b>	Independent Office for Police Conduct
<b>IOI</b>	International Ombudsman's Institute
<b>IPCAN</b>	Independent Police Complaints Authority Network
<b>MOU</b>	Memorandum of Understanding
<b>MSFM</b>	Management Statement and Financial Memorandum
<b>NCA</b>	National Crime Agency
<b>NDPB</b>	Non Departmental Public Body
<b>NIAO</b>	Northern Ireland Audit Office
<b>NICCY</b>	Northern Ireland Commission for Children & Young People
<b>NICS</b>	Northern Ireland Civil Service
<b>NIPB</b>	Northern Ireland Policing Board
<b>NIPSA</b>	Northern Ireland Public Service Alliance
<b>NIRPOA</b>	Northern Ireland Retired Police Officers Association
<b>PFNI</b>	Police Federation of Northern Ireland
<b>PIRC</b>	Police Investigations and Review Commissioner
<b>PSIAS</b>	Public Sector Internal Audit Service
<b>PSNI</b>	Police Service of Northern Ireland
<b>RIPA</b>	Regulatory & Investigatory Powers Act
<b>SCS</b>	Senior Civil Service
<b>SLT</b>	Senior Leadership Team
<b>SMT</b>	Senior Management Team
<b>SSRB</b>	Senior Salaries Review Board
<b>UK</b>	United Kingdom

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## Foreword by the Police Ombudsman

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This is my fifth Annual Report on Accounts in my role as Police Ombudsman for Northern Ireland. This is the report on the performance and use of resources for the year 2023/24. During this reporting year, the Office has experienced, for the third year in succession, an increase in complaints. As in previous years, the majority of complaints come from members of the public about serving police officers in the Police Service of Northern Ireland (PSNI). Between 2021 and 2024, complaints have risen by 33% on the pre-Covid complaints numbers. In just over one third of these complaints (35%), the main conduct giving rise to the complaint has been ‘criminal investigation’.

My Office has conducted an initial analysis of the allegations behind these complaints and 50% relate to failures in duty, with just over half of those failure in duty allegations (51%) referring to the ‘conduct of police investigations/incident response’. In this year, there has been a notable increase in multiple complaints from individual members of the public.

### Historic Investigations

The impact of the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (the Legacy Act) on the powers of the Office to investigate ‘Troubles’ related matters cannot be underestimated. The cessation of investigations into these complaints (Referrals and Own Motion investigations) has had a significant impact on the History Directorate of the Office, and its staff, who have worked tirelessly and dedicated their professional experience to this challenging area of work.

I wish to pay tribute to the teams/staff of the History Directorate, who have delivered on this difficult and high profile area of work. Without their dedication, the answers to victims and bereaved families would not have been possible/provided.

### Transformational Change

This year, 2023/24, was a year of significant upheaval for the Office due to the following driving factors:

- planning for the cessation of History jurisdiction from 1 May 2024;
- the development of new relationships with the Independent Commission for Reconciliation and Information Recovery (ICRIR) as the successor legacy body;
- a 5% increase in public complaints compared with 2022/23 and a 11% increase in complaint allegations;
- a budget cut on the 2023/24 budget.

These challenges have required significant changes, both strategically and operationally. This reporting year ends the 2020-24 Strategic Plan.

To help meet these challenges and in response to issues raised via staff engagement, we have established an Executive Leadership Team (ELT) with responsibility for setting the strategic direction of the Office and a Senior Leadership team (SLT) with responsibility for operational delivery across all of the Office functions. The SLT encompasses all functional heads in the Office, including those responsible for the operational delivery for teams such as Complaints and Investigations, Human Resources, Training and IT, Premises and Records Management, and the Confidential Unit.

The SLT is a new leadership team and training has been delivered in this reporting year on Leadership and Management training for its members. This work will continue in 2024/25 as we move through the Transformational Change towards establishing a police oversight body that focusses mainly on contemporary policing matters. The creation of a Department of Investigations and a new Department of Impact and Support from 1 May 2024 is a work in progress. We acknowledge that implementing change can be stressful for staff and it will take time to embed the new team structures.

The Secretary of State has introduced Transitional Regulations (the Regulations) to allow my Office to prepare and complete investigation reports that relate to completed investigations and to carry out any related subsequent administrative tasks. These tasks will include issuing Regulation 20 reports, publishing a number of Public Statements and also communicating my findings to families and victims. In light of the Regulations, the Office has established a small Legacy Transition team with responsibility for two discrete work areas; the preparation and completion of investigation reports; and the public communications in respect of these reports.

Recognising that a number of outstanding investigations do not fall under the definition of a Troubles related matter in the Legacy Act, a small legacy investigation team will be established to investigate these cases.

### **Communications and New Website**

Our Information and Communications team delivers quarterly and annual statistical bulletins to the Northern Ireland Policing Board, DoJ, PSNI and other stakeholders.

The team is small and is dedicated to communicating our work internally and externally. This year a new website has been developed and launched in June 2024. This was an innovative project and given that the team is small, it is important to acknowledge their contribution to ensuring the reputation and high profile of the Office. In this reporting year, this team dealt with 130 subject access requests, 61 FOI requests as well as delivering 32 Regulation 20 reports and dealing with more than 100 media requests. The team has also developed a Youth Engagement Strategy and partnership work will continue across the criminal justice family to ensure the successful implementation of this strategy which was a key objective in the 2020-24 Strategic Plan.

### **Rebuilding the Senior Leadership Teams**

2023-24 has been an unprecedented year for the Office, with sickness absence and a number of resignations by senior personnel, which has had an impact on the functioning of the ELT. However, this did not detract from the Office ensuring that the Ombudsman's statutory duty of exercising "*his powers in such manner and to such extent as appears to him to be best calculated to secure an effective and efficient police complaints system for the people of Northern Ireland that has the confidence of both the police and the public*" was maintained.

The Independent Stakeholder Survey evidences that public awareness of the Office is high (90% awareness of those surveyed) in this reporting year. Police officers surveyed had positive views of how they were treated by our staff. They also felt our staff were knowledgeable and easy to understand. Over 75% of officers, surveyed felt their case was dealt with independently and more than 60% felt the police complaints system made the police more accountable.



More than 80% of complainants surveyed thought they were treated with respect and 75% felt our staff were knowledgeable. More than 75% of complainants felt their complaints were dealt with independently. Over half of complainants were satisfied with how they were treated and 87% felt our staff were easy to understand.

### **Policing Policy and Practice**

The work of the Office includes the investigation of policing policy and practice and this is provided for in section 60A of the Police (Northern Ireland) Act 1998. In April 2023, we began a policy and practice investigation into how PSNI deals with vulnerable individuals and in particular the operation of the Regional Interagency Protocol on the Operation of Place of Safety and Conveyance to Hospital under the Mental Health (Northern Ireland) Order 1986. The investigation is complete and the report is to be launched in the autumn of 2024 and I am grateful to PSNI for the support in gathering information and establishing focus groups of officers at all ranks to share their experiences of dealing with the most vulnerable in society.

This is important work and I had hoped to complete two additional section 60 A investigations into Strip Searching of Children and also the operation of the Justice and Security Act 2007. However, resources were not available to undertake this proactive work and the increase in complaints numbers has resulted in the need to concentrate staffing needs on the assessment and investigation of public complaints. The aim of a section 60A investigation into policing policy and practice is to improve policing for the benefit of both the public and police.

It is this work that the new Department of Impact and Support will focus on as well as addressing internal standards and quality assurance of investigations.

### **International Delegations**

I, together with my staff, continued to engage at an international level on the model of police oversight in Northern Ireland. I met with a delegation of Ukrainian women as part of their study visit to Northern Ireland on the Women, Peace and Security (WPS) Exchange in May 2023.

The Office continued to engage with Garda Síochána Ombudsman Commissioners and in August 2023, we discussed their approach to transformation and organisational change, as we embarked on our own change programme.

Following on from last year, the Office also continued a connection with international research into police oversight, with researchers from Queensland, Australia, and with the University of Strathclyde as part of an international policing project examining independent police complaints bodies in Canada, France, Germany, Japan and the UK.

I gave evidence in April 2023 to the UK Independent Commission on Health Regulations on the impact of Covid Regulations on police complaints and investigation. I also gave evidence in December 2023 to the Independent Commission on UK Counter-Terrorism law, policy and practice. The Commission's report including my evidence can be found at [www.binghamcentre.biicl.org/independent-commission-on-counter-terrorism](http://www.binghamcentre.biicl.org/independent-commission-on-counter-terrorism).



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### Historic Investigations Directorate

As at 22 April 2024, the Police Ombudsman's Historic Investigations directorate had a caseload of 442 complaints and referrals relating to historic matters of which 154 were the subject of investigation. The remaining 288 matters were inactive due to the limitations of resourcing capabilities. Ten new complaints relating to historic matters were received during 2023/24.

During 2023/24, the Office continued to receive and investigate complaints relating to events that occurred during 'the Troubles' in Northern Ireland while also planning for the impact of the Legacy Act which became law in September 2023.

### The Legacy Act

The Legacy Act provided that the Office's remit for conducting investigations into Troubles-related matters would cease on 30 April 2024 and that from 1 May 2024 a new body, the Independent Commission for Reconciliation and Information Recovery (ICRIR), would become responsible for investigating deaths and serious injuries arising from the Troubles, which spans the period beginning 1 January 1966 and ending on 10 April 1998, as per section 1 of the Legacy Act.

The enactment of the legislation provided greater certainty for the work of the Office's Legacy Project Board, which continued to meet in order to plan for the corporate and operational impacts of the legislative change.

In the latter part of the year, further urgent work was also undertaken to understand the implications of the Legacy Act's transitional

provisions, which will allow for the completion of reports and related administrative tasks in cases where investigations have concluded up to 30 April 2025.

These transitional arrangements went further than originally anticipated and mean that the Police Ombudsman will be able to report on findings in a greater number of investigations than first envisaged. In September 2024, the Court of Appeal in Northern Ireland found provisions of the Legacy Act were incompatible with the European Convention on Human Rights (the Convention) and the matters raised by this litigation are to be appealed to the Supreme Court of the United Kingdom. The Government has indicated that it will repeal parts of the Act and it is uncertain as to which parts. The Court of Appeal judgment also highlighted the independence of the Police Ombudsman's Office and its importance in fulfilling the States obligations under the Convention, particularly in relation to article 2 (right to life).

### Disclosure to the Coroner

In the context of the investigation of legacy matters, my Office also has had a role to support the Coroner's programme of inquests for Troubles-related deaths up until the commencement of the Legacy Act on 1 May 2024.

An embryonic Legacy Disclosure team was established in 2021. This small team has assisted / attended four Legacy Inquests at the Preliminary Hearing or full Hearing stage within the last financial year. The team has conducted multiple redaction and disclosure exercises for further Legacy Inquests within this period.

The Legal Department has attended nine Current Inquests at the Preliminary Hearing or full Hearing stage within the last financial year. The team has conducted multiple redaction and disclosure exercises for further Current Inquests within this period.

This is complex and challenging work and involves the examination of voluminous sensitive and non-sensitive material and consideration of the implications of the release of this information into the public domain, having regard to Data Protection legislation and Articles 2, 6 and 8 of the European Convention on Human Rights (the Convention).

### Legal Challenges

In March 2023, the High Court heard challenges brought by the Northern Ireland Retired Police Officers Association (NIRPOA) and the Police Federation for Northern Ireland to three public statements about historical investigations issued by me in 2022. The challenges mainly focused on my power to issue public statements pursuant to section 62 of the Police (Northern Ireland) Act 1998. The judgments of the High Court have been issued and the Ombudsman is to appeal seeking to appeal.

### Effectiveness of Recommendations

The work of the Police Ombudsman in independently investigating police conduct is essential to ensure public trust and confidence in PSNI. As an Ombudsman's Office, however it is important to measure how effective we are and whether the outcomes from our work make a difference in policing practice and ultimately the public's trust and confidence in policing. To monitor how effective we are, the Office has introduced a new recommendations template to ensure that strategic and policy

recommendations are SMART (specific, measurable, achievable, results focus and time bound). The Office has also established an Impact Department and has appointed a Temporary Director of Organisational Impact to develop and lead successful implementation of strategies that assess and evaluate the impact of policy recommendations and learning outcomes arising from the investigations undertaken by the Office. These recommendations to PSNI may be operational, policy based or strategic in nature.

I have been working with the Chair and Chief Executive of NIPB to ensure that these recommendations and PSNI compliance with same are monitored by the Board. In future we intend to share our recommendations and insights with a wider range of statutory bodies who can help improve policing.

### Looking Forward to 2024/25

As we approach a new reporting year, my fifth year as Police Ombudsman, I look forward to the Transformational Changes identified by senior management to reset the Office priorities and aims with a renewed focus on improving current policing standards, policy and practices. In that respect, it is important that we secure the funding needed to achieve this change and to continue to undertake our work in complaints and investigations and also policing policy and practice investigations. This transitional year for history investigations will also see reporting on the important legacy investigations that have been concluded prior to 1 May 2024. I acknowledge the contribution of all staff, some of whom will retire this year and the support provided to the work of that Directorate by the staff and leadership of the Confidential Unit.

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Staff and Unions have embraced this Transformational Change to a contemporary police oversight body and I acknowledge their support in these uncertain and challenging times. Due to budgetary constraints a recruitment freeze had to be introduced for a substantial part of the year and this also constrained the Senior Leadership Teams from acquiring the external support needed to deliver the structural and cultural changes necessary to support the Transformational Change project.

Finally, I thank my Executive and Senior Leadership Teams for rising to the challenges of this year. It has been a most difficult year and the availability of resources is paramount for my continuing to meet my statutory obligations to address all complaints about police and law enforcement officer conduct in Northern Ireland.



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**Marie Anderson**

Police Ombudsman for Northern Ireland

### **Introduction from the Chief Executive**

On 1st July 2024 I was appointed as Chief Executive for the Police Ombudsman and subsequently the Accounting Officer. As Accounting Officer for the Police Ombudsman for Northern Ireland I am accountable to the Assembly for the body's use of resources in carrying out its functions. I look forward in my role, to supporting the Ombudsman with her vision for the Office and our committed staff in their delivery of our service.



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**Hugh Hume**

Chief Executive

## Performance Report

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### Overview

The purpose of this Overview section within the Annual Report and Accounts is to provide sufficient information to ensure that the remit and purpose of the Office is understood. It includes a statement from the Police Ombudsman, on the overall performance of the Office during the financial year. It also includes an explanation of the statutory duties and background to the Office, the key issues and risks that could affect the Office in the delivery of its objectives and how it has performed during the period. This was an unprecedented year for the office given the continued increase in public complaints, the jurisdictional changes imposed by the Legacy Act and the reduction in budget. Further, although the Police Ombudsman and Chief Executive are significant and distinct roles in the Office's Governance Structure, due to unforeseen circumstances and budgetary constraints, the Police Ombudsman acted as both Ombudsman and Interim Chief Executive from July 2023 until June 2024.

### Statement from the Accounting Officer

At the start of this reporting year Ms Olwen Laird, Chief Executive, was the Accounting Officer. However, due to her absence from the workplace from March 2023, the responsibilities of Accounting Officer were passed to Mr Adrian Doherty, Director of Corporate Services, effective from 3rd April 2023 until he left the Office in July 2023. Mr Paul Holmes, Senior Director of Investigations became the designated Accounting Officer between 18th July 2023 and 31st October 2023. Thereafter, the Ombudsman assumed the role of Accounting Officer until the appointment of the new Chief Executive on 1st July 2024.

As the Accounting Officer, I am pleased to report on the business and performance of the Office over the 2023/24 year. A table detailing performance against the key aims of the Office is included below. In addition, the statistical information referred to in this report is supplemented by a statistical bulletin which can also be found on our website at [www.policeombudsman.org](http://www.policeombudsman.org).

This statement outlines the business of the Office and its performance over the last year against objectives and targets set. Like the 2022/23 year, the 2023/24 year was impacted by an increase in complaints from members of the public about the conduct of police officers. The performance of the Office should again be considered within the context of increasing numbers of complaints about current policing and the particular challenges that this presented to the Office in light of a decrease in budget.

As noted in the Ombudsman's foreword, this has been an unprecedented year in a number of respects with a number of sickness absences and resignations at senior levels in the Office. This impacted on the Chief Executive, Director of Current Investigations, Director of Corporate Services and Director of History roles. We have worked hard to ensure continuity while these posts were vacant and as at the end of the year all posts are either filled or pending in the near future. During the year, a review was carried out in relation to the previous structure of the Senior Management Team, which included a benchmarking exercise with other similar bodies and took into account results of our staff engagement survey. In September 2023, the Executive Leadership Team (ELT) came into effect with the purpose of providing strategic leadership, direction and decision-making in

the Office. The ELT is comprised of Directors who agree and are accountable for the delivery of the strategic priorities for the Office as well as ensuring appropriate corporate governance arrangements are in place. The ELT is supported by a Senior Leadership Team (SLT) consisting of Heads of Units, constituting a team of experienced and knowledgeable subject matter experts who consult with ELT on the delivery of strategic priorities for the office and provide feedback on progress.

During 2023/24 the Hybrid Working Policy became fully embedded within the Office achieving a balance between working in the office and working from home for staff that also ensures effective and efficient working to support the needs of the public and the business needs of the Office. A staff survey on Hybrid Working was undertaken in the latter months of the performance year to ensure that the policy was meeting its key objectives. The outcome of the survey is to be reported in next year's performance report but overall the Hybrid Working Policy appears to have been accepted by staff and management as working well.

For those handling sensitive information such as those in the Confidential Unit and the Historical Investigations Directorate, it is not possible to access this information remotely and there has been a requirement for greater in-office attendance in the building.

The Police Ombudsman has noted in her foreword that the Office experienced a 5% increase in complaints it received during the 2023/24 year. The volume of cases for 2023/24 now represents the highest level of cases received by the Office in seven years.

It has not been possible to establish the causes for the year on year increase in complaints the Office has been experiencing. The main area of complaint is a 'failure in duty' and this includes a failure by police to investigate. The increase in complaints has been sustained across the year and complaints have also increased generally across policing districts. In terms of planning for the 2024/25 year, based on the ongoing volume of complaints received, the Office is anticipating that complaint levels will remain high.

In relation to cases of sexual misconduct by serving police officers, there has been a significant increase and this has been driven partly by a number of referrals from the Chief Constable in respect of sexual misconduct that is historic in nature. Much of the evidence gathering for these investigations is digital. It is important that the investigators have the necessary skills and experience in the digital field. Unlike other police oversight bodies, the Office does not currently have an in house team of digital experts and has to procure this expertise externally. The absence of skills needed to ensure the extraction and processing of digital evidence will be addressed as part of the Strategic Plan 2024/27 and the People Strategy to support this Strategic Plan. The need to ensure integrity and value of this evidence as part of the criminal and disciplinary process is a key challenge for the Office in 2024/25.

The remainder of this section of the Annual Report details the operational case related performance of the Office during the 2023/24 year. A selection of case studies has also been included that seek to demonstrate the variety of the work undertaken by the Office.

### Statutory Duties and Background

The Police Ombudsman for Northern Ireland was established under the Police (Northern Ireland) Act 1998. It was created on 6 November 2000 by virtue of the Police (Northern Ireland) Act 1998 (Commencement) Order (Northern Ireland) 2000. It is an Executive Non-Departmental Public Body (NDPB) of the DoJ. In law, the Police Ombudsman for Northern Ireland is a corporation sole and has a personal jurisdiction. It is not accountable to a board. There is an Audit and Risk Committee who advise on the strategic processes for risk control and governance within the Office.

The Office of the Police Ombudsman is constituted and operates independently of the DoJ, the NIPB and the PSNI. The Office is accountable to the Northern Ireland Assembly and is required to take into account all relevant guidance given by the DoF and the DoJ.

The Key Strategic Aims of the Office which are framed by the Police (Northern Ireland) Act 1998 are to secure an effective, efficient and independent police complaints system which is capable of securing the confidence of the public and police in that system. The key features of legislation are detailed below.

The Office complies with the corporate governance and accountability framework arrangements (including *Managing Public Money in Northern Ireland*) issued by the DoF and DoJ.

### Principal Functions

The Office of the Police Ombudsman for Northern Ireland provides an independent, impartial police complaints system for the people and the police of Northern Ireland. It investigates complaints about the Police Service of Northern Ireland, the Belfast Harbour Police, the Belfast International Airport Police, NCA officers in Northern Ireland and Ministry of Defence Police in Northern Ireland. The Office also undertakes investigations into certain complaints about Immigration Officers and Designated Customs Officials when operating in Northern Ireland through a legal framework developed jointly with the Home Office and DoJ.

The Police Ombudsman investigates complaints about the conduct of police officers and, where appropriate, makes recommendations in respect of criminal and misconduct matters. The Police Ombudsman also investigates matters referred to her by certain bodies, where appropriate, and reports on these matters to the DoJ, the NIPB and the Chief Constable. In addition, the Police Ombudsman publishes statements and makes policy recommendations aimed at improving policing within Northern Ireland. She also provides statistical reports for management purposes to the PSNI and to the NIPB and provides management information to the DoJ.

### THE POLICE OMBUDSMAN FOR NORTHERN IRELAND IS:

- established by the Police (Northern Ireland) Act 1998;
- accountable to the Northern Ireland Assembly;
- constituted and operated independently of the NIPB and the Chief Constable;
- required to have regard to any guidance given by the DoJ;
- an Executive Non-Departmental Public Body financed by a Grant in Aid from the DoJ.

### THE POLICE (NORTHERN IRELAND) ACT 1998 (AS AMENDED) DIRECTS THE POLICE OMBUDSMAN TO:

- exercise his powers in the way he thinks best calculated to secure
  - the efficiency, effectiveness and independence of the police complaints system,
  - the confidence of the public and of members of the police force in that system;
- observe all requirements as to confidentiality;
- receive complaints and other referred matters and to decide how to deal with them;
- investigate complaints, referred matters and matters called in for investigation by the Police Ombudsman;
- receive and record policy complaints and refer them to the Chief Constable;
- make recommendations to the Director of Public Prosecutions for criminal prosecution;
- make recommendations in respect of disciplinary action about police officers;
- notify the DoJ, NIPB and Chief Constable of the outcome of certain complaints, referred matters and any investigation which the Ombudsman initiates without a complaint;
- report to the DoJ annually;
- carry out inquiries as directed by the DoJ;
- supply statistical information to the NIPB;
- investigate a current practice or policy of the police if
  - the practice or policy comes to his attention under the Police (Northern Ireland) Act 1998; and
  - if he has reason to believe that it would be in the public interest to investigate the practice or policy.
- From 1 May 2024, the Ombudsman will have responsibility for investigating serious complaints about ICRIR officers.



**Note:** The statistics on complaints and allegations included in this report are taken from a live system and may be subject to future revisions. This means that the total number of complaints and allegations may change slightly from those published in previous Annual Reports or Statistical Bulletins. Revisions can be made for a number of reasons but are mainly due to more information coming to light during the natural course of the Office's work and the system being updated accordingly. Further information may be found in the Annual Statistical Bulletin which is published on our website.

Table 1 - Service Commitments		Performance against targets	
Key Aim	Targets	2023/24	2022-23
<b>Delivering Excellence in Investigations</b>	Resource and action all complaints and related allegations registered.	3,353 complaints 5% increase	3,197 complaints 8% increase
		5,848 11% increase	5,250 allegations <1% decrease
	Maintain or increase the number of complaints resolved through Informal Resolution.	254 9% increase	233 16% decrease
<b>Maintain Impartiality and Independence in Dealing with Complaints</b>	To maintain a level of 80% public awareness of the Office.	90% achievement	92% achievement
	To maintain a level of 80% awareness of the independence of the Police Ombudsman.	88% achievement	89% achievement
	To maintain a level of 80% confidence that the Police Ombudsman for Northern Ireland deals with complaints in an impartial way.	64% achievement	72% achievement
	To maintain a level of 80% of respondents who think that that they would be treated fairly by the Office if they made a complaint about the police.	73% achievement	78% achievement
	To maintain a level of 70% of complainants to feel that they have been treated fairly by staff in the Office.	67% achievement	65% achievement
	To maintain a level of at least 70% of police officers subject of investigation to feel that they have been treated fairly by staff in the Office.	75% achievement	68% achievement
<b>Develop and Implement Standards for the services we provide</b>	<b>Maintain or improve performance against the Service Charter</b>		
	<b>Police Officers</b> - thought they were treated with respect - thought staff were easy to understand - thought staff were knowledgeable - satisfied with the manner in which they were treated - thought their complaint was dealt with independently	89% achievement 87% achievement 75% achievement 51% achievement 77% achievement	80% achievement 81% achievement 64% achievement 46% achievement 70% achievement
	<b>Complainants</b> - thought they were treated with respect - thought staff were easy to understand - thought staff were knowledgeable - satisfied with the manner their complaint was treated - thought their complaint was dealt with independently	81% achievement 79% achievement 68% achievement 43% achievement 47% achievement	78% achievement 78% achievement 64% achievement 33% achievement 42% achievement
<b>Focus Efforts in Improving Policing</b>	The number of complaints about the Office to be no more than in 2021-22	61 complaints received	67 complaints received
	Continue to work with PSNI and NIPB in identifying how many recommendations have impacted on policing.	32 recommendations made	49 recommendations made

### Key Issues and Risks facing the Office

Within the governance processes of the Office, there is an embedded corporate approach to risk management. The Risk Register is reviewed by Executive Leadership Team on a regular basis making the Risk Register a dynamic document and is included as a standing item on monthly ELT agendas. Directors consider signs or warning of risks, examine existing controls to reduce or manage risks and if necessary take additional action. The Risk Management Policy was updated in December 2023 to ensure our approach to risk was in line with best practice.

In addition, the Audit and Risk Committee consider the Risk Register at each quarterly meeting. Further information in relation to risk management is contained in the Governance Statement at pages 49 to 56.

There were four key strategic risks facing the Office during 2023/24. These were:

- A risk that the Office will face reduced funding which will undermine the capacity and capability of the Office to meet its statutory functions;
- A risk that the Office would receive a further increase in complaints about the police in excess of the +/-5% tolerance levels and would not have the capacity to deal with these given existing caseload pressures;
- A risk that the impact of the Legacy Act on the cessation of Police Ombudsman investigations will undermine public confidence in the Office, and;
- A risk that the Office would not be in a position to deal with the strategic challenges facing it and in particular, the different pressures on staff of dealing with increased caseloads in the context of seeking to achieve Transformational Change.

### Explanation of the adoption of the Going Concern basis

The Office draws cash resource from the DoJ on the basis of need to pay and not as costs are accrued. Consequently, at the end of the financial year the Office had net liabilities of £352,733 for year ended March 2024. It is considered appropriate to adopt a going concern basis for the preparation of the financial statements as the Office is financed through Grant in Aid from the DoJ which draws its fund from the Consolidated Fund. Therefore, there is no anticipated liquidity risk in respect of the liabilities due in future years.

### Summary of Performance and Forward Look

The Office established an Annual Business Plan for 2023/24 as the final year of a four-year Corporate Plan. The four key aims in the Strategic Plan 2020/24 and in the Annual Business Plan 2023/24 were:

- to provide a high quality complaints and investigation service which is fair to all parties reflecting human rights standards in order to hold the police to account;
- to increase transparency in decision making in relation to police complaints, referrals and investigations and their outcomes;
- to work with criminal justice stakeholders to ensure our recommendations and research reports impact on policing policy, standards and practices; and
- to be ethical and accountable in our service delivery and use of public funds.

## Performance Analysis

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The Performance Analysis section provides more detail on how the Office has performed against each of these key aims during the 2023/24 financial year.

Table 1 on page 12 provides an overview of the key service commitments derived from the Annual Business Plan for the 2023/24 financial year. Further detailed narrative is included in the Performance Analysis section of this report starting on page 14.

Looking forward, the Executive Leadership Team has developed a Strategic Plan for 2024/27 outlining six strategic aims and objectives over the next three years as well as the first Annual Business Plan for 2024/25. The Strategic Plan for 2024/27 has been consulted on with staff both internally and with the DoJ.

The introduction of the Legacy Act on 1 May 2024 will significantly impact the work of the Office. Work is now underway to prepare for the impact of the communication of findings on a number of Historic Investigations in the 2024/25 reporting year. There is uncertainty however as to how this work will be funded as well as new responsibilities to provide information to the ICRIR and Omagh Bombing Public Inquiry. The King's Speech on 17th July 2024 highlighted the Government's commitment to repealing the Legacy Act and reform how the ICRIR works. As the Government would not be drawn on a timeline for repealing the Act, OPONI will fulfil its duty to provide information to ICRIR. The uncertainty around what the amended legislation will be and how that will impact on the work of OPONI and the relationship we will have with ICRIR remains to be seen.

### Forward Look Financial Position

The Office received a reduction in its budget for the 2023/24 year. This presented a significant challenge for the Office whilst facing ongoing inflationary pressures. Further, the Office has been advised by the DOJ that it must meet the costs of a new Case Management System from existing financial resources, which will mean the loss of investigator posts.

The budget for 2024/25 has been determined by the DOJ in conjunction with the DOF. This budget presents a significant challenge for the Office facing ongoing pressures arising from the delivery of the Transformational Change project and in particular the lack of additional funding for a new Case Management system.

### Operational Performance

Investigations by the Office are commenced on receipt of complaints from members of the public and referrals from the Chief Constable, Director of Public Prosecutions, NIPB, Secretary of State or the DoJ. The Police Ombudsman also has a statutory 'own motion' power to commence investigations. Investigations were concluded in 2023/24 by both the Current and Historical Investigations Directorates. The Current Investigations Directorate investigates matters that have occurred within 12 months of the subject of complaint or referral. An additional statutory gateway allows the Police Ombudsman to investigate 'grave or exceptional' matters that occurred more than 12 months previously. The Historical Investigations Directorate investigates complaints, referrals and own motion inquiries relating to deaths and serious injury occurring between 1 January 1966 and 10 April 1998.

### Current Investigation Department

The Office received 3,353 complaints during 2023/24, representing an increase of 5% when compared with 2022-23 when 3,197 complaints were received. This continued a trend, which saw a 17% increase in complaints received during 2021-22, as compared to the previous year and has reversed a previous downward trajectory, over a number of years, in respect of the number of complaints being received by the organisation.

The Chief Constable made 10 referrals to the Office during 2023/24, three of which related to allegations that police officers had abused their position for sexual purposes. This compares with 11 referrals, relating to a variety of matters, received from the Chief Constable during 2022/23.

During 2023/24 the Police Ombudsman commenced one own motion investigation relating to allegations of abuse of position for sexual purposes.

The Police Ombudsman exercised own motion powers to commence 11 investigations during the year compared with 15 during 2022/23. No statutory referrals were received from the Public Prosecution Service, the NIPB, DoJ or Secretary of State during the reporting period.

Investigations undertaken by the Current Investigations Department are categorised as A, B or C, dependent on the nature and complexity of the matters involved.

Category A casework generally involves loss of life or serious injury, sexual assault, statutory referrals and other serious matters. They are usually allocated for investigation to one of two 'Significant Case Teams'.

Category B cases relate to complaints involving physical injury, theft, discriminatory behaviour, serious neglect of duty associated with the conduct of criminal investigations and/or court proceedings and improper disclosure of information.

These complaints are normally dealt with by the Core Investigation Team.

Complaints categorised as Category C are usually concerned with incivility, breaches of police procedure and failure of duty which are assessed as being less serious and use of excessive force by police not accompanied by significant injury. This casework is retained for investigation by the Initial Complaints and Investigation Team.

The Police (Conduct) Regulations (Northern Ireland) 2016 enable the Police Ombudsman to make recommendations to the PSNI in relation to misconduct and/or performance matters. These include, disciplinary recommendations that police officers appear before a 'misconduct meeting' or in respect of the more serious charge of 'gross misconduct', a 'misconduct hearing'. In 2023/24 a total of 13 recommendations were made to PPS for prosecution of police officers and 203 recommendations were made to the Professional Standards Department of PSNI for disciplinary proceedings.

During 2023/24, the Police Ombudsman forwarded 32 policy recommendations to the PSNI. Six of these were of a strategic nature, 24 at an operational level and two related to areas for minor improvement.

Eleven of the policy recommendations were accepted. Two of these were in respect of social media, five were in relation to various aspects of record/information management, two related to investigations where the Investigating Officer is on long term absence and two were in respect of officers giving evidence in Court.

One recommendation was in relation to Armed Response Units using head mounted body worn video cameras, which was under active consideration by PSNI when our policy recommendation was made.

At the end of 2023 /24 responses were awaited from PSNI in respect of 20 policy recommendations. These relate to matters which include the use of body worn video; record/ information management; review of services instructions / policies; and driver training.

### Historical Investigations Directorate

As at 31 March 2024, the Police Ombudsman had a caseload of 442 complaints and referrals relating to historic matters of which 154 were subject of investigation. The remaining 288 matters were inactive due to the limitations of resourcing capabilities. Ten new complaints relating to historic matters were received during 2023/24.

During 2023/24, the Office continued to receive and investigate complaints about former RUC officers conduct relating to deaths and serious injury that occurred during ‘the Troubles’ in Northern Ireland while also planning for the impact of the Legacy Act. It is noteworthy that post 1 May 2024, the Police Ombudsman will continue to receive complaints about and investigate non-Troubles related matters. There are ten ongoing investigations in relation to non-Troubles related matters in the Historical Investigations Directorate’s caseload.

At the end of this reporting period, significant work was undertaken by the History Communications team to ensure timely communications with those victims and families whose investigations were not commenced due

to resource constraints and also to inform those individuals about the impact of the Legacy Act on their cases. The History Communications team also prepared communications for those victims and families whose cases would cease to be investigated due to the impact of the Legacy Act. Signposting information was also provided on how to contact the ICRIR.

### Performance against Business Plan

The Office’s Annual Business Plan for the year ended 31 March 2024 was set within the context of a four year Corporate Plan for the period 2020 - 2024. The Annual Business Plan for 2023/24 set out the following four key aims:

1. To provide a high quality complaints and investigation service, fair to all parties reflecting human rights standards in order to hold the police to account;
2. To increase transparency in decision making when dealing with complaints, referred matters, investigations and their outcomes;
3. To collaborate with criminal justice partners to ensure recommendations and research reports positively impact on policing policy, standards and practices; and
4. To be ethical and accountable in our service delivery and use of public funds.

These key aims were established by the Police Ombudsman and her senior management team and are supported by indicators that are reviewed each year to assist with measuring actual performance and focus on targets requiring attention. Specific reports were also provided to the DoJ Accounting Officer through the governance arrangements between the Office and the DoJ’s Policing Policy and Strategy Division.

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## Key Aim 1

**To provide a high quality complaints and investigations service, fair to all parties reflecting human rights standards in order to hold the police to account.**

This aim was underpinned by a range of performance indicators designed to increase the efficiency within which investigations are undertaken while ensuring the quality of those investigations.

The Office received 3,353 complaints during 2023/2024, representing an increase of 5% when compared with 2022/23 when 3,197 complaints were received. This continued a trend which saw a 17% increase in complaints received during 2021/22, as compared to the previous year and has reversed a previous downward trajectory, over a number of years, in respect of the number of complaints being received by the organisation.

The target for reducing the Category A cases, excluding history matters, to less than 70 was almost achieved, the caseload being 71 at 31 March 2023.

The organisation achieved its target of completing at least 25 Category A matters unrelated to ‘the Troubles’, finalising 28 of these investigations. Consistent with a second target to publish at least 15 Regulation 20 reports or public statements in connection with these Category A investigations, the Police Ombudsman issued 14 reports and/or statements, relating to a broad range of investigations.

There was considerable success in reducing the organisation’s Category B caseload, which was reduced during the 2023/24 reporting year by 8%. The Office has prioritised efforts to increase the timeliness with which this category of casework is undertaken and this year that target was exceeded as we completed 67% of these cases within 110 working days. Consistent with a second target to publish at least 15 Regulation 20 reports or public statements in connection with these Category B investigations, the Police Ombudsman issued 19 reports and/or statements, relating to a broad range of investigations.

The Category C caseload again increased in the 2023/24 reporting year. The Office received 3,353 complaints between 2023/2024. This is a 5% increase in the number of complaints received when compared with last year. It is also the highest number of complaints received in the last 5 years. Of the 3,353 complaints, received 91% were Category C cases.

The Office received 5,848 allegations between April 2023 and March 2024. This is an 11% increase in the number of allegations received when compared with 2022/23 reporting year. It is also the highest number of allegations received in the last 5 years. Of the 5,848 allegations received, 85% were Category C allegations.

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The target of reducing the total Category C caseload to 350 was not met due to an increase in Category C cases being received, staff absences due to sickness, maternity, staff leaving and the inability to recruit replacement staff due to budget constraints. Although the target was not met, the Office is satisfied with the achievements made, despite the challenges highlighted above.

The target of 90% in respect of completion of initial complaints processes within 10 working days was exceeded as we achieved an outcome of 92%.

The Chief Constable made 10 referrals to the Office during 2023/24, three of which related to allegations that police officers had abused their position for sexual purposes. This compares with 11 referrals, relating to a variety of matters, received from the Chief Constable during 2022/23.

During 2023/24 the Police Ombudsman commenced one own motion investigation relating to allegations of abuse of position for sexual purposes.

The Police Ombudsman exercised her own motion powers to commence 11 investigations during the year compared with 15 during 2022/23. No referrals were received from the Public Prosecution Service, DOJ or Secretary of State.

In line with the Office's quality assurance strategy, routine data cleansing was carried out alongside reoccurring thematic reviews including policy recommendations to PSNI with outcomes; misconduct outcomes; customer complaints and aged cases. Two separate thematic reviews were also carried out across the Current Investigations Directorate for the purposes of identifying areas for improvement in 2023-2024. These were thematic reviews of case categorisation guidance, and the informal resolution process.

Following finalisation of a series of significant 'Troubles related' investigations and publication of related public statements during 2022/23, the Office intended to complete an additional 12 'history' investigations and publish six related public statements during 2023/24. The target for case completion was met as 12 cases were completed but due to staffing issues, only two public statements were published.



## Key Aim 2

### **To increase transparency in decision making when dealing with complaints, referred matters, investigations and their outcomes.**

Building on work undertaken in the past two years to develop a youth engagement strategy, an on-going partnership with PSNI, NIPB, NICCY and a broad range of youth organisations has focused in 2023/24 on the establishment of a youth forum. Creating a forum, which can directly influence our work to begin to remove barriers to the complaints system for young people and raise awareness of the office, is a key action of the youth engagement strategy.

Although preparatory work has been undertaken in respect of a target to develop an engagement strategy to improve access to the police complaints system for vulnerable persons, a related strategy was not implemented during 2023/24. This will now be included in the Police Ombudsman's Business Plan for 2024/25.

The publication of an 'Impact' report to focus on the outcomes of complaints and strategic recommendations made to police was progressed during 2023/24 but paused due to competing organisational priorities. However, the concept of a case study based report was developed and enhanced, moving to an approach, which profiles policy and practice recommendations under an overarching theme, pulling linked outcomes from different investigations to demonstrate impact.

This concept of an 'Impact Report' will now carry forward to 2024/25 and be drafted and published in conjunction with the new Impact Department.

Following publication of a Memorandum of Understanding between the Chief Constable of the PSNI and the Police Ombudsman for the sharing of sensitive information, a target to develop and publish a similar MoU with the Security Service was set for 2023/24. Although at an advanced stage of development at the time of writing the Annual Report, this agreement has yet to be finalised and consequently its completion and publication has been deferred to 2024/25.

The Police Ombudsman intends to work closely with the new Chair of the Northern Ireland Policing Board to agree a new Information Sharing Protocol with that body which will support joint working to ensure the effective implementation of her strategic and operational recommendations to the Chief Constable.

In order to promote transparency, the Police Ombudsman has established a principle that all Memorandums of Understandings with external bodies and stakeholders are to be published. Work has been ongoing with the Legal Directorate and the ICIT and Investigations teams to ensure that full and adequate reasons are provided for her decisions made in relation to complaints and investigations.

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## Key Aim 3

**To collaborate with criminal justice partners to ensure recommendations and research reports positively impact on policing policy, standards and practices.**

Consistent with a target for commencement of a policy and practice investigation in respect of ‘the manner by which the PSNI identify and respond to vulnerability in order to identify opportunities for better resolution for members of the public’, the investigation was launched in March 2023. The Office has sourced subject matter experts from GB to assist in this investigation and has obtained advice from a senior social worker and also the Royal College of Psychology, the final report is to be published in 2024-25.

The Office set a target to establish and embed a ‘learning from complaints’ model with PSNI and the Northern Ireland Policing Board to ensure recommendations made by the Police Ombudsman are promptly addressed by PSNI. This was implemented during 2022/23 through a process by which recommendations are made to the PSNI in a ‘SMART’ template, which is also shared with the NIPB. This will, in due course, enable scrutiny of PSNI’s response to strategic and policy recommendations, particularly those which are declined or are subject of delayed implementation.

To address a target to ‘ensure effective disclosure to the Coroner’s Legacy Inquests’, the Police Ombudsman has established a lawyer-led Disclosure Unit. The work of this unit is detailed later in this Annual Report.

The Police Ombudsman recognises the benefits and learning to be gained from ‘participating in police oversight and Ombudsman networks for the purposes of identifying cross-jurisdictional issues and practices’. During 2023/24, the Police Ombudsman engaged with a number of international delegations and inquiries including a meeting in May 2023 with Ukrainian women as part of their study visit to Northern Ireland on the Women, Peace and Security exchange. The Office continued to engage with other police oversight bodies including the IPOC and GSOC. International research projects on police oversight provide valuable insights on models of regulation and oversight and in 2023, the Police Ombudsman and staff participated in a research project launched by the University of Strathclyde. In May 2023, the Head of Communications attended the Ombudsman Association conference and staff continue to participate in International Ombudsman Institute (IOI) training events.

## Key Aim 4

### To be accountable and ethical in the delivery of our service and use of public funds.

A key target for a number of years has been 'Ensuring progress of the CHS project board including ensuring that procurement of a revised Case Management System commences by 31 March 2024. The CHS Project Board continues to meet monthly headed by the Senior Director of Investigation as Senior Responsible Officer supported by a Project Board Manager. Despite a number of meetings with DoJ Sponsor Team and also economists from the Department of Finance, it has not been possible to achieve approval and to secure additional funding for the CHS project during this reporting year.

This is a key project for the Office as the Case Management System supports the complaints and investigations functions and if not supported, the Office will not be able to conduct investigations into complaints about police. The successful implementation of this project is a key deliverable for this Office.

In 2022, a Legacy Board was established to ensure an effective and efficient transition to the new arrangement being established for dealing with Troubles related investigations under the Legacy Act. The Chief Executive is the sponsor for the Legacy Board and is supported in that role by the Legacy Board Project Manager. The Board comprises the Chief Executive, the Police Ombudsman, Senior Director of Investigations, Director of History, Legal Director and staff as well as the Head of Communications. In 2023/24, an Internal Audit Inspection was conducted to ensure records management readiness for the introduction of the Legacy Act

and the provision of information to the ICRIR. The report on this Internal Audit inspection made a number of recommendations but overall the Internal Auditors considered the level of compliance was satisfactory.

A staff engagement survey was undertaken and targets were set to ensure a programme of work was identified to enable the matters raised in the staff engagement survey were fully addressed. Respondents to the survey indicated a desire to be more fully involved in the strategic and operational decision-making and also in policy development. In response to staff concerns about lack of involvement in decision making and policy development, in November 2023 the Executive and Senior Leadership Teams were established. The former comprises the Police Ombudsman, Chief Executive, Senior Director of Investigations, Director of History, Director of Investigations, Interim Director of Organisational Impact and Director of HR & Corporate Services. The latter comprises managers and functional heads from across the Office including complaints, investigations, corporate services teams, legal and Confidential Unit managers.

A key part of the Transformational Change project that is ongoing in the office is to establish leadership and management training for all staff who manage and are responsible for the performance of a team. This work has been supported by the Legacy Board Project Manager, the Head of Communications and the Training Officer. They organised two leadership

workshops with guest speakers from the University of Ulster and PWC. In 2024/25, a Back to Basics approach to Management and training for all managers will be rolled out. This work is vital to equip our existing and future leaders to meet the strategic and operational challenges ahead and to support the anticipated People Strategy that will underpin the Strategic Plan 2024/25.

In this reporting year, the Hybrid Working Policy was fully implemented and embedded. This policy is aimed at balancing effective and efficient working remotely for staff while supporting the organisation's operational needs and delivery of an effective and efficient police complaints system. Having undertaken a benchmarking exercise across other Ombudsman offices and police oversight bodies as well as other ALBs, it was agreed by the then Senior Management Team that a general working pattern of three days in the Office and two days working from home was appropriate to meet business needs. A staff survey was undertaken as part of a review and the outcome of the full results of this survey will be reported on in 2024/25 Annual Business Plan. 37.5% of staff responded to the survey.

In the last quarter of 2023/24, Office policies were reviewed and updated to reflect current legal and regulatory compliance. These included the Data Protection and Information Security policies as well as the Raising Concerns and Conflicts of Interest policies. This policy development work was necessary due to the Transformational Change driven by the Legacy Act and the need to restructure the Office to meet the challenges associated with this enforced jurisdictional change as well as other strategic drivers for change.

In this year, two limited Internal Audit Reports were delivered relating to the Property Handling and the Property Store and also Quality Assurance of Current Investigations. Work is ongoing to scope and deliver a plan for addressing the issues identified by the Internal Auditors. Although the remaining three Internal Audit Reports on ICRIR Records Readiness, Business Continuity Planning and Coroner's Legacy Inquests received a satisfactory rating, these limited reports resulted in a limited assurance report overall from the Audit and Risk Committee Non-Executive members.

The absence target for 2023/24 was set at a 5% reduction in short-term absence days and a 10% reduction on long-term absence days.

During April 2022 – March 2023, a total of 927 working days were lost to short-term absence. A 5% reduction in short-term absence translates to a reduction of just over 46 days, giving a target of 881 for April 2023 – March 2024.

The total working days lost to long-term absence for April 2022 – March 2023 was 1138. This 10% reduction equates to a target of 1025 days for April 2023 – March 2024.

The short-term absence for 2023/24 was 574 days lost. This was more than 300 days lower than the target of 881 days set out at the start of the year. This target has been met and in fact the short-term absence is 34% lower than the 881 days. Long-term absence however remained stubbornly high throughout the year with more than 300 days recorded above the target set at 1025 days. This target has not been met.

## Surveys

The Office has a statutory objective to secure the confidence of the public and the police through the efficiency, effectiveness and independence of the police complaints system that it provides. As part of our programme of continuous improvement, the Office commissions regular surveys of those who have made a complaint to the Office, officers who have been subject of complaint and the public in general. The outcome from these surveys are detailed below.

### Public Attitudes towards the Office

Each year the Office commissions an annual survey of public awareness of the police complaints system. Results from the 2023 survey (carried out between September 2023 and January 2024) indicate that public awareness remains at a high level.

90% of respondents were aware of the Police Ombudsman. Of those respondents that had heard of the Police Ombudsman, 88% knew that the Office was independent of the police and 64% were either fairly confident or very confident that complaints are dealt with in an impartial way. In addition, 72% of respondents believed that the Police Ombudsman would help ensure that police in Northern Ireland do a good job.

### Police Officer Satisfaction

The Police Officer Satisfaction Survey enables police officers who were subject to investigation by the Police Ombudsman's Office to express their views on the overall service provided by the Office.

The percentage of officers who felt that they had been treated with respect and advised staff were easy to understand was high at 89% and 87% respectively.

All responses showed an increase in officer satisfaction levels when compared to 2022/23 year. However, it is clear that there remains work to be done to explore the reasons for the levels of dissatisfaction on certain aspects of the service provided by the Office.

For instance, the survey results showed that 49% of officers were dissatisfied with the overall time to resolve the complaint and 47% of officers were dissatisfied with the frequency of progress updates. It is considered these results were due in part to pressures experienced by staff due to further increases in complaints from the public and also reduced staffing resources. As a result of budgetary reductions a freeze on recruitment was in operation for a significant part of the 2023/24 year.

### Complainant Satisfaction

At the end of each month, for all complaints which have reached their final conclusion a questionnaire is sent out to the person who made the complaint.

The results at the end of 2023/24, showed that over four fifths of complainants (81%) thought they had been treated with respect by the member of staff they had been dealing with and over three-quarters (79%) thought staff were easy to understand.

However, 47% thought their complaint was dealt with independently and 43% were satisfied with the manner in which their complaint was treated. Whilst we accept that the outcome of an investigation may impact the level of satisfaction with that investigation, and that these figures show an improvement from 2022/23, there is further work to be done to explore the reasons for the levels of dissatisfaction.

**Case Study 1****CIVILIAN DETENTION OFFICER DISMISSED AFTER ASSAULT CONVICTION**

A PSNI Civilian Detention Officer (CDO) was dismissed from the police after receiving a suspended prison sentence for assaulting a detainee in the custody suite at Musgrave Police Station in Belfast.

The dismissal followed an investigation which found that the police employee had twice used his knee to strike the man to the face, causing an injury to an eye and a bleed from his nose.

The incident happened in May 2020, after the detainee had been arrested on suspicion of breaching his bail conditions and assaulting police.

Police Ombudsman investigators obtained CCTV footage from the custody suite which showed that the detainee had been taken to a search room by two CDOs who suspected that he may have hidden drugs on his person.

After the man threatened to head butt the Detention Officers, the now former CDO used his forearm to “slam” him against a wall.

The other CDO, who was dealing with the man’s property, then rushed to assist and the man was taken to the ground. The assault happened as the CDOs held on to his arms and head and tried to apply handcuffs.

An audible pop could be heard on the CCTV footage as the blows connected.

Another CDO raised concerns about the incident with his supervisor and custody sergeant, which resulted in the matter being notified to the Police Ombudsman by the PSNI.

When interviewed about the incident, the now former CDO said the detainee had a history of spitting at police staff, and said he had used force to prevent him doing so again.

He said he chose to use his knee, rather than striking the man with his open hand or fist, as his trousers had a large foam pad at the knee and he considered it to be the “lesser of two evils.”

However, Police Ombudsman investigators noted that the assault occurred when the man’s arms and head had been restrained and he posed little threat.

The CDO was subsequently convicted of common assault and sentenced to four months imprisonment, suspended for 18 months.

After the CDO’s conviction, the Police Ombudsman reviewed the incident for misconduct, considering the assault to be “serious and unwarranted” and recommended that the PSNI should hold a misconduct hearing. The CDO was subsequently dismissed from the PSNI.

**Case Study 2****NO EVIDENCE THAT POLICE OFFICERS STOLE £2,000 FROM MOTORIST**

An investigation found no evidence to support a complaint that police officers stole £2,000 while searching a car near Newry in August 2023.

The complainant also claimed that police had no valid reason for stopping him.

However, a Police Ombudsman investigator who examined police body-worn video (BWV) of the incident, found no evidence to support the claims.

The footage did not show any money in the armrest between the front seats, as alleged by the complainant, and there was no indication that either of the two officers involved in the search had removed any cash from the vehicle.

The complainant was advised that his car was to be searched under the Misuse of Drugs Act and was asked if it contained anything that it should not, or anything that could not be accounted for. He made no mention of there being a large sum of money in the vehicle.

The investigator also noted that the complainant had appeared “agitated and confrontational” during the incident, talking over the officers as they were trying to explain the reason for the search, and asking how he could be certain they were police officers, even though they were in uniform and had been travelling in a marked police patrol vehicle.

He recorded the officers on his mobile phone and at one point opened his car door with force towards them.

He also refused to comply with instructions to turn off his engine and step out of the car, and it was only after several requests had been ignored that an officer pulled the key from the ignition, causing it to separate into different pieces.

However, an officer was able to quickly reassemble the key, after which the complainant was able to use it to restart the vehicle.

The body-worn video evidence also demonstrated that the officers treated the complainant with courtesy and respect.

The investigation was testament to the value of BWV in such situations, showing that the officers had a valid reason for stopping the complainant’s car and conducting a search.

There was, therefore, no evidence to support any disciplinary or other action against the officers involved.



**Case Study 3****OFFICER DISMISSED AFTER “PREDATORY BEHAVIOUR”**

A police officer was dismissed after an investigation found that he had sex with a vulnerable woman at an industrial estate in Antrim while on duty in 2016.

The incident came to light in 2019 when the woman called 999 to seek assistance.

Concerned for her safety, police officers took her to Antrim Police Station where she told officers that she had been at the same station in 2016 to report a burglary when an officer made inappropriate comments and touched her sexually.

The woman said she was experiencing a number of challenges in her life at the time.

She added that a short time after having consensual sex with the officer in a secluded area of trees in the industrial estate, he called to warn her not to tell anyone about what had happened.

The Police Ombudsman commenced an own motion investigation after the PSNI informed her about the woman’s claims.

Data obtained from police systems evidenced that the officer had travelled to the industrial estate in an unmarked police car similar in colour to a description provided by his victim’s friend.

The officer’s phone records revealed that he had called the woman seven times within two hours on the afternoon of the incident. Analysis showed that these calls had been made shortly before the officer left the police station, during his journey to the industrial estate and shortly after his return to the station.

His claim that his only contact with the woman had been to provide her with an update about the progress of the burglary investigation was then superseded by a further claim that the multiple calls made to the victim had been to seek more information about a bracelet stolen during the burglary. However, there was no specific mention of a bracelet in police records about the burglary.

A further claim that his visit to the industrial estate had been while on patrol was not supported by evidence from other members of his crew who had been in Newtownabbey at the time.

The Police Ombudsman submitted a file to the PSNI’s Professional Standards Department recommending that the officer should be disciplined.

A police misconduct hearing reached a unanimous decision that he should be dismissed without notice for multiple breaches of the PSNI Code of Ethics. These included failing to act with integrity and to uphold human rights, acting in a way that “may reasonably be perceived to be abuse, harassment, bullying or victimisation”, and behaving in a way likely to bring discredit on the Police Service.

Panel members found the officer guilty of gross misconduct, and noted that any lesser sanction than dismissal would have been “manifestly inadequate.”

The officer appealed the outcome, and in December 2022 his dismissal was upheld following an appeal hearing.

## Our Values and Service Charter

The Office has developed a set of Values and a Service Charter.

Both are important in that they underpin the way the Office operates and set a standard for how all staff are expected to work.

### Values

Our Values reflect how we intend to treat those who use our services:

- Independence
- Fairness
- Integrity
- Respect for others and their human rights

### Service Charter

The Service Charter derives from our Values.

The Charter makes a number of very clear statements about the service the Office seeks to provide;

#### ***Being Independent and Impartial***

- *We will investigate complaints and referrals free from any influence other than the evidence we have obtained*

#### ***Being Fair and Respecting Others***

- *We will treat people with fairness and respect for their rights (including their Human Rights)*

#### ***Being Accountable and Acting with Integrity***

- *We will do what we say we will and we will explain our decisions and findings clearly giving full reasons*

#### ***Being respectful and professional***

- *We will treat people with respect and be professional at all times.*

### Measuring success

We measure how well we do by asking people who use the service.

The following are examples of the questions, drawn from the Service Charter, which we now ask in measuring our performance.

- *We ask if staff treated respondents with respect and fairness*
- *We ask if they felt staff were knowledgeable and easily understood*
- *We ask respondents how clearly the complaints process was explained to them and how often they were updated*
- *We ask for their views on the quality of our correspondence and on the manner in which we treated their complaint.*
- *We ask them for their views on the time it took us to deal with the complaint*
- *We ask if they felt we dealt with the complaint independently*
- *We ask if they were satisfied with the way we handled the complaint*

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### Customer Complaints about the Office

In 2023/24, no complaints from a member of the public progressed to the Independent Complaints Assessor as the Third Tier Reviewer. However, the Independent Complaints Assessor was required to conduct a First Review on one case and a Second Review on one case due to the seniority of the staff member associated with the service complaints.

Complaints received by the Office are categorised as relating to the quality of service (including maladministration) provided by staff.

In respect of the decisions and outcomes of investigations, these can be more properly categorised as requests for a review of an investigation decision or outcome and there is no ability for a review in the Police Ombudsman legislation. Dissatisfaction with a decision of the Police Ombudsman or her staff are matters for the High Court by way of judicial review. In 2023/24, one case proceeded to an application for leave for judicial review about the outcome of a complaint and in this case, the High Court dismissed the application for leave for judicial review.

Within the year to 31 March 2024, there were 189 requests for a review of the outcomes of investigations. A total of 61 service complaints related to the quality of service provided by staff of the Office. This represents a decrease of 9% in the number of complaints from 67 in the year ended 31 March 2023. Of the 61 Service complaints received, 60 were from members of the public and one service complaint was received from a police officer. The main area of service complaints related to how our staff interacted with members of the public.

At the end of the reporting year 2023/24, only six of the 61 service complaints received remained open. Of the 55 complaints closed within the reporting year there was no further action in 25 complaints; eight complaints were informally resolved; there was remedial action taken arising out of nine complaints; 11 complaints led to apologies being issued; one investigation was re-opened as a result of a service complaint and one complaint was out of time. Two complaints were withdrawn; and an explanation for the decision was provided in one service complaint.

Information on the Office's Customer Complaint policy is available on our website at [www.policeombudsman.org](http://www.policeombudsman.org).

**Case Study 4****POLICE MISSED OPPORTUNITIES TO IDENTIFY MAN AS SUBJECT OF DISSIDENT THREAT BEFORE HIS MURDER**

An investigation found that the PSNI missed opportunities to identify the subject of a dissident republican threat, six months before he was murdered in December 2018.

Jim Donegan was shot dead by a lone gunman while waiting to collect his son outside a school on the Glen Road in west Belfast on 4 December 2018. On 7 June that year police had received intelligence that dissident republicans were planning to shoot an unnamed man “they believed to be involved in the sale of illegal drugs.” The intelligence identified the type of car driven by the man and stated that he regularly picked up his son from a school on the Glen Road, but provided no date for the anticipated attack.

Police Ombudsman, Mrs Marie Anderson, said a failure by police to link Mr Donegan to the threat and warn him about it had deprived him of the opportunity of taking preventative measures. However, she welcomed the PSNI’s acceptance and implementation of her recommendation for additional training for intelligence officers to help prevent a recurrence.

Police Ombudsman investigators identified a number of reasons why police had failed to identify Mr Donegan as the subject of the threat. One of these was the inability of police to link him to a car of the same make mentioned in the threat message. Although Mr Donegan did own and drive a car of that make, at the time of the threat it was registered to his wife. It was among a number of vehicles identified through police enquiries as potentially matching the details of the threat message.

A police intelligence officer accessed details of all these vehicles and their registered owners, including Mr Donegan’s wife. However, although her relationship with Mr Donegan was referenced, the officer made no checks in relation to him.

“Some additional enquiries at that early stage, in particular checking Mr Donegan’s profile, would have revealed that he had previously been the subject of a number of threats from dissident republicans and was likely to be the unnamed person referred to in the threat message,” said Mrs Anderson.

Mrs Anderson said that if the officer who made the enquiries had not retired before the conclusion of her investigation she would have made performance and disciplinary recommendations respectively in relation to the failure to make all reasonable enquiries and for omitting to make appropriate records of the enquiries he had undertaken.

Mrs Anderson also noted that previous information linking Mr Donegan to a personalised registration plate had not been entered into the vehicles section of his police profile, but acknowledged that police had dealt appropriately with two other dissident republican threats in June 2018.

She added that the case illustrated the importance to public confidence of police correctly applying procedures for referring matters to the Police Ombudsman for independent investigation. The PSNI instead notified her predecessor, Dr Michael Maguire, about the relevant sequence of events and conducted an internal review of intelligence handling in the case.

“There have been a number of occasions on which police have failed to make such referrals to my Office in relation to grave or serious matters, and this has raised significant concerns among bereaved families and their representatives,” said Mrs Anderson.

“This case demonstrates the need for independent investigation of such matters, given that the internal PSNI review of intelligence handling in this case came to the incorrect conclusion that the errors were procedural and required no further investigation.”

**Case Study 5****PSNI FAILED TO DEAL PROPERLY WITH DEATH THREAT**

The Police Ombudsman found that the PSNI had failed to deal properly with intelligence that a Carrickfergus man was to be shot dead, resulting in a failure to warn him about the threat before he was murdered. The intelligence was received three days before the body of 47-year-old Glenn Quinn, who had been beaten to death, was discovered at his home in the town. Police officers found the body when they forced entry to Mr Quinn's house shortly before 6.30pm on 4 January 2020. They were responding to information that he had been assaulted with baseball bats and had sustained head injuries and a broken arm.

Mr Quinn had been named in intelligence from an anonymous source which had been received by police shortly after 11 pm on 1 January 2020. The intelligence referenced his name and home address and stated that he was to be shot dead at the property.

The Police Ombudsman, Mrs Marie Anderson, said her enquiries had established that Mr Quinn had not been informed about the threat as he had not been associated on police systems with the address provided in the intelligence.

"This led to police failing to identify him as a target," said Mrs Anderson. "However, if police had visited the address it is likely that they would have been able to confirm that he lived there, which would have verified the credibility of the threat.

"This would have led to Mr Quinn being given a threat warning notice which would have provided him with an opportunity to consider police advice in respect of appropriate precautionary measures."

Mrs Anderson said visiting the address was "a reasonable line of enquiry that police ought to have pursued."

"In failing to do so it is my view that the officers involved failed to follow relevant PSNI procedures and comply with the Article 2 right to life requirements as reflected in that policy."

The Police Ombudsman recommended that one Duty Inspector should be disciplined for this failing, and said she would have made a similar recommendation about a second Duty Inspector if that officer had not retired before the conclusion of her enquiries.

However, after considering the evidence submitted by the Police Ombudsman, the PSNI decided that the serving officer should not be disciplined and instead should receive additional training.

Mrs Anderson expressed disappointment that her disciplinary recommendation had not been accepted "given the significance of the failings identified." She noted however that PSNI had accepted her recommendation for the introduction of formal training for police officers required to make critical 'life and death' decisions while responding to suspected death threats.

She also welcomed the PSNI's acceptance of a recommendation to ensure a consistent police approach to the assessment of threat messages, and noted that the PSNI had advised that it had suitable measures in place in relation to a third recommendation about when it is appropriate for officers to task out of hours enquiries to intelligence researchers.

**Case Study 6****‘MULTIPLE FAILINGS’ IN POLICE HANDLING OF INCIDENT BEFORE BELFAST MAN’S DEATH**

A Police Ombudsman investigation identified ‘multiple failings’ in how police managed the risks faced by a 36-year-old Belfast man who died after being restrained by officers while under the influence of cocaine. Gerard McMahon, from the Short Strand area of the city, died in hospital on 8 September 2016, 14 hours after being handcuffed and restrained in a face down prone position by police officers. Police had responded after being alerted to an altercation between Mr McMahon and taxi drivers near the Grand Opera House in Great Victoria Street.

Two officers were disciplined for failing to summon an ambulance more quickly after becoming concerned for Mr McMahon’s health. He later suffered a cardiac arrest. One of those officers was also disciplined for discharging CS Spray at Mr McMahon while the officers were attempting to restrain him. The officer’s two colleagues were also affected by the spray. The Coroner at Mr McMahon’s inquest in 2021 described the use of the spray as ‘not just unwarranted but also irresponsible.’

However, Police Ombudsman, Mrs Marie Anderson, has expressed disappointment that the PSNI decided not to implement a number of other disciplinary recommendations made following enquiries by her office.

These related to the way in which Mr McMahon had been handcuffed and restrained, and a delay in officers administering cardio-pulmonary resuscitation (CPR).

Although Mrs Anderson recognised that the three officers involved in Mr McMahon’s restraint had made determined and extended efforts to save Mr McMahon’s life, she said her enquiries had identified a series of concerns. She recommended that all three should face misconduct hearings which would have allowed “the evidence to be tested and the full range of disciplinary sanctions to be considered.”

She described as “unsatisfactory” the PSNI’s decision not to hold misconduct hearings as recommended, to implement disciplinary sanctions against only two officers in relation to only some of the identified failings, and to take no action against the third officer. However, she welcomed “a positive response” from the PSNI to recommendations for changes in police procedures as a result of lessons learned during her investigation.

These recommendations were made within four months of Mr McMahon’s death “to ensure improvements to policing practice at the earliest opportunity.” They included recommendations for improved training to help police officers better identify and respond to Acute Behavioural Disorder, a life-threatening condition often associated with drug use, which Mr McMahon had experienced prior to and while being restrained.

The Police Ombudsman’s investigation also identified failings by two police officers based in the PSNI’s Urban Call Management Centre. The officers were the subject of measures designed to improve their conduct for failing to request CCTV coverage of Mr McMahon following reports that he was potentially a risk to himself and others in the hours prior to being detained by police.

Mrs Anderson said: “This was a tragic case involving the death of a young man. I note the comments of the Coroner at Mr McMahon’s inquest who stated that my investigators had ‘discharged their duty impeccably and to a very high standard.’

“The investigation led to lessons being learned from tragic circumstances, and the improvement of policing via a number of recommendations which were accepted by the PSNI.”

**Case Study 7****POLICE OMBUDSMAN RECOMMENDS HEAD-MOUNTED CAMERAS FOR ARMED OFFICERS**

The Police Ombudsman recommended that Armed Response Officers should be provided with head-mounted cameras to ensure improved footage of weapons discharges.

It followed an investigation which found that footage recorded by the shoulder-mounted camera of an officer who fired a Taser had been obstructed, compromising its evidential value.

Mrs Marie Anderson said: “Body-worn video provides valuable evidence of the circumstances in which armed officers choose to use significant levels of force.

“In this case the footage was obstructed by the officer’s other police equipment, largely due to the camera having been mounted on the chest/shoulder area.”

The recommendation for head-mounted cameras is currently being considered by the PSNI.

Mrs Anderson made the recommendation following an investigation which found that an officer had been justified in firing Taser during an incident in north Belfast in August 2021.

Officers had been deployed after police received a 999 call stating that a man had made threats to kill a family member.

Police located his car outside the home of his former partner. A number of children were registered as living at the address.

Armed response officers were advised that the man had a history of violence, was immune to the effects of CS Spray, and had been involved in a previous incident in which it had taken eight police officers to restrain him.

Officers advised Police Ombudsman investigators that the man appeared to have been intoxicated, was irate, had blood dripping from a hand, and was holding a long slim item. They said they heard him shouting at someone else in the house.

The officer who fired the Taser said she did so when he went to re-enter the property after being told to come out with his hands on his head. Her account was corroborated by body-worn video footage and colleagues.

The first discharge missed but a second connected and the man was then successfully restrained by her colleagues.

Having considered the evidence, Mrs Anderson found that the use of Taser had been “reasonable, necessary and proportionate” in the circumstances, and noted that the officer had adopted a “graduated and flexible approach” to the situation in compliance with police instruction.



### Equality Monitoring of Complainants

The Office continues to monitor the profile of those who use its services. This is based on age, gender, religious belief, race or ethnic grouping, country of birth, marital status, disability, employment, having dependants, political opinion and sexual orientation.

During 2023/24, 61% of the complaints received were from males and 39% from females. The age profile shows that 2% of complaints received were from a person aged under 18, one fifth (20%) were received from a person in the 25 to 34 age group, with over a quarter (28%) of the complaints received in the 35 to 44 age group and just over one fifth (22%) of complaints were received from the 45 to 54 age groups. The community background result is of significance as it evidences that 54% of complaints received were from a Protestant community background and 28% from a Catholic community background. This is a significant change from previous years. The remaining 18% of complainants indicated that they were from neither a Catholic or Protestant community background. Two fifths (40%) of complainants self-reported having a disability. This is a significant proportion of complainants and as a result in 2024/25 the Office will consider how it deals with complainants who may be vulnerable due to a disability and staff's skills and awareness in this respect.

A detailed breakdown of statistics relating to equality monitoring, as well as complainant/police officer satisfaction levels and public attitudes towards the Office can be found on the Police Ombudsman's website, [www.policeombudsman.org](http://www.policeombudsman.org)

### Legal Services

The enactment of the Legacy Act 2023 has heralded a period of significant jurisdictional change for the Office of the Police Ombudsman and the Legal Department has played a central role in preparing the Office for such change. While the Bill made its way through the parliamentary process, the Legal Director participated in workshops organised by the Independent Commission for Reconciliation and Information Recovery ('ICRIR') to explain the Office's role and processes in relation to historical investigations. The Legal Department has continued to contribute to these workshops as they have expanded to include other departments. Internally, the Acting Director of Legal Services has contributed to the Office's ongoing Steering / Project Board meetings in preparation for the introduction of the Legacy Act.

The Legal Department has supported the Police Ombudsman in negotiations with the ICRIR which have resulted in a formal agreement under section 60ZD of the Police (Northern Ireland) Act 1998 ('the 1998 Act') which confirms 'procedures enabling PONI to independently investigate and determine complaints and other matters concerning designated ICRIR officers exercising the powers and privileges of a constable in Northern Ireland.' The Legal Department has further supported the Police Ombudsman in discussions with the Northern Ireland Office in advance of the enactment of supporting Regulations to the Legacy Act (the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (Commencement No. 2 and Transitional Provisions) Regulations 2024).

These Regulations allow the Police Ombudsman to ‘prepare or complete the investigation report or do anything subsequent to that’ until 30 April 2025, as long as the investigation was completed prior to the introduction of the Legacy Act. The Regulations will allow the Police Ombudsman to report on a number of significant troubles related investigations within the next year.

The Legacy Act has faced challenge before the High Court in cases brought by affected families. The Legal Department have acted for the Police Ombudsman in pre-action correspondence and subsequently in a successful application to act as a Notice Party in proceedings. The position of the Police Ombudsman in assisting the court was subsequently reflected in the findings of Judge Colton. His findings have been subject to appeal and the Legal Department continues to act for the Police Ombudsman in the matter before the Court of Appeal.

As well as its involvement in the Legacy Act litigation, the Legal Department has continued to act for the Police Ombudsman in the defence of civil proceedings brought against the Office. Office lawyers have regularly responded to pre action correspondence and where proceedings have been issued, have taken a pro-active approach in having cases defeated at the leave stage. Where there has been merit in challenges made against the Office, the Legal Department has provided advice to ensure matters are rectified and costs minimised. In one particular case, the Legal Department appeared before the Court of Appeal in a successful defence of a challenge where the Appeal Court provided welcome clarification on the issue of The Police Ombudsman’s adherence to Article 2 of the Convention.

The Office has been subject to complex third party disclosure applications, in both historic and current cases. This is a comprehensive and time-consuming exercise for proceedings in which the Office is not directly involved. The Office has continued to deal with these applications in an effective and efficient manner. However, where it has appeared that the information should be more appropriately sought from a direct party to the proceedings, the Office has made strenuous submissions in this regard. Provision of such disclosure will be made by the Disclosure Unit, under the remit of the Legal Department, as it expands within the new structures planned by the Office.

The Legal Department assisted the Police Ombudsman with queries arising from the preparation, drafting and presentation of a number of Public Statements under section 62 of the 1998 Act within the last year.

The Police Ombudsman has previously been challenged by way of Judicial Review in respect of three significant Public Statements. The Legal Department provided a robust defence on behalf of the Office at the Leave stage in October 2022 and at the full Hearing stage in March 2023, and continues to await Judgement in these cases. Such Judgement will provide clarification in relation to the Police Ombudsman’s ongoing publication of such Public Statements.

The Legal Department has continued to fulfil its obligations to the Coroner’s Legacy Disclosure Unit with regard to the ongoing Legacy Inquest Series, which has continued up until the commencement of the Legacy Act on 1 May 2024. This has required the proposal and application of redactions to material by way of a collaborative approach between the Office, the Coroner’s Service and the PSNI in an effort

to make this difficult and protracted task as effective and efficient as possible.

The Legal Department has ensured that the Coroner is properly updated at Preliminary Hearings. It has applied for 'Properly Interested Person' ('PIP') status where considered appropriate, and in such cases has instructed counsel to play a formal role in the inquest. In cases where the Office has not applied for or not been granted PIP status, the Legal Directorate has fulfilled the role of information provider, ensuring the provision of properly redacted material and the subsequent response to queries throughout the progression of the inquest. The Legal Director appeared before the Presiding Coroner in June 2024 and made submissions to assist with the timetabling of outstanding inquests.

There have been stringent efforts on the part of Coroners to have inquests completed and disclosure made to PIPs in advance of the commencement of the Legacy Act where possible and the Legal Department has assisted the Coroner's Service in this approach.

The Legal Department has continued to assist and support the Coroner's Service in lengthy and complex Current Inquests, including where the deceased has died following contact with police. The work of the Legal Department in relation to such current inquests mirrors that outlined above relating to the Legacy Inquests. Such Current Inquests will increase in number as more coroners and courts become available following the conclusion of the Legacy Inquest Series. The Office is committed to assisting and supporting the Coroner to fulfil his statutory functions.

The Legal Department has continued its role of providing legal advice to investigators in ongoing investigations by way of both oral advice and through the Office's intranet system. It has continued in its ongoing work of drafting and reviewing internal policy and external MOUs and Data Sharing agreements, and has collaborated with the Police Ombudsman and relevant external bodies in the renewal and updating of such agreements.

The commencement of the Legacy Act has initiated the Office's new role as a disclosure provider to the ICRIR. The Omagh Bombing Public Inquiry began formally in February 2024, when the Chair announced its Terms of Reference. The Legal Department has recruited a new Legal Advisor with remit for engaging with both bodies. The Legal Department has been further developed with the appointment of an additional Legal Advisor and an Apprentice Solicitor. Further legal appointments will be recruited for over the next financial year as the Disclosure Unit continues to evolve.

The Legal Department has continued to represent the Police Ombudsman at a range of meetings and functions with stakeholders and those with a particular interest in the work of the Office.

The Acting Director of Legal Services has continued to fulfil his duties as Data Protection Officer for the Office.

The Legal Department has arranged and attended both external and in-house training events in order to allow its lawyers to fulfil their Continuing Professional Development (CPD) requirements.

### Working with other Police Oversight Bodies

The Police Ombudsman continues to engage and communicate with policing oversight agencies internationally and in the rest of the UK, Northern Ireland and the Republic of Ireland and seeks opportunities for shared learning and joint training events in the practices of civilian investigation and oversight of police with GSOC in the Republic Of Ireland, IOPC in England and Wales (formerly the Independent Police Complaints Commission) and PIRC in Scotland.

### Media and Statistical work

Independent research reflects that 90% of people in Northern Ireland have heard of the Police Ombudsman and the Office is committed to ensuring that information about its work is communicated as widely as possible and via a range of channels.

The traditional media remain an important means of providing people with information and we are also building the use of social media in our communications.

We are proactive in issuing information about our work and also provide information in response to journalist's queries. In 2023/24, we responded to more than 100 media enquiries and the Police Ombudsman was interviewed by journalists from both local and national media outlets during this period.

In the past year, the findings from a number of investigations garnered substantial media and public attention. They included two significant public statements on Ombudsman investigations. The first, published in April 2023, concluded that the family of Patrick Kelly, who was abducted and murdered in 1974, was 'failed by police' as the result of a wholly inadequate investigation by the RUC.

This was followed in August of 2023 with the Ombudsman's statement regarding the circumstances of the murder of Gerard Lawlor in 2002 which found that although there were significant failings in the PSNI investigation, there was no evidence that police could have prevented Mr Lawlor's murder nor of collusive behaviours.

The outcomes of other high profile investigations featured heavily in local media, among them that the PSNI failed to deal properly with intelligence that a Carrickfergus man, Glenn Quinn, was to be shot dead, resulting in a failure to warn him about the threat before he was murdered.

An investigation into the death of Gerard McMahon who died 14 hours after being handcuffed and restrained in a face down prone position by police officers identified multiple failings and two officers were disciplined for failing to summon an ambulance more quickly after becoming concerned for Mr McMahon's health.

The dismissal of a PSNI officer for the theft of a bike and of a PSNI Civilian Detention Officer after receiving a suspended prison sentence for assaulting a detainee in a police custody suite also drew significant media coverage.

The provision of information through our statistical reporting is an important element of our work to demonstrate the effectiveness of the police complaints system.

Most of the statistics in this Annual Report were produced by a small internal unit, which seeks to make statistical information as clear and accessible as possible.

The Unit produces and publishes official statistics, including quarterly and annual statistical bulletins on the number of complaints and allegations the Office receives, as well as a range of reports, which are designed to meet the needs of particular groups and organisations.

These include monthly and quarterly reports to the NIPB and PSNI that provides them with regular information about trends and patterns in police complaints and assists the police service to identify any issues they may need to address with the NIPB to hold PSNI to account.

### Engaging with the people we serve

The Information and Communications Unit supports the engagement of the Police Ombudsman internationally and nationally and in particular worked with the IOI, Ombudsman Association and IPCAN during 2023/24 at various conferences and seminars.

Media coverage and other communications work helps to keep levels of public awareness high. The Office also engages directly with a myriad of individuals, groups and organisations across the year. This is central to ensuring not only that we increase understanding of our work, but also that we are listening to the issues or concerns which the people we serve may have.

In 2023/24, this kind of engagement took place with complainants and their representatives, elected representatives, partner organisations in the criminal justice family and those working in the voluntary and community sector, including with older people, with victims of crime, and with children and young people.

Work in partnership with PSNI and NIPB and NICCY continued during the year to engage meaningfully with young people and a new joint youth engagement forum will be established and begin its work in the next year.

### Official Requests for Information

As well as dealing with requests for information from complainants, police officers and the media as part of its normal business, the Office also receives requests made under both the Freedom of Information Act and the Data Protection Act. These requests are considered separately.

During 2023/24, the Office received 191 information requests. This is the highest number received to date and represents a 60% increase on the previous year when 119 requests were received. There was a noticeable shift in the nature of requests received, with the majority (130) being subject access requests made under the Data Protection Act 1998.

In 2023/24, the Information Tribunal heard an appeal from a decision of the Police Ombudsman and Information Commissioner. The appeal was brought by a requester in relation to an FOI request for emails relating to the former Police Ombudsman's engagement with journalists about the Loughinisland Documentary 'No Stone Unturned'. By virtue of section 63 of the Police Act 1998, the Police Ombudsman is statutorily barred from disclosing information relating to her functions except for the purposes of civil, criminal or disciplinary proceedings. The Information Tribunal upheld the Police Ombudsman decision in part and the matter is being further appealed by the Police Ombudsman to the First Tier Tribunal (High Court of England and Wales). That First Tier Tribunal appeal decision is awaited.

### Budgetary Framework

DoF is responsible for management of the NI Executive's Budget process in line with a budgetary framework set by HMT. The total amount a department spends is referred to as the Total Managed Expenditure (TME); which is split into Departmental Expenditure Limit (DEL) and Annually Managed Expenditure (AME). HMT and DoF do not set firm AME budgets as AME expenditure is volatile or demand-led in a way that departments and arm's length bodies cannot control. The DoJ monitors AME forecasts closely and this facilitates reporting to DoF, who in turn report to HMT.

As DEL budgets are understood and controllable, HMT sets firm limits for DEL budgets for Whitehall Departments and Devolved Administrations at each Spending Review. The NI Executive, based on advice from the Finance

Minister, will usually in turn agree a local Budget that will set DEL controls for Executive departments.

DEL budgets are classified into resource budgets (which include Non-Ringfenced Resources that pays for programme delivery and running costs and Ringfenced Resources that covers non-cash charges such as depreciation and impairment of assets) and capital budgets for spending on all other assets or investments.

Further detail on the Budgeting Framework can be found in the Consolidated Budgeting Guidance published by HMT at [www.gov.uk/government/publications/consolidated-budgeting-guidance-2024-to-2025](https://www.gov.uk/government/publications/consolidated-budgeting-guidance-2024-to-2025).

The Office's performance against Budgetary Control totals is set out in the table below.

	Final Plan 2023-24 £000	Outturn 2023-24 £000	Underspend / (Overspend) £000
<b>Resource DEL</b>			
<i>Non-Ringfenced</i>	10,666	10,343	323
<i>Non-Ringfenced Legacy Inquests</i>	312	228	84
<i>Ringfenced Depreciation /Impairment</i>	702	793	(91)
<b>Capital DEL</b>			
<i>General Capital</i>	99	11	88
<b>Total DEL</b>	<b>11,779</b>	<b>11,375</b>	<b>404</b>
<b>AME</b>			
<i>AME Resource</i>	(37)	(49)	12
<i>AME Capital</i>	-	-	-
<b>Total Managed Expenditure</b>	<b>11,742</b>	<b>11,326</b>	<b>416</b>

### Explanation of Variances

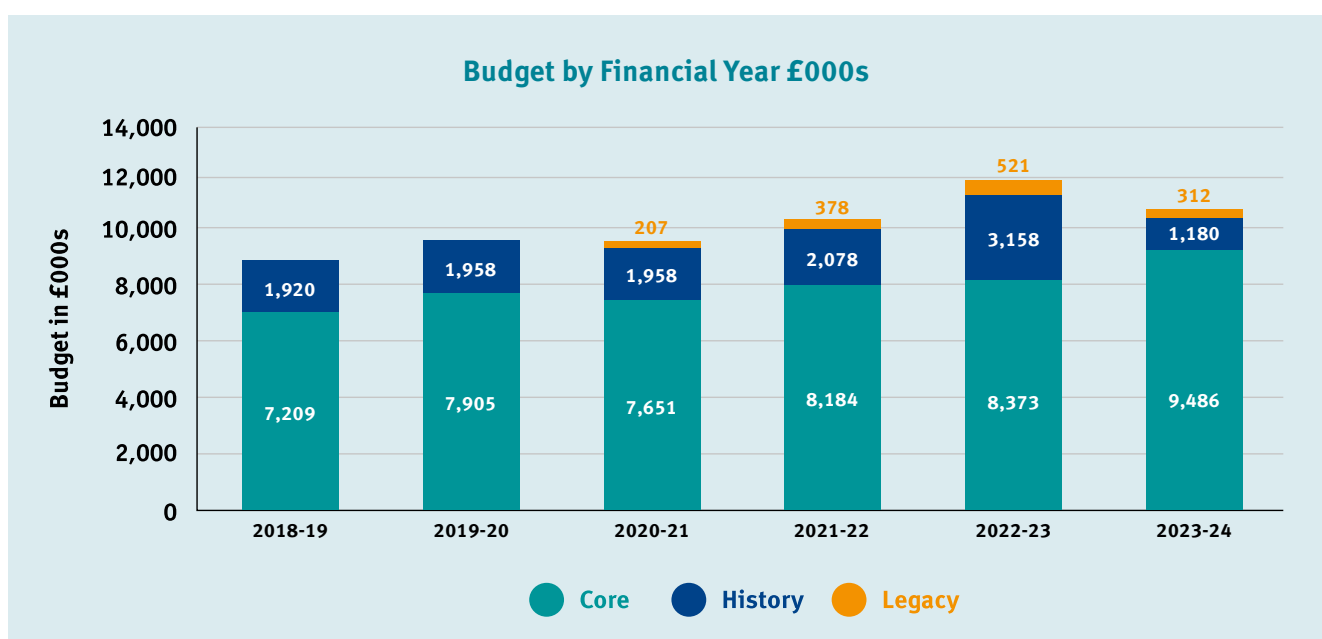
The £323k underspend in relation to Non-Ringfenced Resource DEL was mainly as a result of the challenges of recruitment and backfill for staff vacancies during the year. The £84k underspend in Legacy Inquests was largely down to the inability to recruit professional staff in post in the year and is a recurrent theme in this area. A significant proportion of the Depreciation/Impairment DEL cost of £793K relates to the depreciation charge brought about by the implementation of IFRS 16 – Leases in 2022 - 23. The Depreciation on the Right to Use assets that were recognised as a result, amounts to £470K (net figure after revisions) in this 2023-24 year. The Capital DEL underspend variance of £88K related to the provision of new CHS software and a new website, spend on both of which were delayed, with the capital spend moving to the 2024-25 year.

### Long Term Expenditure Trends

The Office, as a NDPB, is financed by public money. Therefore the overall context of reductions to budgets across the public sector as a whole have impacted on the resources available to the Office.

Since 2020-21, the Office has received funding to support the development of a small-dedicated team for the purposes of supporting the Lord Chief Justice's five year plan for Legacy Inquests. £521,000 was provided in 2022-23 and £312,000 for 2023/24 (Actual Expenditure is detailed in accounts Note 4).

The Police Ombudsman is aware of and accepts the impact of the state of public finances more generally. However, resourcing of the Office adequately to ensure it can operate effectively and efficiently is a key priority. The resourcing of the Office remains a key risk area in the Office's Risk Register.





In relation to historic investigations, the Ombudsman has consistently asserted publicly that the delays in completing and prioritising investigations has been due to difficulties in recruiting staff for this work. The future arrangements for dealing with the past in Northern Ireland continue to be the subject of much political discourse as the new ICRIR body is established and the legal challenge to the Legacy Act is heard in the Court of Appeal. The King’s Speech on 17th July 2024 highlighted the Government’s commitment to repealing the Legacy Act and reform how the ICRIR works. As the Government would not be drawn on a timeline for repealing the Act, OPONI will

fulfil its duty to provide information to ICRIR. The uncertainty around what the amended legislation will be and how that will impact on the work of OPONI and the relationship we will have with ICRIR remains to be seen.

Financial Review

The financial position as at 31 March 2024 is set out in the Statement of Comprehensive Net Expenditure and Statement of Financial Position on pages 78 and 79 respectively. The Office incurred net operating expenditure for the year of £11,315,424 (£11,123,359 for year ended 31 March 2023).

The table below shows the total net expenditure of the Office over the last three financial years.

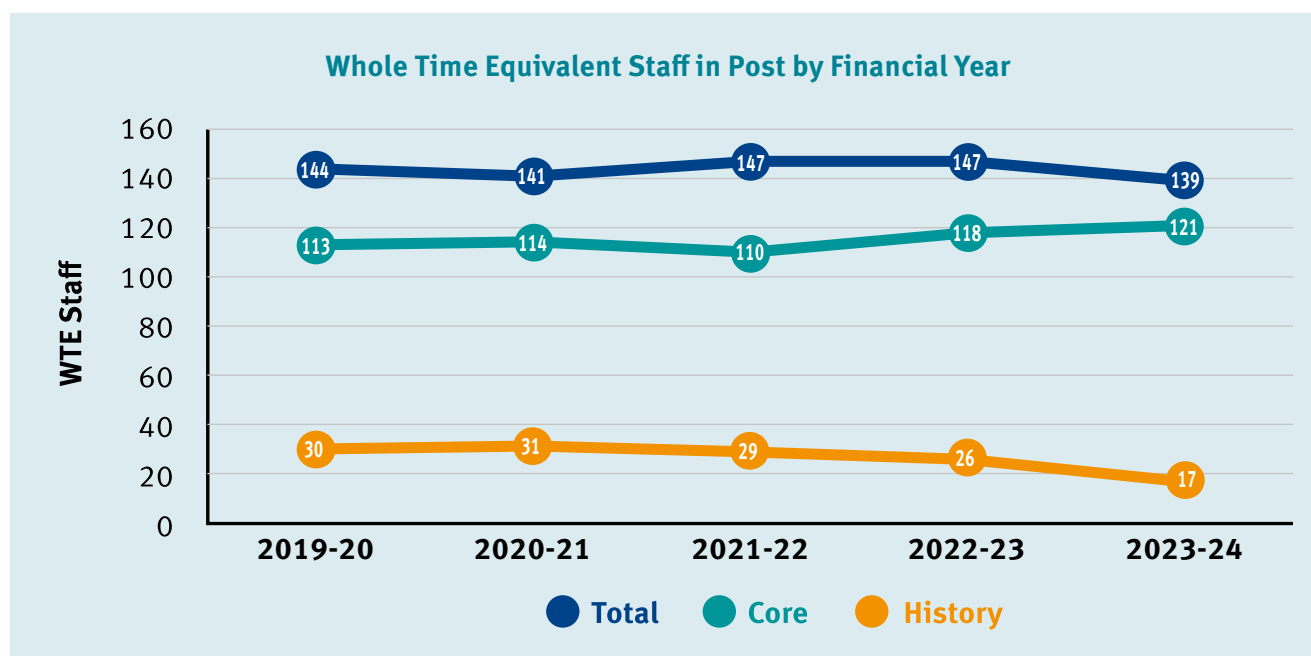
Expenditure	2023-24 £	(restated) 2022-23 £	2021-22 £
Staff Costs (Note 5)	8,062,841	8,126,998	7,759,001
Other expenditure (Note 6)	2,430,729	2,063,495	2,394,927
Other expenditure – non cash (Note 6)	890,975	962,463	253,043
Expenditure for the year	11,384,545	11,152,956	10,406,971
Income (Note 3)	(69,121)	(29,597)	(39,914)
Net Expenditure for the year	11,315,424	11,123,359	10,367,057

The table above shows a decrease of £64k in staff costs in 2023-24 compared with a £368k increase in 2022-23. As in previous years, staff costs account for a considerable percentage 71.3% (73.1% for 2022-23) of total net expenditure.

Other expenditure (excluding non-cash) increased by 367K up (17.1%) from £2,063K in 2022-23 to £2,431K in 2023-24.

The single largest contributor to this increase was the Direct Case Investigation costs, up by £235K on the 2022-23 expenditure figure, reflecting current sensitive investigations that are on-going.

The chart overleaf reflects the allocation of staff between Historic investigations and other staff. The average Whole Time Equivalent (WTE) staff in post remained at 147 for years 2021-22 and 2022-23. This figure has decreased in 2023-24 to 139 WTE.



### Financial Position

The total net liabilities of the Office as at 31 March 2024 were (£352,733) (£238,937 net assets as at 31 March 2023 (re-stated)).

### Property Plant and Equipment

Assets are valued at cost, adjusted as appropriate to reflect current replacement costs. The leasehold interest in respect of improvements carried out to New Cathedral Buildings has been capitalised under land and buildings and valued on the basis of existing use value at £241,302 at 31 March 2024 (£283,520 at 31 March 2023). The open market value of the leasehold interest in New Cathedral Buildings has been valued at £nil at 31 March 2024 (£nil at 31 March 2023). Details of the movement of property, plant and equipment are set out in Note 7 to the Accounts.

### Leases

From 1 April 2022, leases are accounted for under IFRS 16 - Leases. From that date, the Office recognises the assets and liabilities for leases with a term of more than 12 months.

A Right of Use asset is recognised to reflect the Office's right to use the leased asset and a lease liability to reflect the Office's obligation to make lease payments. The Right of Use Asset in the prior year was re-stated following the inclusion of a dilapidation provision – see Note 20 for full disclosure.

Depreciation on the Right of Use Asset and interest on the lease liability is charged to the Statement of Comprehensive Net Expenditure. Repayments of the lease liability are applied to the Statement of Cash Flows.

### Prompt Payments

The Office practice and 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.

The overall performance to pay within 10 working days for the year ended 31 March 2024 was 99.4%

(95.4% for the year ended 31 March 2023). The overall performance to pay within 30 days for the year ended 31 March 2024 was 100% (100% for the year ended 31 March 2023).

### Sustainability

The Climate Change Act (Northern Ireland) 2022 sets out a clear statutory target of zero emissions by 2050 and places a number of duties on each NI department, with DAERA named as the lead department in the Act. DAERA Sustainability Reporting Guidance 2022 – 23 dated April 2023 provides a suggested list of actions for government bodies until specific targets are developed for reporting purposes.

The Office, despite its small scale, endeavours to ensure that it minimises its environmental impact. The Office recycles paper, plastic, cardboard and cans, reducing significantly the amount of waste that is disposed of to landfill.

In October 2024 we reduced the number of pool cars from five to three and managers encourage sharing of cars and monitor the use of vehicles for business journeys monthly. This contributes to reductions in emissions as well as efficient use of resources.

The NI Executive approved a Single Use Plastic Action Plan produced by the Department of Agriculture, Environment and Rural Affairs. Consistent with this plan, the Office is currently seeking to identify ways in which it can reduce its use of Single Use Plastics. The Office attempts to use small amounts of single use plastic and have encouraged staff to adopt a plastic free Friday initiative.

During this accounting year the Office began a process of replacing lights with energy efficient LED lighting. This replacement programme will continue as and when required. This year a used battery collection point was established with the Premises Officer as point of contact. This ensures the safe disposal of the batteries, which reduces the chances of batteries being thrown away inappropriately.

As part of the 2024-27 Strategic Plan, a Sustainability Strategy will be introduced which will set out the Office's long term goals in relation to supporting sustainability. This will include our accommodation project with the goal of identifying premises which will fit the needs of the Office, including agile working and layouts to facilitate new ways of working.

### Auditors

The Financial Statements are audited by the Comptroller & Auditor General who heads the NIAO and is appointed by statute and reports to the Northern Ireland Assembly. Her certificate and report are produced at page 73.

The audit fee for the work performed by the staff of the Comptroller & Auditor General during the reporting period was £25,500 which relates solely to the audit of these financial statements (£14,200 in 2022/23).

The Comptroller & Auditor General may also undertake other work that is not related to the audit of the Office of the Police Ombudsman's Financial Statements, such as Value for Money reports. No such activity took place during the year.

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### **In Conclusion**

The achievements which are outlined in this Annual Report demonstrate a high level of performance by staff in the delivery of our statutory duties. Staff have continued to work with dedication and commitment to maintain an effective and efficient police complaints system and it is right that I should formally record my thanks to all my staff across the Office who, individually and collectively, continue to meet the responsibility and the privilege of delivering a vitally important service to the people of Northern Ireland.

Signed:

A handwritten signature in dark ink, appearing to read 'Hugh Hume', is written over a light blue horizontal line.

**Hugh Hume**

Accounting Officer

**3rd March 2025**

## Accountability Report

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### Overview and Corporate Governance Report

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

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

As a minimum, the corporate governance report must include:

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

#### Remuneration and Staff Report

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

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

#### Assembly Accountability and Audit Report

This section brings together 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 Northern Ireland Assembly.

## Director’s Report

### Police Ombudsman

The Police Ombudsman for Northern Ireland is a corporation sole and has a personal jurisdiction.

### Executive Management

The Police Ombudsman and Interim Accounting Officer was supported by an Executive Leadership Team

Mr P Holmes	Temporary Senior Director of Investigation
Mrs J Adams	Temporary Director of Historic Investigation
Mrs N Davis	Director of Current Investigation
Mrs P Gillespie	Director of HR and Corporate Services
Mrs L McKenna	Temporary Director of Organisational Impact and Support

### Register of Interests

A register of interests is maintained within the Police Ombudsman’s Office for the Ombudsman and all members of the ELT as well as Non-Executive members of the Audit and Risk Committee. No interests were identified which may cause a conflict of interest with management responsibilities. A copy of the register is available on the Police Ombudsman website. In addition, the Ombudsman also has in place a Conflicts of Interest policy whereby staff are required to declare actual, perceived or potential conflicts of interest in order that these can be managed effectively. A Conflicts of Interests Register is maintained by the Human Resources Manager.

### Customer Service Complaints

There were 61 complaints received during the year within the Customer Complaints policy (67 in the year to 03 March 2023). Further details are included in the Performance Report on page 28 above.

### Personal Data

Personal Information is defined in section 3 (2) of the Data Protection Act 2018 as, “any information relating to an identified or identifiable living individual...”. A ‘Personal Data Breach’ is defined at section 33(3) of the Data Protection Act 2018 as ‘a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or access to personal data transmitted, stored or otherwise processed’.

The Police Ombudsman is the Data Controller for the Office and is required by section 67 of the Data Protection Act 2018 to notify the Information Commissioner’s Office (ICO) of any breaches of personal data where that breach is likely to result in a risk to the rights and freedoms of an individual. There were two *potential* data breach incidents reported to the ICO in 2023/24. No further action has been taken by the ICO in relation to these matters. Further to this, the Office experienced a data breach in August 2024 before the publication of this report when the surnames and initials of staff in the Office at a point in time were shared with a number of applicants to a recruitment campaign. This issue was dealt with immediately with a number of actions progressing, including reporting to the ICO.

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The ICO have confirmed they are taking no further action in respect of the breach. An independent review was commissioned and any further recommendation from this will be taken forward.

Information Governance and Risk is managed within the Office within the context of the Risk Management framework covered in the Governance Statement. The Office has established an Information Assurance and Security Group that meets quarterly and is chaired by the Chief Executive.



## Statement of Accounting Officer's Responsibilities

Under the Police (Northern Ireland) Act 1998 as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the DoJ has directed that the Police Ombudsman prepare accounts for the financial year ended 31 March 2024 and subsequent financial years, in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual issued by HM Treasury ("the FReM") which is in force for the financial year for which the accounts are being prepared, together with any additional disclosure or other requirements as agreed with the Department of Justice.

The accounts shall be prepared so as to:

- (a) give a true and fair view of the state of affairs at 31 March 2024 and subsequent financial year-ends, and of the income and expenditure, changes in taxpayers' equity and cash flows for the financial year then ended; and
- (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by the NI Assembly or material transactions that have not conformed to the authorities which govern them.

Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view.

In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment, which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed with the Department of Justice and Department of Finance.

The Accounting Officer of the DoJ designated the Police Ombudsman as the Interim Accounting Officer of the Police Ombudsman for Northern Ireland. The Ombudsman held the role until from 31 July 2023 until June 2024 when Mr Paul Holmes, Senior Director of Investigations was appointed as Interim Accounting Officer until the appointment of the new Chief Executive in July 2024. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Office of the Police Ombudsman's assets, are set out in *Managing Public Money in Northern Ireland* issued by the DoF.

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

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

Signed:

A handwritten signature in dark ink, appearing to read 'Hugh Hume', is written over a light grey rectangular background.

**Hugh Hume**

Accounting Officer

**3rd March 2025**

## Governance Statement

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### Statutory Position

The Police Ombudsman for Northern Ireland was established under the Police (Northern Ireland) Act 1998.

### Governance Structure

The Police Ombudsman for Northern Ireland, in statute and by warrant of His Majesty, is responsible for the sound governance and effective internal control of the Police Ombudsman's Office. In law, the Police Ombudsman for Northern Ireland is a corporation sole and has a personal jurisdiction. There is no Board to be accountable to. As a Non-Departmental Public Body of the DoJ the Police Ombudsman is accountable to the Northern Ireland Assembly through the Minister of Justice. The Police Ombudsman is constituted and operates independently of the DoJ, the PSNI and the NIPB.

The Police Ombudsman is required by virtue of section 51(4) of the Police (Northern Ireland) Act 1998 to ensure that in the exercise of her functions, she provides an effective, efficient police complaints system, which secures the confidence of both the public and police.

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Police Ombudsman's policies, aims and objectives as set out in the Strategic and Annual Business Plans and agreed with the DoJ. I am also required to safeguard the public funds and the assets for which I am personally responsible in accordance with the responsibilities assigned to me in Managing Public Money in Northern Ireland.

### The Governance Framework

Corporate Governance describes the way in which an organisation is directed, controlled and led. The purpose of a Corporate Governance Framework is to facilitate accountability and responsibility for the effective and efficient delivery of an organisation's statutory responsibilities or aims and objectives. The Police Ombudsman is established to deliver on its statutory obligations under the Police (Northern Ireland) Act 1998 and is funded by public monies to do so. The Corporate Governance arrangements provide the framework to ensure that the organisation delivers on its statutory obligations and that it does so in accordance with the requirements placed on all publicly funded bodies regarding the stewardship of resources.

The Police Ombudsman has an established system of internal control, which is based on an ongoing process designed to identify and prioritise risks to the effective and efficient achievement of the Ombudsman's key strategic and business objectives and priorities. The system of control also provides an assessment of the likelihood of risks being realised and the consequent impact for effective and efficient management of risks. This system of internal controls has been designed to manage risk to an acceptable level rather than to eliminate risks entirely and as such does not provide absolute assurance of effectiveness.

The Corporate Governance Arrangements framework document provides information on the structures, roles and responsibilities, which have been established to ensure proper and effective management of affairs.

There are four key organisational roles and structures defined within the corporate governance arrangements – these are the Police Ombudsman, the Chief Executive as Accounting Officer, the Executive Leadership Team and the Audit and Risk Committee.

### **The Police Ombudsman**

The Police Ombudsman has responsibility for establishing the overall strategic direction of the Office within the policy and resources framework determined by the Minister for Justice and the DoJ. She is also responsible for promoting the efficient, economic and effective use of staff and other resources.

The Police Ombudsman began a period of absence as a result of illness in June of this year. The Ombudsman's powers were delegated to senior staff and in her absence, the Office continued to work to deliver against her vision and strategy for the office, and continued to publish information about our work. The Police Ombudsman returned to her role in January 2025.

### **The Chief Executive, as Accounting Officer**

The Chief Executive is designated as Accounting Officer for the Police Ombudsman by the Departmental Accounting Officer of the DoJ.

At the start of this reporting year Ms Olwen Laird, Chief Executive, was the Accounting Officer. However, due to her absence from the workplace from March 2023, the responsibilities of Accounting Officer were passed to Mr Adrian Doherty, Director of Corporate Services, effective from 3rd April 2023 until he left the Office in July 2023. Mr Paul Holmes, Senior Director of Investigations became the designated Accounting Officer between 18th July 2023 and 31st October 2023.

Thereafter, the Ombudsman assumed the role of Accounting Officer until the appointment of the new Chief Executive on 1st July 2024. During this period the key functions of the Office continued with investigations continuing as normal in line with operating processes in place. By the end of the reporting year a full Executive Leadership Team was in place with appointment of a permanent Chief Executive pending and subsequently commencing the role in July 2024.

### **The Executive Leadership Team (ELT)**

The ELT supports the Police Ombudsman by providing collective leadership and taking ownership of organisational performance and risks. The ELT oversees how the organisation plans, sets, communicates and monitors corporate objectives. It operates in an advisory and consultative capacity to the Police Ombudsman in respect of those matters for which the Ombudsman has specific statutory responsibility, offering guidance when sought.

### **The Audit and Risk Committee**

The Police Ombudsman is supported in her role by the Audit and Risk Committee. The Audit and Risk Committee comprised two independent external members who chair all Audit and Risk Committee meetings on an alternate basis. One took up post from April 2020 for an initial three-year term with an option for a further two years has exercised that option. The second member took up post from May 2023 for three years, extendable by a further two years.

Audit and Risk Committee meetings are convened on a quarterly basis and the Police Ombudsman, the Chief Executive and the Director of HR & Corporate Services normally attend each meeting along with a representative from the DoJ, the Head of Internal Audit and a representative from the NIAO as external auditor.

The Audit and Risk Committee has an established Terms of Reference, which was last reviewed and updated in January 2024. The responsibilities of the Audit and Risk Committee include advising the Police Ombudsman and Chief Executive on the strategic processes for risk, control and governance within the Office. The Audit and Risk Committee has oversight of key governance matters including Raising a Concern, Fraud and Theft, Gifts and Hospitality, Health and Safety and Direct Award Contracts. The Audit and Risk Committee produces an Annual Report on the effectiveness of the Committee in the discharge of their responsibilities in support of the Police Ombudsman and the Chief Executive as Accounting Officer.

### External Audit

The External Auditor of the Office is the C&AG of the NIAO. The NIAO undertakes an audit of the financial statements of the Office on an annual basis and provides a certificate for inclusion in the Annual Report and Accounts. The NIAO also provide, on an annual basis, a Report to those Charged with Governance which makes recommendations where matters have come to the attention of the NIAO during the course of their audit.

### Governance Arrangements

The Police Ombudsman for Northern Ireland operates under a Management Statement and Financial Memorandum (MSFM) with the Permanent Secretary of the DoJ. The MSFM sets out the broad framework within which the Office operates, subject to the legislation under which the Office was established and is required to comply.

The MSFM is supplemented by a MOU, which provides an operating protocol, which recognises the operational independence of the Ombudsman and also satisfies the rules of accountability and oversight for the effective and efficient use of public resources. The current MSFM and related MOU were agreed in October 2012. These are available on the Office website and in the library of the Northern Ireland Assembly. A process is underway across the NICS to replace MSFMs with “Partnership Agreements” in line with a new Code of Practice on Partnerships between Departments and Arm’s Length Bodies. DAO (DoF) 03/22 issued on 13 April 2022 advised of the publication of specific templates for Partnership Agreements for Corporation Soles such as Ombudsmen and Commissioners. The MSFM and MOU of the Office will be replaced with a Partnership Agreement during 2024/25.

Sitting alongside the MSFM, the Office has an established set of arrangements for Corporate Governance which was put in place in October 2012. The Corporate Governance Arrangements document was last reviewed and endorsed by the Police Ombudsman, the SMT and the Office’s Audit and Risk Committee in May 2021. These Governance Arrangements will be reviewed to ensure they remain appropriate in conjunction with the work to establish a new Partnership Agreement.

The Corporate Governance Arrangements document (which is available on the Office’s website) details the key principles of corporate governance which include openness, integrity and accountability and provides information on the structures, roles and responsibilities which have been established to ensure proper and effective management of the Office’s affairs.

In the absence of a Board, the role of the Non-Executive members of the Audit and Risk Committee includes the requirement to provide ‘constructive challenge’, a fresh, objective perspective and new ideas and a safe sounding board for new approaches. In addition, Non-Executive Audit and Risk Committee members are responsible for ensuring that all aspects of strategy and delivery of policy are scrutinised for effectiveness and efficiency.

As part of the sponsorship arrangements, the DoJ considers the performance of the organisation on a quarterly basis in line with the Management Statement and Financial Memorandum. This includes meeting formally with the Head of the Sponsor Division within the Department to discuss performance against the objectives and targets set out in the Annual Business Plan. In 2023/24 two meetings were held with DOJ. In addition, I keep the Department informed of relevant matters on an ongoing basis.

As an NDPB and in the context of the Corporate Sole arrangements, the Police Ombudsman complies with the Corporate Governance in Central Government Departments: Code of Good Practice NI to the extent that it is appropriate and relevant to do so.

### Conflicts of Interest

A standing item of Conflicts of Interest is included at the start of all Audit and Risk Committee, Executive Leadership Team, Information Assurance and Security Group and Quality and Improvement Committee meeting agendas. Any conflicts of interest declared are managed by the Chair of the relevant meeting and will normally require the withdrawal from the meeting in full or for the relevant part of the

meeting by the individual who has declared the conflict. All such conflicts of interests are recorded in the minutes of the meeting and are forwarded for inclusion in the organisational Conflict of Interest register. In the year to 31 March 2024, no conflicts of interest were declared in either: the Audit and Risk Committee or in Senior Management Team/Executive Leadership Team meetings. Similarly, there were none in the year to 31 March 2023.

### Risk Management and Internal Control

The Police Ombudsman has established procedures for risk management which include a Risk Management Policy and Strategy. There is an established Risk Register for the Office which details the key organisational risks that are faced at a point in time. The Risk Register is formally reviewed on a quarterly basis by ELT, however it is also considered as a standing item at each ELT meeting where new risks or significant changes to existing risks are discussed on a monthly basis.

I consider that the effective and proactive management of risk is a key role for the ELT and the management of risk is a central component of the ELT agenda. Each risk has been assigned to a member of ELT who is designated with responsibility for ensuring the oversight of that risk. These key risks are prioritised by likelihood and impact and categorised as low, moderate, high or extreme. Each individual risk on the Risk Register is also supported by a schedule which maps out the existing controls in place to manage the risk, any further work that is necessary and updates on progress to date. The Risk Register and actions are also regularly reviewed by the Audit and Risk Committee.

## Review of Effectiveness of the Governance Framework

### Executive Leadership Team (ELT)

The Executive Leadership Team, which is chaired by the Chief Executive or in their absence by the Police Ombudsman, meets on a regular basis throughout the year. During the financial year, there were 12 ELT meetings held. These meetings are designed to ensure the effective management of the day to day operation and governance of the Office and to ensure effective progress against the objectives and targets of the Annual Business Plan. The Police Ombudsman normally attends ELT meetings. The attendance by members at ELT meetings across the year was:

Marie Anderson, Police Ombudsman	11
Paul Holmes, Temporary Senior Director of Investigation	12
Julie Adams, Temporary Director of Historic Investigation	2
Susie Harper, Director Current Investigations, Fixed Term Contract (until 31 Dec 2023)	3
Adrian Doherty, Director of Corporate Services (until July 2023)	3
John McGinnity, Temporary Director of Corporate Services (until Jan 2024)	5
Paula Gillespie, Director of HR & Corporate Services (from Jan 2024)	5
Nikki Davis, Director of Current Investigations (from Dec 2023)	7
Louise McKenna, Temporary Director of Organisational Impact and Support (Jan 2024)	7

### Audit and Risk Committee

The Audit and Risk Committee met on four occasions in total across the year. Each meeting was chaired by a non-executive member. There was regular attendance at these meetings as outlined below:

Leo O'Reilly, Non-Executive member	4
Graeme Wilkinson, Non-Executive Member	4
Marie Anderson, Police Ombudsman	4
Adrian Doherty, Director of Corporate Services (until July 2023)	2
John McGinnity, Temporary Director of Corporate Services (until Jan 2024)	2
Paula Gillespie, Director of HR & Corporate Services (from Jan 2024)	1
DoJ, Sponsor Department	4
NICS Internal Audit Services	4
NIAO, External Auditor	4
External Audit Contractor	2

Each financial year, the Audit and Risk Committee produces a report on the effectiveness of the Audit and Risk Committee in support of both the Police Ombudsman and Accounting Officer. The report for the year ended 31 March 2024 states that the Audit and Risk Committee considers that, for the 2023/24 financial year its capacity to discharge its responsibilities in accordance with its remit has been constrained by vacancies in key senior posts in the organisation and limited engagement with the Department of Justice on options to address these issues on an interim basis.



During the financial year, the ELT and Audit and Risk Committee received a wide range of information within an agreed schedule including; the corporate Risk Register, statistical information on complaints and investigation caseloads, balanced scorecard information in relation to performance against Business Plan targets, management accounting information and other relevant material. Although there has been no formal assessment of the information provided, the Police Ombudsman, the ELT and the Audit and Risk Committee are satisfied with the quality, accuracy and timeliness of the information received.

#### **Department of Justice sponsor arrangements**

Governance meetings are held on a regular basis throughout the year between the Sponsor Division of the DoJ and in line with the provisions of the MSFM to discuss and monitor performance against the Annual Business Plan throughout the year. During the 2023/24 year there were two meetings held. Additionally the Office responds to a significant number of requests for information and to the requirements to submit returns to the DoJ on a regular basis on a range of matters to satisfy the governance requirements of the DoJ. There were no Ministerial directions given during the year.

#### **Risk Management**

The process of ongoing overview of key organisational risks has been effective across the financial year. Individual members of ELT have been pro-active in the management of the risks that have been individually assigned and the consideration of risk by ELT as a standing item on the agenda has enabled focused discussion on these risks and related actions required to address them.

There were four key strategic risks facing the Office during 2023/24. These were:

- A risk that the Office will face reduced funding which will undermine the capacity and capability of the Office to meet its statutory functions;
- A risk that the Office would receive a further increase in complaints about the police in excess of the +/-5% tolerance levels and would not have the capacity to deal with these given existing caseload pressures;
- A risk that the impact of the Legacy Act on the cessation of Police Ombudsman investigations will undermine public confidence in the Office, and;
- A risk that the Office would not be in a position to deal with the strategic challenges facing it and in particular, the different pressures on staff of dealing with increased caseloads in the context of seeking to achieve transformational change.

In order to address these risks the Office has continued to represent to the DoJ the impact of budget cuts to the Office as part of financial monitoring discussions, during formal governance meetings and in meetings between the Police Ombudsman and Permanent Secretary to the DoJ. The budget for 2022/23 included additional resources Historic Investigations, provided by the DoJ following the submission of a History Business Case for additional funding to support an enlarged team. As with all public bodies, the budget position remains difficult, as the budget allocation has been reduced in 2023/24.

### Budget Position and Authority

The Northern Ireland Budget Act 2023 received Royal Assent on 8 February 2023. The Act authorised the use of cash and resources in the year ending 31 March 2024.

### Significant Internal Control Issues

The Internal Audit service for the Office for the year to 31 March 2024 was provided by the NICS Internal Audit Service who operate to Public Sector Internal Audit Standards (PSIAS). The Internal Audit work programme for the year was set within a strategic internal audit plan. The plan gives assurance to the Accounting Officer on the effectiveness and efficiency of the operation of key systems and controls in the Office in order to deliver the statutory duties of the Office. On an annual basis the Audit and Risk Committee approves an annual audit plan and considers the adequacy of the management responses to findings and recommendations contained in audit reports. The Head of Internal Audit also produces an Annual Assurance report which provides assurances to me as Accounting Officer as to the effectiveness of the Office's overall systems of control. The Head of Internal Audit Annual Assurance report for the year ended 31 March 2024 provides 'limited assurance'. Details are provided in the Accounting Officer Statement on Assurance.

### Accounting Officer Statement on Assurance

In providing my statement on assurance I am informed by assurances provided to me from a range of sources. These include:

- An Annual Assurance Report from the Internal auditor which provides an overall assurance rating to me on the basis of work undertaken across a range of internal audit areas. The overall assurance that has been provided to me as Accounting Officer by the Internal Auditor. This 'limited assurance' is drawn from a range of internal audits carried out during the financial year and cumulative assurances derived from internal audit activity during previous years. The areas subject to audit and the related assurance levels are as follows:
  - Business Continuity Planning (satisfactory)
  - Coroner's Inquests Requests (satisfactory)
  - Oversight of Investigations – Current (limited)
  - Property Handling Policy (limited)
  - Records Transfer Preparedness (satisfactory)

In relation to the two limited assurance audits outlined, there has been ongoing communications with Internal Audit and action plans put in place to address the issues highlighted, managed by the Directors of the relevant Departments.
- The Audit and Risk Committee Annual Report which provides an overall assessment as to the effective functioning of the Audit and Risk Committee.
- The system of risk management within the Office with the risk register being reviewed in January 2025 to ensure risks are being identified and monitored appropriately.
- Progress updates in relation to issues raised in audit reports by relevant staff.
- Progress against key objectives measured via our Balanced Scorecard on a monthly basis.

- Review, update and application of key Policies in line with best practice with 19 Policies updated during 2023 /24.
- Ongoing update on actions identified as part of an Improvement Plan to ensure the Office is monitoring progress in key areas of business which require action and / or progress.

Subject to the above I consider that the overall system of controls, governance framework and risk management provide assurance to me that the Office can effectively and efficiently meet its objectives.

Signed:

A handwritten signature in dark ink, appearing to read 'Hugh Hume', written in a cursive style.

**Hugh Hume**

Accounting Officer

**3rd March 2025**

## Remuneration and Staff Report

### Remuneration Policy

The Pay Remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following the Secretary of State for Northern Ireland's 27 April 2023 Written Ministerial Statement (WMS) on the budget, the NI public sector pay policy guidance was published on 31 May 2023 in FD (DoF) 05/23. This was subsequently updated on 12 March 2024 in FD (DoF) 04/24 to reflect the return of Executive Ministers and revised departmental budgets.

Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff, including SCS, which runs to 31 July annually, is payable from 1 August directly after the award year. The pay award for 2022/2023, which was payable from 1 August 2023 is included within the remuneration payments of the audit year. The pay award for 2023/2024, payable from 1 August 2024, was paid in September 2024. The pay of NICS staff and SCS staff is based on a system of pay scales for each grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance.

The Office is not involved in NICS pay negotiations. Performance of staff is appraised by line managers against agreed objectives and targets.

### Service Contracts

The Civil Service Commissioners (NI) Order 1999 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Code published by the Civil Service Commissioners

for Northern Ireland specifies the circumstance when appointments may be made by exception to merit. Further information can be found at [www.nicommissioners.org](http://www.nicommissioners.org).

Unless otherwise stated below, 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 Civil Service Compensation Scheme.

The Police Ombudsman is appointed for a maximum of seven years as provided within paragraph 1(4) of Schedule 3 to the Police (Northern Ireland) Act 1998. Marie Anderson was appointed as Police Ombudsman on 16 July 2019.

The Non-Executive members of the Audit and Risk Committee during 2023/24 were Mr. L O'Reilly and Mr G Wilkinson. Mr L O'Reilly who was appointed on 1 April 2020 for a three-year term to 31 March 2023 (with an option for a further two years). Mr O'Reilly has exercised this option. Mr G Wilkinson was appointed on 25 May 2023 for a three-year term to 25 May 2026 (with an option for a further two years).

The following sections provide details of the remuneration and pension interests of the Police Ombudsman, the Chief Executive, members of the ELT and Non-Executive members of the Audit and Risk Committee.

### Salary and pension entitlements

The following sections provide details of the remuneration and pension interests of the most senior officials in the Office.

### Remuneration and pension entitlements (AUDITED INFORMATION)

Official	Salary (£000)		Benefits in Kind (to nearest £100)		Pension Benefit** (to nearest £1000)		Total (£000)	
	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Marie Anderson <i>Police Ombudsman</i>	145 – 150	145 – 150	-	-	58	58	205 – 210	200 – 205
Olwen Laird <i>Chief Executive (until Nov 2023)</i>	65 – 70 (100 – 105)*	100 – 105	-	-	35	-4	135 - 140	100 - 105
Paul Holmes <sup>1</sup> <i>Temporary Senior Director of Investigation</i>	65 – 70 (until 31 October 2023) (75 – 80)*	75 – 80	-	-	-	-	75 – 80	75 – 80
Julie Adams <sup>1</sup> <i>Temporary Director of Investigation</i>	65 – 70	65 – 70	-	-	-	-	65 – 70	65 – 70
Susan Harper <sup>2</sup> <i>Director of Investigation, Fixed Term Contract (until Dec 2023)</i>	55 – 60 (65 – 70)*	65 – 70	-	-	-	-	60 – 65	65 – 70
Adrian Doherty <i>Director of Corporate Services (until July 2023)</i>	20 – 25 (60 – 65)*	60 – 65 (60 – 65 full year equivalent)	-	-	-18	40	40 - 45	100 - 105
Nikki Davis <i>Director of Investigations (from December 2023)</i>	15 – 20 (60 – 65) *		-	-	6	-	65 – 70	
Louise McKenna <i>Temp Director of Organisational Impact (from January 2024)</i>	15 – 20 (60 – 65)*	-	-	-	1	-	60 - 65	
Paula Gillespie <i>Director of HR &amp; Corporate Services (from January 2024)</i>	15 – 20 (60 – 65)*	-	-	-	6	-	65 - 70	
<b>Non-Executive Audit and Risk Committee members</b>								
Leo O'Reilly	0 – 5	0 – 5	-	-	-	-	0 – 5	0 – 5
Graeme Wilkinson	-	-	-	-	-	-	-	-

\* These figures represent the WTE (Whole Time Equivalent) Figures

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

1 Julie Adams and Paul Holmes contribute to a partnership pension arrangement and as such there is no relevant pension benefit disclosure.

2 Susan Harper contributes to a partnership pension arrangement and as such there is no relevant pension benefit disclosure. Her fixed term contract ended on 31 December 2023.

## Salary

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

## Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Office and treated by HM Revenue and Customs as a taxable emolument. There was £Nil benefits in kind for the year ended 31 March 2024 (£Nil for the year ended 31 March 2023).

## Bonuses

The Office does not make bonus payments in respect of staff performance. No bonuses were payable to staff or to senior managers in respect of the year ended 31 March 2024 (£Nil for 31 March 2023).

## Fair Pay Disclosures

### Pay Ratios (AUDITED INFORMATION)

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

The banded remuneration of the Police Ombudsman, the highest-paid director in the Office, in the financial year 2023-24 was £145,000 – £150,000 (2022-23: £145,000 – £150,000). The relationship between the mid-point of this band and the remuneration of the Office's workforce is disclosed below.

2023-24	25th percentile	Median	75th percentile
Total remuneration (£)	£27,994	£34,695	£45,349
Pay ratio	5.27:1	4.25:1	3.25:1

2022-23	25th percentile	Median	75th percentile
Total remuneration (£)	£32,026	£33,647	£40,711
Pay ratio	4.61:1	4.38:1	3.62:1

Total remuneration includes salary, nonconsolidated performance-related pay, and benefits- in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Despite there being a pay lift in the year, the 25th percentile figure has decreased when compared with the 2022-23 figure. This is due, in part, to the large turnover of staff in the year, with a number of the new staff starting at Point 1 on the relative pay scale for their grade.

The values for the salary component of remuneration for the 25th percentile, median and 75th percentile were £27,994 (2022-23: £32,026), £34,695 (2022-23: £33,647) and £45,349 (2022-23: £40,711) respectively.

In 2023-24, no employee (2022-23: None) received remuneration in excess of the Ombudsman.

Remuneration ranged from £19,685 to £147,388 (2022-23: £17,866 to £147,388).

Percentage Change in Remuneration

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

- a) salary and allowances, and
- b) performance pay and bonuses of the highest paid director and of their employees as a whole.

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

Percentage change for:	2023-24 v 2022-23	2022-23 v 2021-22
Average employee salary and allowances	8.78%	0.27%
Highest paid director's salary and allowances	0.00%	3.00%

No performance pay or bonuses were payable in these years.

The reported increase in average salary of 8.78% includes the Pay Award. The award include progression & revalorisation for eligible staff. The Office has experienced significant turnover in staff in the current financial year, and as such, the above stated percentage changes in remuneration do not necessarily reflect the overall movement in the staff costs figure as detailed on Page 40 of the Performance Report.



**Pension Benefits (AUDITED INFORMATION)**

	Accrued pension at pension age as at 31/3/24 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31/3/24 £000	CETV at 31/3/23 £000	Real increase in CETV £000	Employer contribution to partnership pension account (Nearest £100)
Marie Anderson <i>Police Ombudsman</i>	40 -45	2.5 - 5	759	625	47	N/A
Olwen Laird <i>Chief Executive (left - 30/11/2023)</i>	45 - 50	0 – 2.5	938	853	24	N/A
Paul Holmes <sup>1</sup> <i>Temporary Senior Director of Investigation</i>	N/A	N/A	N/A	N/A	N/A	14,200
Julie Adams <i>Temporary Director of Investigation</i>	N/A	N/A	N/A	N/A	N/A	11,400
Susan Harper <i>Director of Investigation, Fixed Term Contract (left - 31/12/23)</i>	N/A	N/A	N/A	N/A	N/A	11,300
Adrian Doherty <i>Director of Corporate Services (left - 31/07/23)</i>	15 - 20 plus a lump sum of 50 - 55	0 plus a lump sum of 0	425	409	-21	N/A
Nikki Davis <i>Director of Investigations (from December 2023)</i>	15 - 20	0 – 2.5	213	208	3	N/A
Louise McKenna <i>Temp Director of Organisational Impact (from January 2024)</i>	15 - 20	0 – 2.5	329	320	-2	N/A
Paula Gillespie <i>Director of HR &amp; Corporate Services (from January 2024)</i>	10 - 15	0 – 2.5	173	169	3	N/A
<b>Non-Executive Audit and Risk Committee members</b>						
Leo O'Reilly	N/A	N/A	N/A	N/A	N/A	N/A
Peter Osborne	N/A	N/A	N/A	N/A	N/A	N/A

1 Paul Holmes, Julie Adams and Susan Harper opted to contribute to a partnership pension. The disclosure for such pension arrangements is the Employer Contribution only.

Note: Any members affected by the Public Services Pension Remedy may have been reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23, but are reported in the legacy scheme for the same period in 2023-24.

### Northern Ireland Civil Service Pensions

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

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

### McCloud Judgement

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

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

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

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

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

Eligible members with relevant service between 1 April 2015 and 31 March 2022 (the Remedy Period) will now be entitled to a choice of alternative pension benefits in relation to that period. i.e. calculated under the pre-reformed PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' rules or alternatively calculated under the reformed alpha rules. As part of this 'retrospective' remedy most active members will now receive a choice about their remedy period benefits at the point of retirement. This is known as Deferred Choice Underpin (DCU). For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice which will be issued by 31 March 2025.

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

As part of the remedy involves rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits may change for affected members and some figures previously reported may change. The 2023-24 pension disclosures above are calculated based on HM Treasury guidance using:

- a. Rolled back opening balance
- b. Rolled back closing balance
- c. CETV calculated by CSP on the rolled back basis
- d. No restatement of prior year figures where disclosed.

### Alpha

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

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

### Information on the PCSPS(NI) – Closed Scheme

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

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

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

Partnership Pension Account

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

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

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2023 was 6.7% and HM Treasury has announced that public service pensions will be increased accordingly from April 2024.

Employee contribution rates for all members for the period covering 1 April 2023 – 31 March 2024 are as follows:

Scheme Year 1 April 2023 to 31 March 2024

Annualised Rate of Pensionable Earnings (Salary Bands)		Contribution rates - all members From 01 April 2023 to 31 March 2024
From	To	
£0	£26,302.49	4.60%
£26,302.00	£59,849.99	5.45%
£59,850.00	£160,964.99	7.35%
£169,965 and above		8.05%

Cash Equivalent Transfer Values

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

CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) Regulations 1996 (as amended) and do not take account of any actual or potential benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken. The Lifetime Allowance will end in April 2024 and will be replaced by the Lump Sum Allowance and The Lump Sum And Death Benefit Allowance.

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

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

### **Real increase in CETV**

This reflects the increase in CETV 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 (which therefore disregards the effect of any changes in factors).

### **Compensation for loss of office**

*(This section is subject to audit)*

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme (Northern Ireland), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. Exit costs are accounted for in the full year of departure. Where early retirements are agreed the additional costs are met by the Office and not by the Civil Service pension scheme. There were no redundancy or other departure costs for the year ended 31 March 2024 (£Nil, for the year ended 31 March 2023).

### **Payments to Past Directors**

*(This section is subject to audit)*

There were no payments made to any former member of the SMT/ELT or former Police Ombudsman for the year ended 31 March 2024 (£Nil, for the year ended 31 March 2023).

### **Off Payroll Payments**

*(This section is subject to audit)*

The Office had two off-payroll payments during the year to 31 March 2024 totalling £27,500 (£Nil, for the year ended 31 March 2023).

### Police Ombudsman's Remuneration

The Police Ombudsman is remunerated on Judicial Scale 5.2. The Police Ombudsman's total remuneration, including benefits in kind, but excluding pension contributions, was £147,388 for the year ended 31 March 2024. The Police Ombudsman's remuneration during the year ended 31 March 2023 was £147,388.

The Police Ombudsman did not receive any benefits in kind during the year (£Nil, for the year ended 31 March 2023).

The Police Ombudsman is a member of the NICS Pension arrangements. For the year ended 31 March 2024, £50,407 was payable by the Office in respect of the Police Ombudsman's pension contributions (£45,898 for the year ended 31 March 2023).

### Staff Costs

(This section is subject to audit)

	2023-24	2022-23
<b>Amounts payable in respect of directly employed staff</b>		
Wages and Salaries	5,092,086	4,766,270
Social Security Costs	591,557	521,380
Employer's pension costs	1,480,929	1,356,955
<b>Total direct employee staff costs</b>	<b>7,164,572</b>	<b>6,644,605</b>
<b>Amounts payable in respect of staff on secondment, agency workers, temporary and contract staff</b>	<b>898,269</b>	<b>1,482,393</b>
<b>Subtotal – Staff costs</b>	<b>8,062,841</b>	<b>8,126,998</b>
<b>Less recoveries in respect of outward secondments</b>	<b>(69,121)</b>	<b>(29,597)</b>
<b>Total Staff Costs</b>	<b>7,993,720</b>	<b>8,097,401</b>
Of the total, £Nil has been charged to Capital		

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

The Public Service Pensions Act (NI) 2014 provides the legal framework for regular actuarial valuations of the public service pension schemes to measure the costs of the benefits being provided. These valuations inform the future contribution rates to be paid into the schemes by employers every four years following the scheme valuation.

The Act also provides for the establishment of an employer cost cap mechanism to ensure that the costs of the pension schemes remain sustainable in future.

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

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

For 2023-24, employers' contributions of £1,411,737 were payable to the NICS pension arrangements (2022-23 £1,462,396) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £44,797 (2022-23 £51,612) were paid to one or more of the panel of two appointed stakeholder pension providers.

Employer contributions are age-related and range from 8% to 14.75% (2022-23, 8% to 14.75%) of pensionable pay.

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

Employer contributions of £1,317, 0.5% (2022-23 £1,431, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £0. Contributions prepaid at that date were £nil.

Nil persons (2022-23: nil persons) retired early on ill-health grounds; the total additional pension liabilities in the year amounted to £0 (2022-23: £nil).



Average number of persons employed  
(This section is subject to audit)

The average number of whole time equivalent (WTE) persons employed during the year was:

	2023/24	2022-23
Directly employed permanent Police Ombudsman Staff		
Management and executive	6	5
Administrative and support	31	34
Complaints and Investigation	83	83
Seconded, agency worker, temporary and contract staff		
Management and executive	1	1
Administrative and support	13	7
Complaints and Investigation	5	17
Total Average number of WTE persons	139	147

During the year to 31 March 2024, the average number of persons employed by the Office was 139. Over the same period there were 33 leavers and 22 new starts. The staff turnover during the 2023/24 year was 23.07% (21.6% during the 2022-23 year). Of those leaving, 24.24% were employed for less than one year.

Grade of Staff

The Police Ombudsman is remunerated on the Judicial Scales at Judicial Scale 5.2. The remuneration of members of staff in the Office is set within the NICS pay structures. The Chief Executive (resigned November 2023) and Senior Director of Investigation are remunerated on SCS Pay Scales.

	2023-24	2022-23
SCS Payscale 2	1	1
SCS Payscale 1	1	1

Staff composition

The profile of staff at 1 January 2024 shows that excluding employees from a non-determined background 54.95% are Protestant and 45.04% are Roman Catholic. The profile of staff at 1 January 2023 showed that 50.4% were Protestant and 49.6% were Roman Catholic.

In relation to gender composition, the overall profile of staff at 1 January 2024 shows that 47.10% were male and 52.89% were female (43.7% were male and 56.3% were female at 1 January 2023). As at 1 January 2024 there were four members of ELT, one of whom was male (25%), three were female (75%).

As at the end of the financial year, there were two members of staff remunerated at SCS scale, the Chief Executive and the Senior Director of Investigation. The Police Ombudsman is remunerated on the Judicial Scale 5.2. The Police Ombudsman is female. One of those currently remunerated at SCS grade is male (50%), one is female (50%).

The most recent ECNI monitored workforce statistics for 2021 for community background are 43.5% Protestant and 43.4% Roman Catholic and for gender are 47.6% male, 52.4% female. Within the Northern Ireland Public Sector, the level of female representation was higher at 65.9% female and 34.1% male.

Sickness Absence

The absence target for 2023/2024 was changed to differentiate between short term and long-term absence rates. The Executive Leadership Team set a target of a 5% reduction in short term absence and a 10% reduction in long-term absence. Based on 2022/2023 figures this equated to a reduction from 927 days lost due to short term absence to a target of 881 days lost.

The target for long-term absence for 2023/2024 was set at 1025 days, 10% of the 2022/2023 figure of 1138 days lost.

The short-term absence figure for 2023/2024 was 574 days lost, a drop of 307 (34%) days on the 881-day target.

Long-term absence for 2023/2024 accounted for 1494 days lost, an increase of 496 (48%) days on the 1025-day target.

The NICS data on sickness absence, published in March 2024, refers to statistics for October 2023 – December 2023. The headline figure for the October 2023 – December 2023 quarter was 3.6 days of absence per employee (average days lost per staff year equivalent).

### **Employee Engagement**

Following results of the staff engagement survey which was conducted during 2022, a plan was put in place setting out priorities for action identified through the survey results. A working group, comprising of staff across the Office was established and has continued to meet and progress actions into this business year. Actions were grouped under key themes – leadership, communication and engagement and learning and development. A log of activity is updated and demonstrates progress around each key theme and updates are provided to staff.

### **Equality, Diversity and Inclusion**

The Police Ombudsman values and welcomes diversity and is committed to creating an inclusive workplace for all and is committed to promoting equality of opportunity and diversity in her Office. The Office provides equal opportunity for all job applicants and employees.

Equality is a cornerstone consideration in the development and review of all HR policies which determine how staff are recruited and appointed, how they are managed and developed, assessed, recognised and rewarded.

The Office continues to meet its statutory obligations under the Fair Employment & Treatment (NI) Order 1998, which includes submission of an annual Fair Employment Monitoring Return and a tri-annual Article 55 Review to the Equality Commission for NI (ECNI), both of which assess the composition of the Police Ombudsman's workforce and composition of applicants and appointees.

As a public authority, the Office has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions. In March 2022, the Police Ombudsman and Chief Executive submitted a revised Equality Scheme for the period 2022-2027 to the Equality Commission for Northern Ireland (ECNI).

### **Employment, training and advancement of disabled persons.**

The Office is committed to the employment of disabled people and operates a Guaranteed Interview Scheme (GIS) which ensures a guaranteed number of disabled applicants, who meet the minimum essential criteria for the role they have applied for, are offered an interview.

We are committed to ensuring that reasonable adjustments are made for staff who are or disabled to ensure that they can continue to be effectively employed in the Office.

The Office has also introduced a Disability Passport for any staff who present with or disclose a disability. This passport assists staff when moving teams and also helps line managers to understand the nature of the person's disability and to make adjustments, if required.

All selection panel members complete mandatory recruitment and selection training and appointments to the Office are made on merit based on the basis of fair and open competition.

### **Learning and Development**

The Office recognises the importance of having skilled and engaged employees and continues to invest in learning and development. The diversity of roles across the Office means continuing professional development requirements, changes in legislation and professional practice result in many and varied training activities delivered in any one year.

Training is delivered in a variety of learning delivery channels (including classroom delivery, online and virtual classrooms), providing flexible access to learning. In 2023/24, we expanded our suite of mandatory e-learning to broaden our knowledge of diversity, disability, neurodiversity and vulnerability.

In April 2023, our second cohort of investigators commenced the Professionalising Investigations Programme (PIP). Delivered over a four-month period, the programme is based on current policing practice and the College of Policing PIP Curriculum and Assessment Strategy, enhanced for our oversight role. In support of the PIP workplace based assessment, we also updated the training provided to our internal assessors.

Having evaluated our approach to the first programme, we worked with Skills for Justice to develop a bespoke course, enhancing both our assessment skills and internal quality assurance knowledge and capability.

The use of digital media, digital devices and social media has increased greatly in the past decade. Digital devices and retrieval of digital media are now a feature of most of our investigations. Staying abreast of the technology and investigative practices has presented its challenges but this year we negotiated access to the College of Policing Managed Learning Environment and specifically a digital investigation programme "Operation Modify". This now provides us with the opportunity to develop the digital investigations skills and knowledge of 80 investigation staff while having ready access to new and learning material as it become available.

### **Employee Consultation and Trade Union Relationships**

The Police Ombudsman recognises the importance of good industrial relations and is committed to effective employee communications. Trade Union representation is open to all employees and the Office has an established Joint Negotiating Consultative Committee with formal recognition of two staff unions, NIPSA and Unison (although there is no Unison representatives in the Office). The Office also holds monthly informal JNCC meetings with local representatives. In 2023-24 the Office also consulted with non-union represented staff on the draft Hybrid Working policy to ensure the views of all of the staff were considered as part of that consultation process.

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## Health and Safety

The Office is committed to providing for staff and visitors an environment that is as far as possible safe and free from risk to health and safety. A standing sub-committee on health and safety operates under the Joint Negotiating Consultative Committee. A quarterly health and safety report is also considered on the ELT agenda.

The Office carried out two fire drills during 2023–24, in line with the Health & Safety Executive guidelines and our Health & Safety Policy.

A review of DSE risk assessments was conducted and staff were requested to complete the assessment if they had not already done so. A register of those assessments is maintained and reviewed by the Premises Officer.

During the year, training for Automated External Defibrillators (AED) was undertaken by eight staff members who are now trained in the use of a defibrillator. Three staff member have trained as mental health first aiders and five staff members have completed first aid training. All health & safety information is displayed on the Human Resource noticeboards on each floor of the building.

## Northern Ireland Assembly Accountability Report

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### Expenditure on Consultancy

The Office incurred expenditure of £nil (£nil for the year ended 31 March 2023) on consultancy during the year ended 31 March 2024.

### Regularity of Expenditure

(This section is subject to audit)

There were no losses or special payments in the year ended 31 March 2024, none for the year ended 31 March 2023.

### Fees and Charges

(This section is subject to audit)

No fees are chargeable by the Office for making a complaint about police officer conduct or about the service provided by the Office. All complaints received are investigated free of charge to the person making a complaint.

Under the respective agreements in place, any costs incurred in the investigation of matters in relation to the NCA or the UK Borders Authority are recharged to the relevant authority on the basis of full cost recovery in order that all such investigations are cost neutral to the Office.

There have been no cost recharges under these agreements to date.

### Remote Contingent Liabilities

(This section is subject to audit)

In addition to contingent liabilities which are reported in Note 16 to the accounts on page 99 within the meaning of IAS 37, the Office is also required to report liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of contingent liability. There were no such remote contingent liabilities for the year ended 31 March 2024.



**Hugh Hume**

Accounting Officer

**3rd March 2025**

## Certificate and Report of the Comptroller and Auditor General to the Northern Ireland Assembly

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### Opinion on financial statements

I certify that I have audited the financial statements of the Police Ombudsman for Northern Ireland for the year ended 31 March 2024 under the Police (Northern Ireland) Act 1998 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 Police Ombudsman for Northern Ireland's affairs as at 31 March 2024 and of its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Police (Northern Ireland) Act 1998 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 this certificate.

My staff and I are independent of the Police Ombudsman 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 Police Ombudsman 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 Police Ombudsman 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 Police Ombudsman 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 report.

### Other information

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

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

I have nothing to report in this regard.

### Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Police (Northern Ireland) Act 1998 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 Police Ombudsman 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;
- 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 Police Ombudsman 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 Police Ombudsman 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 audit, certify and report on the financial statements in accordance with the Police (Northern Ireland) Act 1998 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 Police Ombudsman for Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the governing legislation noted above;
- making enquires of management and those charged with governance on the Police Ombudsman 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 Police Ombudsman 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 following areas: management override of controls through the posting of unusual journals and the extent of management bias within accounting estimates;
- 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;
- 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.

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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

6th March 2025

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2024

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

	Notes	2023-2024 £	2022-2023 [re-stated] £
<b>Income</b>			
Other Operating Income	3	(69,121)	(29,597)
<b>Total Operating Income</b>		<b>(69,121)</b>	<b>(29,597)</b>
<b>Expenditure</b>			
Staff costs	5	8,062,841	8,126,998
Depreciation and revaluation/impairment charges	6	793,182	676,887
Provision expense	6	93,404	277,069
Other operating expenditure	6	2,435,118	2,072,002
<b>Total Operating Expenditure</b>		<b>11,384,545</b>	<b>11,152,956</b>
<b>Net Expenditure for the year</b>		<b>11,315,424</b>	<b>11,123,359</b>
<b>Other Comprehensive Net Expenditure</b>			
Items that will not be reclassified to net operating costs:			
Net (gain) on revaluation of Property, Plant and Equipment	7	(85,733)	(41,895)
Net (gain) on revaluation of Intangibles Assets	9	(8,021)	(31,921)
<b>Comprehensive Net Expenditure for the year</b>		<b>11,221,670</b>	<b>11,049,543</b>

The Notes on pages 82 to 101 form part of these Accounts.

## Statement of Financial Position as at 31 March 2024

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

	Note	As at 31 March 2024 £	As at 31 March 2023 [restated] £
<b>Non-current assets:</b>			
Property, plant & equipment	7	408,243	523,073
Leasehold Right of Use Assets	8	986,300	1,046,416
Intangible assets	9	317,924	421,326
Trade and other receivables	10	6,614	4,323
<b>Total non-current assets</b>		<b>1,719,081</b>	<b>1,995,138</b>
<b>Current assets:</b>			
Trade and other receivables	10	122,649	178,899
Cash and cash equivalents	11	146,886	138,402
<b>Total current assets</b>		<b>269,535</b>	<b>317,301</b>
<b>Total assets</b>		<b>1,988,616</b>	<b>2,312,439</b>
<b>Current liabilities:</b>			
Trade and other payables	12	(894,042)	(639,985)
Provisions	13	(699,506)	(743,535)
Current lease liabilities	8	(328,446)	(352,534)
<b>Total current liabilities</b>		<b>(1,921,994)</b>	<b>(1,736,054)</b>
<b>Total assets less current liabilities</b>		<b>66,622</b>	<b>576,385</b>
<b>Non-current liabilities:</b>			
Non-current lease liabilities	8	(419,355)	(337,448)
<b>Total assets less total liabilities</b>		<b>(352,733)</b>	<b>238,937</b>
<b>Taxpayers' equity and other reserves:</b>			
Revaluation reserve		411,870	318,116
General reserve		(764,603)	(79,179)
<b>Total equity</b>		<b>(352,733)</b>	<b>238,937</b>



**Hugh Hume**

Accounting Officer

**3rd March 2025**

The Notes on pages 82 to 101 form part of these Accounts.

## Statement of Cash Flows for the year ended 31 March 2024

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

	Note	2023-24 £	2022-23 £
<b>Cash flows from operating activities</b>			
Net Operating Expenditure		(11,315,424)	(11,123,359)
Adjustment for non-cash transactions	6	890,975	962,463
Payments in respect of lease liabilities	8	(356,923)	(356,923)
(Increase)/Decrease in trade and other receivables	10	53,959	53,612
Movements in receivables relating to items not Passing through the Statement of Comprehensive Net Expenditure	10	(19,064)	(95,322)
Increase/(Decrease) in trade and other payables	12	254,057	56,868
Movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure	7,8	24,577	41,711
Use of Provisions	13	(137,433)	(131,224)
<b>Net cash outflow from operating activities</b>		<b>(10,605,276)</b>	<b>(10,592,174)</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	7	(8,759)	(78,211)
Purchase of intangible assets		(7,481)	(158,787)
<b>Net cash outflow from investing activities</b>		<b>(16,240)</b>	<b>(236,998)</b>
<b>Cash flows from financing activities</b>			
Resource grants from the Department of Justice		10,630,000	10,580,000
Capital grants from the Department of Justice		-	207,000
<b>Net financing</b>		<b>10,630,000</b>	<b>10,787,000</b>
<b>Net (Decrease)/increase in cash and cash equivalents in the period</b>	11	<b>8,484</b>	<b>(42,172)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	11	<b>138,402</b>	<b>180,573</b>
<b>Cash and cash equivalents at the end of the period</b>	11	<b>146,886</b>	<b>138,402</b>

The Notes on pages 82 to 101 form part of these Accounts.

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024

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

	General Fund	Revaluation Reserve	Taxpayers' Equity
	£	£	£
<b>Balance at 31 March 2022</b>	<b>257,180</b>	<b>244,300</b>	<b>501,480</b>
Resource grants from the Department of Justice	10,580,000	-	10,580,000
Capital grants from the Department of Justice	207,000	-	207,000
Comprehensive net expenditure for the year [re-stated]	(11,109,159)	73,816	(11,035,343)
Auditor's remuneration	(14,200)	-	(14,200)
<b>Balance at 31 March 2023 [re-stated]</b>	<b>(79,179)</b>	<b>318,116</b>	<b>238,937</b>
Resource grants from the Department of Justice	10,630,000	-	10,630,000
Capital grants from the Department of Justice	-	-	-
Comprehensive net expenditure for the year	(11,289,924)	93,754	(11,196,170)
Auditor's remuneration	(25,500)	-	(25,500)
<b>Balance as at 31 March 2024</b>	<b>(764,603)</b>	<b>411,870</b>	<b>(352,733)</b>

The Notes on pages 82 to 101 form part of these Accounts.



## Notes to the Accounts

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### 1. Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2023-24 Financial Reporting Manual (FReM) issued by 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 Office of the Police Ombudsman for Northern Ireland for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Office of the Police Ombudsman for Northern Ireland are described below. They have been applied consistently in dealing with items that are considered material to the accounts. See IAS 1 and IAS 8 for further guidance.

#### 1.1 Accounting convention

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

The financial statements are stated in sterling, which is the functional and presentational currency.

#### 1.2 Grant-in-Aid and capital grants

The Office of the Police Ombudsman for Northern Ireland was funded during the year to 31 March 2024 by Grant-in-Aid from the Department of Justice, Request for Resources A. All Grant-in-Aid received, which is used to finance activities and expenditure that support the statutory and other objectives of the Office, is treated as financing credited to the General Reserve, because it is regarded as contributions from a controlling party. Grant-in-Aid received towards the purchase of items of property, plant and equipment or intangible assets is also credited directly to the General Reserve.

#### 1.3 Value Added Tax

The Office of the Police Ombudsman for Northern Ireland is not registered for VAT. All transactions are therefore stated inclusive of VAT.

#### 1.4 Income

Income represents services provided to the Office of the Police Ombudsman's customers in the public sector as invoiced.

#### 1.5 Property, plant and equipment

Property, plant and equipment comprises leasehold improvements to New Cathedral Buildings, fixtures and fittings and information technology equipment.

Items of property, plant and equipment are capitalised if they are intended for use on a continuous basis and their individual original purchase cost is £1,000 or more. Items with an individual cost of less than £1,000 but, when taken together, represent a significant investment will be grouped.

The materiality threshold for a group of items is £3,500. Items costing less than £1,000 that are not part of a group are written off in the year of purchase.

Leasehold improvement expenditure has been capitalised and is revalued to a depreciated value of the leasehold improvements in their existing use using professional valuations. Valuations are carried out each year by professional external valuers, employed by the Land and Property Services (Valuations), in accordance with the Appraisal and Valuation Manual prepared and published by the Royal Institution of Chartered Surveyors, as at 31 March 2024. The lease of the building was renewed on 1 July 2020 for a 10-year period with the option of a break clause after 5 years, which was extended to 6 years in December 2024. There is reasonable certainty that the break clause will be utilised in the next financial year, and as such, the lease has been re-measured to end on 30 June 2026. The valuation as at 31 March 2024 reflects this decision.

The Office of the Police Ombudsman for Northern Ireland's property, plant and equipment is revalued annually using indices compiled by the Office for National Statistics. Any surplus/loss on revaluation is treated as follows:

- An unrealised surplus arising from the revaluation of Property, Plant and Equipment is credited to the Revaluation Reserve unless it reverses a revaluation decrease of the same asset previously recognised to the Statement of Comprehensive Net Expenditure, to that extent.
- A loss arising from the revaluation of Property, Plant and Equipment is debited to the Revaluation Reserve to the extent that gains were recorded previously and, otherwise, to the Statement of Comprehensive Net Expenditure.

Property, Plant and Equipment is reviewed annually for impairment.

## 1.6 Depreciation

Items of Property, Plant and Equipment are depreciated on a straight-line basis in order to write off the valuation, less any residual value, over their expected useful economic lives.

The estimated useful lives of Property, Plant and Equipment, which are reviewed regularly are summarised under each category below:

Category:	Estimated useful lives:
Buildings - leasehold improvement expenditure	The remaining term of the lease
Furniture and fittings	3 - 10 years
Information Technology:	
- PCs, peripherals and other related equipment	4 – 7 years
- Servers	7 years

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## 1.7 Intangible assets

Expenditure on intangible assets is recognised when the Office of the Police Ombudsman for Northern Ireland controls the asset; it is probable that future economic benefits attributable to the asset will flow to the Office and the cost of the asset can be reliably measured.

The Office's intangible assets consist of a bespoke information technology system for recording complaints (Case Handling System – CHS), and purchased software licences where expenditure is £1,000 or more. Intangible assets are revalued annually using appropriate indices compiled by the Office for National Statistics. Any surplus/loss on revaluation is treated as follows:

- An unrealised surplus arising from the revaluation of an intangible asset is credited to the Revaluation Reserve unless it reverses a decrease of the same asset previously recognised in the Statement of Comprehensive Net Expenditure, to that extent.
- A loss arising from the revaluation of an intangible asset is debited to the Revaluation Reserve to the extent that gains were recorded previously and, otherwise, to the Statement of Comprehensive Net Expenditure.

Amortisation is calculated on a straight line basis over the shorter of the term of the licence and the useful economic life (four to ten years). Intangible assets are reviewed annually for impairment.

## 1.8 Pension costs

Past and present employees are covered by the Northern Ireland Civil Service (NICS) Pension arrangements which are described in the Remuneration and Staff Report on pages 57 to 71. The defined benefit elements of the schemes are unfunded. The organisation recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Northern Ireland Civil Service Pension of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the Northern Ireland Civil Service Pension. In respect of the defined contribution elements of the schemes, the organisation recognises the contributions payable for the year.

## 1.9 Leases

From 1 April 2022, a change in accounting policy means that leases are accounted for under IFRS 16 - Leases. From 1 April 2022, the Office of the Police Ombudsman for Northern Ireland recognises the assets and liabilities for leases with a term of more than 12 months. A Right of Use Asset is recognised to reflect the Office's right to use the leased asset and a lease liability to reflect the Office's obligation to make lease payments.

Depreciation on the Right of Use Asset and interest on the lease liability is charged to the Statement of Comprehensive Net Expenditure. Repayments of the lease liability are applied to the Statement of Cash Flows.

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The rate used to determine the value of the lease liability that was recognised as at 1 April 2022 and to calculate interest on the lease liability is 0.95%.

### **1.10 Insurance**

Insurance costs in respect of motor vehicles and buildings are charged to the Statement of Comprehensive Net Expenditure. No insurance is effected against the following: fire, explosion, common law, third party and similar risks.

### **1.11 Provisions**

The Office of the Police Ombudsman for Northern Ireland provides for legal or constructive obligations which are of uncertain timing or amount at the reporting period date on the basis of the best estimate of the expenditure required to settle the obligation.

### **1.12 Financial instruments**

Financial assets and liabilities are recognised when the Office of the Police Ombudsman for Northern Ireland becomes party to the contractual provisions of the instrument. Financial assets are derecognised when the Office 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. The Office of the Police Ombudsman for Northern Ireland does not hold any complex financial instruments.

#### **1.12.1 Financial assets**

##### **Trade and other receivables**

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

##### **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.

##### **Impairment of financial assets**

The Office of the Police Ombudsman for Northern Ireland assesses at each reporting period date whether a financial asset or group of financial assets are impaired. Where there is objective evidence that an impairment loss has arisen on assets carried at amortised cost, the carrying amount is reduced with the loss being recognised in the Statement of Comprehensive Net Expenditure.

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## 1.12.2 Financial liabilities

### Trade and other payables

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

## 1.13 Employee benefits

Under IAS 19, an employing entity should recognise the undiscounted amount of short term employee benefits expected to be paid in exchange for service. The Office of the Police Ombudsman for Northern Ireland has therefore recognised both annual and flexi leave entitlements that have been earned by the reporting period end, but not yet taken. These costs are reflected in staff costs and current liabilities.

## 1.14 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 Office's accounting policies. The Office of the Police Ombudsman for Northern Ireland continually evaluates its estimates, assumptions and judgements based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates. The estimates and assumptions which have the most significant risk of causing material adjustment to the carrying amount of assets and liabilities are discussed below.

### 1. Depreciation of plant, property and equipment

Depreciation is provided so as to write-down the respective assets to their residual values over their expected lives, and as such, the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are shown in Note 1.6.

### 2. Amortisation of intangible assets

Amortisation is provided so as to write-down the respective assets to their residual values over their expected lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are shown in Note 1.7.

### 3. Provisions

Provisions for legal claims are made on the basis of all known claims, estimated based on legal advice. The amount which is provided is based on an expected probability basis, where the total probable cost is provided in full if the expected risk of failure is likely to exceed 50% and on full anticipated costs of defending legal actions, where no recovery of such costs is likely. Details of the legal provisions are shown in Note 13.

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

The Office has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Office's accounting periods beginning on or after 1 April 2023 or later periods, but which the Office has not adopted early. OPONI considers that these are either not relevant or material to its operations.

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

The Office has considered those new Standards, interpretations and amendments to existing Standards which have been published and are mandatory for the Office's accounting periods beginning on or after 1 April 2023 or later periods, but which the Office has not adopted early. Other than as outlined below, OPONI considers that these are either not relevant or material to its operations.

<b>Standard</b>	IFRS 17 - Insurance Contracts
<b>Effective date</b>	January 2023
<b>FReM application</b>	2025/26
<b>Description of Revision</b>	IFRS 17 Insurance Contracts will replace IFRS 4 Insurance Contracts and is effective for accounting periods beginning on or after 1 January 2023. In line with the requirements of the FReM, IFRS 17 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2025.
<b>Comments</b>	It is not anticipated that IFRS 17 - Insurance Contracts will have a material impact on the financial statements of the Office, once adopted.

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

### 1.17 Financial reporting - future developments

The Office has considered the accounting initiatives identified by HM Treasury covering amendments or interpretations from the 2018-20 Annual improvement cycle, and projects where standards, amendments or interpretations are in development. The Office considers that these changes are not relevant or material to its operations.

### 1.18 Prior period adjustment

The year ended 31 March 2023 financial statements were re-stated due to the inclusion of a dilapidation provision of £382,375 in relation to the prior period, in-line with IFRS 16 guidance. The prior period adjustment affected the Right of Use asset figure in the 31 March 2023 financial statements. Full disclosure of this prior period adjustment, can be found in Note 20.

## 2. Financial Targets

The Office of the Police Ombudsman for Northern Ireland has no formally agreed financial targets, however in accordance with the Management Statement and Financial Memorandum, the Office must not incur expenditure which exceeds its annual budget without prior approval from the Department of Justice.

## 3. Income from Sale of Goods and Services

	2023-24 £	2022-23 £
<b>Other Operating Income</b>		
Secondment income	(69,121)	(29,597)
Income from Services Provided	-	-
<b>Total Income</b>	<b>(69,121)</b>	<b>(29,597)</b>

Secondment income represents salary and travel costs of staff employed by the Office but seconded to other organisations.

## 4. Analysis of Net Operating Expenditure by Segment

	Core Office £	Historic Investigations £	Legacy Inquests £	Total £
<b>Gross Expenditure</b>	9,600,877	1,555,977	227,691	11,384,545
<b>Income from Secondments and services</b>	(69,121)	-	-	(69,121)
<b>Net Expenditure for 2023-24</b>	<b>9,531,756</b>	<b>1,555,977</b>	<b>227,691</b>	<b>11,315,424</b>
<b>Gross Expenditure</b>	8,933,942	2,022,144	196,870	11,152,956
<b>Income from Secondments</b>	(29,597)	-	-	(29,597)
<b>Net Expenditure 2022-23</b>	<b>8,904,345</b>	<b>2,022,144</b>	<b>196,870</b>	<b>11,123,359</b>

The segments identified by the Office correspond with the normal segmental provision of information to SMT and is consistent with the funding provided by and reported to the sponsoring Department.



## 5. Staff Costs

	2023-24 £	2022-23 £
<b>Amounts payable in respect of directly employed staff</b>		
Wages and salaries	5,092,086	4,766,270
Social security costs	591,557	521,380
Employer's pension contributions	1,480,929	1,356,955
<b>Total direct employee staff costs</b>	<b>7,164,572</b>	<b>6,644,605</b>
<b>Amounts payable in respect of staff on secondment, agency/temporary staff and contract staff</b>	<b>898,269</b>	<b>1,482,393</b>
<b>Sub Total Staff Costs</b>	<b>8,062,841</b>	<b>8,126,998</b>
Less recoveries in respect of outward secondments	(69,121)	(29,597)
<b>Total net staff costs</b>	<b>7,993,720</b>	<b>8,097,401</b>

Further details on staff costs can be found in the Remuneration and Staff Report on pages 57 to 71 of the Accountability Report.

## 6. Other Expenditure

			2023-24	2022-23 [re-stated]
	Note	£	£	£
Travel and subsistence		69,274		54,463
Training, recruitment and other personnel costs		420,390		377,901
Rates, maintenance, electricity and other accommodation costs		498,602		496,946
Consultancy		17,127		22,080
Legal costs & internal audit		71,701		33,155
Information and media		80,757		62,805
Printing, stationery, postage and office equipment		54,785		99,288
Direct case investigation costs		346,429		111,112
Computer support including maintenance and telecommunications		699,747		656,312
Other costs		58,100		63,745
Leases - buildings		84,662		67,834
Leases - other		3,655		3,654
Auditors remuneration and expenses		25,500		14,200
			<b>2,430,729</b>	<b>2,063,495</b>
<b>Non-cash items:</b>				
Interest expense on lease liability [current year]		4,389		7,717
Disposals of assets - write-off:				
Tangible assets - IT hardware	7	-		790
Intangible assets - Software Licences	8	-	<b>4,389</b>	-
Legal provisions - provided in year	13	162,791		313,664
Provisions - released in year not required	13	(69,387)	<b>93,404</b>	(36,595)
				<b>277,069</b>
Depreciation and amortisation of assets:				
Property, plant and equipment	7	204,956		172,423
Right of Use Assets - Leases	8	470,468		470,468
Intangible assets	9	120,161		85,149
Revaluation of assets - (gains):				
Property, plant and equipment	7	-		-
Intangible assets	8	-		-
Revaluation gain to offset previous loss - Buildings, Leasehold Improvements	7	-		(38,692)
Revaluation Gain to offset previous loss – Information technology	7	(1,147)		(7,396)
Revaluation Gain to offset previous loss - Software licences	9	(1,256)	<b>793,182</b>	(5,065)
			<b>890,975</b>	<b>962,463</b>
<b>Total Other Expenditure</b>			<b>3,321,704</b>	<b>3,025,958</b>

## 7. Property, Plant and Equipment

2023-24	Buildings, leasehold improvements	Furniture & fittings	Information technology	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2023	283,520	452,666	540,348	<b>1,276,534</b>
Additions	-	3,247	-	<b>3,247</b>
Revaluations	(42,218)	12,230	3,799	<b>(26,189)</b>
Disposals	-	-	-	<b>-</b>
<b>At 31 March 2024</b>	<b>241,302</b>	<b>468,143</b>	<b>544,147</b>	<b>1,253,592</b>
<b>Depreciation</b>				
At 1 April 2023	-	376,134	377,327	<b>753,461</b>
Charged in year	126,009	22,979	55,968	<b>204,956</b>
Revaluations/Back log	(126,009)	10,288	2,653	<b>(113,068)</b>
Disposals	-	-	-	<b>-</b>
<b>At 31 March 2024</b>	<b>-</b>	<b>409,401</b>	<b>435,948</b>	<b>845,349</b>
<b>Net book value at 31 March 2024</b>	<b>241,302</b>	<b>58,742</b>	<b>108,199</b>	<b>408,243</b>
Net book value at 31 March 2023	283,520	76,532	163,021	523,073

2022-23	Buildings, leasehold improvements	Furniture & fittings	Information technology	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2022	306,618	435,193	661,845	<b>1,403,656</b>
Additions	(2,076)	19,873	-	<b>17,797</b>
Revaluations	(21,022)	44,594	22,864	<b>46,436</b>
Disposals	-	(46,994)	(144,361)	<b>(191,355)</b>
<b>At 31 March 2023</b>	<b>283,520</b>	<b>452,666</b>	<b>540,348</b>	<b>1,276,534</b>
<b>Depreciation</b>				
At 1 April 2022	-	365,409	447,741	<b>813,150</b>
Charged in year	94,344	20,390	57,689	<b>172,423</b>
Revaluations/Back log	(94,344)	37,329	15,468	<b>(41,547)</b>
Disposals	-	(46,994)	(143,571)	<b>(190,565)</b>
<b>At 31 March 2023</b>	<b>-</b>	<b>376,134</b>	<b>377,327</b>	<b>753,461</b>
<b>Net book value at 31 March 2023</b>	<b>283,520</b>	<b>76,532</b>	<b>163,021</b>	<b>523,073</b>
Net book value at 31 March 2022	306,618	69,784	214,104	590,506

IAS 16 and IFRS 13 both require measurement at fair value. Management considers open market value to be the best available estimate of fair value. Leasehold improvements have been valued by the Land and Property Services (Valuations) on an existing use basis at £241,302 as at 31 March 2024 (£283,520 as at 31 March 2023). The open market valuation at that date was £nil (£nil at 31 March 2023).

All other assets were re-valued on the basis of the latest available indices, as at 31 March 2024. This has resulted in an overall (increase/decrease) in valuation/write down of impairment of £86,880 as at 31 March 2024, which has been analysed below.

#### Analysis of property, plant and equipment revaluations

	Revaluation Reserve	2023-24 Comprehensive Expenditure Account	Revaluation Reserve	2022-23 Comprehensive Expenditure Account
	£	£	£	£
Land and Buildings	83,791	-	34,630	-
Fixtures & fittings gain/(loss)	1,942	-	7,265	-
Information technology gain/(loss)	-	1,147	-	-
	<b>85,733</b>	<b>1,147</b>	<b>41,895</b>	-

#### Analysis of property, plant and equipment write down of impairment

	Revaluation Reserve	2023-24 Comprehensive Expenditure Account	Revaluation Reserve	2022-23 Comprehensive Expenditure Account
	£	£	£	£
Land and Buildings	-	-	-	<b>38,692</b>
Information technology	-	-	-	<b>7,396</b>
	-	-	-	<b>46,088</b>

#### Analysis of tangibles payments

	Note	2023-24	2022-23
		£	£
Tangibles additions		(3,247)	(17,797)
(Increase)/Decrease in accruals related to tangibles	12	(5,512)	(60,414)
Total cash payments for tangibles		<b>(8,759)</b>	<b>(78,211)</b>

## 8. Leases

The Office of the Police Ombudsman for Northern Ireland's leases comprise a lease for its interest in its offices at New Cathedral Buildings, Belfast and in respect of vehicles. In-line with Public Sector guidance, it has been treated under IFRS 16 and treated as a finance lease.

### 8.1 Right of Use Assets

2023-24	Buildings £	Vehicles £	Total £
Balance at 1 April 2023 [restated]	1,017,590	28,826	1,046,416
Re-measurement of lease term	410,352	-	410,352
Depreciation expense	(452,262)	(18,206)	(470,468)
<b>Balance at 31 March 2024</b>	<b>975,680</b>	<b>10,620</b>	<b>986,300</b>

Right of Use Assets was re-measured during 2023-24.

2022-23 [restated]	Buildings £	Vehicles £	Total £
Balance at 1 April 2022	1,087,477	47,032	1,134,509
Dilapidation provision (prior period adjustment)	382,375	-	382,375
Depreciation expense [restated]	(452,262)	(18,206)	(470,468)
<b>Balance at 31 March 2023 [restated]</b>	<b>1,017,590</b>	<b>28,826</b>	<b>1,046,416</b>

#### Right of Use asset – prior period adjustment

The Right of Use asset was re-stated for the 2022-23 financial year due to the inclusion of a prior year dilapidation provision, in-line with IFRS 16. This re-statement took place as at 01/04/2022, with the restatement of the Right of Use asset of £264,721 to include the dilapidation provision & corresponding adjustment of the prior period depreciation charge.

## 8.2 Lease Liabilities

	2023-24	2022-23
	£	£
<b>Buildings</b>		
Not later than one year	338,650	<b>338,650</b>
Later than one year and not later than five years	423,313	<b>338,650</b>
Later than five years	-	-
	<b>761,963</b>	677,300
Less: interest element	(14,162)	<b>(5,590)</b>
<b>Present value of lease obligations</b>	<b>747,801</b>	671,710
<b>Vehicles</b>		
Not later than one year	-	18,273
Later than one year and not later than five years	-	-
Later than five years	-	-
	-	18,273
Less: interest element	-	-
<b>Present value of lease obligations</b>	-	18,273
<b>Total present value of lease obligations</b>	<b>747,801</b>	689,983
<b>Current Portion</b>	<b>328,446</b>	352,535
<b>Non-current portion</b>	<b>419,355</b>	337,448
	<b>747,801</b>	689,983

## 8.3 Elements in the Statement of Comprehensive Net Expenditure

	2023-24	2022-23
	£	£
Variable lease payments not included in lease liabilities	-	-
Sub-leasing income	-	-
Expense related to short-term leases	-	71,488
Expense related to low value leases (excluding short-term leases)	-	-
	-	<b>71,488</b>

## 8.4 Cash flow for leases

	2023-24	2022-23
	£	£
Opening balance	689,983	-
New leases in year	-	1,039,188
Re-measurement of lease	410,352	-
Interest on lease	4,389	7,717
Lease rental payments	(356,923)	(356,923)
	<b>747,801</b>	<b>689,982</b>

## 9. Intangible Assets

The Office of the Police Ombudsman for Northern Ireland intangible assets comprise purchased software licences and a bespoke information technology system (Case Handling System – CHS).

	Information technology, case handling system	Software licences	Total
2023-24	£	£	£
<b>Cost or valuation</b>			
At 1 April 2023	2,106,001	618,807	<b>2,724,808</b>
Additions	-	7,481	<b>7,481</b>
Revaluations	14,805	4,403	<b>19,208</b>
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>2,120,806</b>	<b>630,691</b>	<b>2,751,497</b>
<b>Amortisation</b>			
At 1 April 2023	1,855,466	448,016	<b>2,303,482</b>
Charged in year	72,633	47,528	<b>120,161</b>
Revaluation/Back log	6,783	3,147	<b>9,930</b>
Disposals	-	-	-
<b>At 31 March 2024</b>	<b>1,934,882</b>	<b>498,691</b>	<b>2,433,573</b>
<b>Net book value at 31 March 2024</b>	<b>185,924</b>	<b>132,000</b>	<b>317,924</b>
Net book value at 31 March 2023	250,535	170,791	421,326

2022-23	Information technology, case handling system £	Software licences £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	1,923,118	577,084	2,500,202
Additions	112,560	64,930	177,490
Revaluations	70,323	19,936	90,259
Disposals	-	(43,143)	(43,143)
<b>At 31 March 2023</b>	<b>2,106,001</b>	<b>618,807</b>	<b>2,724,808</b>
<b>Amortisation</b>			
At 1 April 2022	1,777,344	430,859	2,208,203
Charged in year	39,720	45,429	85,149
Revaluation/Back log	38,402	14,871	53,273
Disposals	-	(43,143)	(43,143)
<b>At 31 March 2023</b>	<b>1,855,466</b>	<b>448,016</b>	<b>2,303,482</b>
<b>Net book value at 31 March 2023</b>	<b>250,535</b>	<b>170,791</b>	<b>421,326</b>
Net book value at 31 March 2022	145,774	146,225	291,999

Intangible assets are adjusted to their current value each year by reference to appropriate indices compiled by the Office for National Statistics as at 31 March 2024. This has resulted in an overall decrease in valuation/write down of impairment of £9,277 as at 31 March 2024, which has been analysed below.

### Analysis of intangible revaluations

	Revaluation Reserve £	2023-24 Comprehensive Expenditure Account £	Revaluation Reserve £	2022-23 Comprehensive Expenditure Account £
Information technology, case handling system	8,021	-	31,921	-
Software licences	-	1,256	-	-
	<b>8,021</b>	<b>1,256</b>	31,921	-



### Analysis of intangible write down of impairment

	2023-24	2022-23
	Revaluation Reserve	Comprehensive Expenditure Account
	£	£
Information technology, case handling system	-	-
Software licences	-	5,065
	-	<b>5,065</b>

### Analysis of intangible payments

	2023-24	2022-23
	£	£
Intangibles additions	7,481	177,490
(Increase)/Decrease in accruals related to intangibles	-	(18,703)
Total cash payments for intangibles	<b>7,481</b>	<b>158,787</b>

## 10. Trade Receivables, Financial and Other Assets

	2023-24	2022-23
	£	£
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	122,649	178,899
<b>Total</b>	<b>122,649</b>	<b>178,899</b>
<b>Amounts falling due after more than one year:</b>		
Prepayments and accrued income	6,614	4,323
<b>Total</b>	<b>6,614</b>	<b>4,323</b>

### Analysis of Trade Receivables, Financial and Other Assets

	2023-24	2022-23
	£	£
Prepayments in respect of lease payments not passing through the Statement of Comprehensive Net Expenditure	-	19,064
	-	<b>19,064</b>

## 11. Cash and Cash Equivalents

	2023-24 £	2022-23 £
Balance as at 1 April	138,402	180,573
Net change in cash and cash equivalents	8,484	(42,171)
<b>Balance at 31 March</b>	<b>146,886</b>	<b>138,402</b>
The following balances at 31 March were held at:		
Commercial banks and cash in hand	146,886	138,402
<b>Balance at 31 March</b>	<b>146,886</b>	<b>138,402</b>

## 12. Trade Payables, Financial and Other Liabilities

	2023-24 £	2022-23 £
<b>Amounts falling due within one year:</b>		
Trade payables	1,458	-
Statutory creditors et al	942	-
Employee benefit accrual	233,484	252,523
Accruals and deferred income	658,158	387,462
<b>Total</b>	<b>894,042</b>	<b>639,985</b>

Trade Payables, Financial and Other Liabilities includes £nil for capital creditors/accruals (£18,703 in 2022-23).

There are no trade payables falling due for payment after more than one year.

## 13. Provisions for Liabilities and Charges

	2023-24 £	2022-23 [restated] £
Balance at 1 April	743,535	215,315
Legal claim provisions provided in the year	162,791	313,664
Dilapidation provisions (prior period adjustment)	-	382,375
Provisions not required written back	(69,387)	(36,595)
Provisions utilised in the year	(137,433)	(131,224)
<b>Balance at 31 March</b>	<b>699,506</b>	<b>743,535</b>

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Provisions for legal claims are made on the basis of all known claims, estimated based on legal advice. The amount which is provided is based on an expected probability basis i.e. the provision is based on current estimates of costs to be incurred and the likely settlement (if any) where the expected risk of failure exceeds 50%.

At 31 March 2024, the Office had twenty four ongoing cases with an overall provision of £317,131. The provision which has been calculated in respect of these matters is £97,003 for eight Judicial Reviews, £213,636 for fifteen Civil Actions, £6,492 for one employment matter. For the majority of these cases, the provision relates to the legal costs incurred in defending these matters. At 31 March 2023, the provision of £361,160 was in respect of twelve Judicial Reviews, fifteen Civil Actions and one employment issue.

Expenditure is likely to be incurred within one year and no re-imburement is likely to occur.

During the financial year 2023-24, a provision for dilapidations in relation to the existing premises, New Cathedral Buildings, was calculated. In-line with IFRS 16 guidelines, this provision has been capitalised as a Right of Use asset prior period adjustment in the 2022-23 financial statements. See Note 20 for full disclosure of this amendment and impact on the prior year accounts.

## **14. Capital Commitments**

As at 31 March 2024, the Office of the Police Ombudsman for Northern Ireland had contracted capital commitments amounting to £43,131 (£53,859 as at 31 March 2023).

## **15. Other Financial Commitments**

The Office of the Police Ombudsman for Northern Ireland has not entered into any non-cancellable contracts.

## **16. Contingent liabilities disclosed under IAS 37**

At 31 March 2024, the Office of the Police Ombudsman for Northern Ireland had identified nine cases where, in the unlikely event that the Office should lose the cases, the estimate of maximum damages and further legal costs that could arise is £395,000 (31 March 2023, £275,000).

## **17. Related-Party Transactions**

The Office of the Police Ombudsman for Northern Ireland is an Executive Non-Departmental Public Body sponsored by the Department of Justice during the year ended 31 March 2024.

The Department of Justice is regarded as a related party. During the year, the Office of the Police Ombudsman for Northern Ireland has had various material transactions with the Department and with one other entity for which the Department of Justice is regarded as the parent Department, namely Forensic Science Northern Ireland.

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In addition, the Office of the Police Ombudsman for Northern Ireland has had various transactions with other Government Departments and some GB police forces.

During the year, none of the key management staff or other related parties has undertaken any material transaction with the Office.

## **18. Financial Instruments**

Due to the non-trading nature of the activities of the Office of the Police Ombudsman for Northern Ireland and the way in which it is funded as an Executive Non-Departmental Public Body, financial instruments play a much more limited role in creating and managing risk than would apply to a non- public sector body. The Office has no powers to invest surplus funds, has limited end year flexibility and must obtain the approval of the sponsoring Department prior to entering into borrowing arrangements. The Office has no current borrowing. 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. The majority of financial instruments relate to contracts to buy non- financial items in line with expected purchase and usage requirements and the Office is therefore exposed to little credit, liquidity or market risk.

## **19. Events after the Reporting Period**

There have been no significant non-adjusting events since the end of the financial year which affect the financial statements.

## **20. Dilapidations provision – prior period adjustment**

The accounts have been restated to incorporate the impact of the previous omission of a dilapidations provision of £382,375 in respect of the lease for the existing premises. The dilapidation provision was calculated on the basis of £17.50 per square foot, against the current square footage of the premises, New Cathedral Buildings, being 21,850 square feet.

The inclusion of this dilapidations provision as a prior period adjustment is to ensure full compliance with IFRS 16 guidelines in relation to the treatment of Right of Use assets, in the event that the premises was required to be renovated in such a manner as to return the premises to its original condition. This dilapidations provision adjustment was accounted for at the point that we adopted IFRS 16, the financial year ended 31 March 2023.

The change has resulted in a change in the Right of Use Assets in the 31 March 2023 accounts:

Summary of the prior year accounting impact:	£
Original NBV of leasehold Right of Use asset	781,695
Increase in asset – dilapidation provision	382,375
Increase in depreciation – dilapidation provision	(117,654)
Revised closing NBV of Right of Use asset at 31 March 2023	1,046,416

The change has also resulted in a change in the Provisions in the 31 March 2023 accounts:

Summary of the prior year accounting impact:	£
Original provisions	(361,160)
Increase in provision – dilapidation provision	(382,375)
Revised closing Provisions at 31 March 2023	(743,535)

Finally, the change has also resulted in an adjustment of the general reserves in the 31 March 2023 accounts:

Summary of the prior year accounting impact:	£
Original general reserves	38,475
Increase in depreciation – dilapidation provision	(117,654)
Revised closing general reserve at 31 March 2023	(79,179)

### Date of Authorisation for issue

The financial statements were authorised for issue by the Accounting Officer on 6th March 2025.







**Police Ombudsman for Northern Ireland**

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