



# ANNUAL REPORT

2025-26





# **NORTHERN IRELAND POLICING BOARD**

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## Annual Report and Accounts for the year ended 31 March 2026

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Laid before the Northern Ireland Assembly under paragraph 16 of schedule 1 to the Police (NI) Act 2000 as amended by the Police (NI) Act 2003 and Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 on 3 July 2026.

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## CHAIR'S FOREWORD

I am pleased to present the Northern Ireland Policing Board (NIPB) Annual Report and Accounts for the period 1 April 2025 to 31 March 2026.

I served as Vice Chair of the Board for the period under review and would like to pay tribute to my predecessor, Mukesh Sharma, for his leadership of the Board's work across the year.

The report outlines the substantial programme of work which has been progressed and demonstrates how the Board has delivered our key legislative duties and exercised our oversight responsibilities, which are central to building and maintaining confidence in policing.



At the start of the year, in partnership with the PSNI, we published a new Policing Plan 2025–2030. The plan sets out three strategic outcomes to guide policing over the next five years: that PSNI is victim focused with particular emphasis on violence against women and girls and hate crime, that we have safe and engaged communities with confidence in policing, and PSNI has a representative, valued and enabled workforce. We also enhanced transparency around policing performance by asking the Chief Constable to report in the public session, at three of the monthly Board meetings, on delivery against each outcome.

We have also worked with the PSNI to revise the Code of Ethics for police officers. All serving police officers within the PSNI are required to comply with the Code of Ethics and where an allegation of misconduct against a police officer is made, the standards against which the officer will be measured are those contained within the Code of Ethics. Of particular note within the new Code is the inclusion of a duty of candour, to create an environment where inappropriate behaviour is always challenged, protecting officers and victims. The revised Code now sits with the Department of Justice for approval.

A key aspect of the policing architecture for which the Board holds joint responsibility with the Department of Justice are the Policing and Community Safety Partnerships.

Their work fosters trust, collaboration, and local accountability in policing. Bringing together statutory agencies, elected representatives and independent members to identify local community safety concerns and develop responsive, community-led solutions. Through their oversight and engagement, they help to create safer communities and enhance confidence in policing.

On the theme of supporting community engagement and partnership working to address local community safety concerns, we have awarded £150,000 to support community projects through the Police Property Fund Grants Scheme.

Another key aspect of the Board's oversight work is the Independent Custody Visitor scheme. Through unannounced visits to police custody suites, our Custody Visitors provide effective and independent oversight of police custody in Northern Ireland by monitoring the rights, welfare and treatment of people being held in custody, and the conditions of detention. In the 2024-25 reporting year our 23 volunteer Custody Visitors carried out 474 visits and met with 464 detainees.

We have a statutory duty to ensure policing is delivered within a Human Rights framework and publish an annual Human Rights Report. This year included a recommendation that PSNI report annually to the Board on their use of covert powers, in particular the numbers of journalists, lawyers and other members of similarly sensitive professions subject to covert surveillance; and the numbers of each type of surveillance and the numbers of cases that are pending before the Investigatory Powers Tribunal. It also asks for the Board's Human Rights Advisor to be provided with a summary of each of these cases.

This enhanced oversight has arisen following the publication of the McCullough Review into the activities and actions of the PSNI in respect of the surveillance of journalists, lawyers and others of special status. The Board welcomed the approach taken by the Chief Constable in relation to the commissioning of this report and the access afforded to the Reviewer. We acknowledge that the opening up of this aspect of policing in this way is unprecedented. The police necessarily have access to powers, including intrusive powers, to do their work, however, there must be protections and safeguards for their use. Policing can never be above the law, the public rightly expect that they comply with it at all times.

Tackling violence against women and girls (VAWG) is a key priority within the Policing Plan and the PSNI have set out a VAWG strategy and action plan. In light of significant failures identified in the investigation of the murder of Katie Simpson, the Chief Constable invited Rachel Langdale KC to review the PSNI's approach to VAWG. The Minister for Justice also instigated an independent review by Dr. Jan Melia into the murder of Katie Simpson.

These reports have highlighted institutional issues within PSNI relating to cultural misogyny in terms of how women who work within the service are treated, how officers and staff investigate crimes against women, and the abuse of female victims by officers. These findings will have damaged public confidence in policing. There is no place for misogyny in policing or in any other part of society. The Board is clear that the findings from these reviews must represent a turning point for policing and we are focused on ensuring changes are made so that victims can be confident they will get a professional police response, that they will be listened to and that their complaints will be thoroughly investigated. The Board welcomes the Chief Constable's assurance that this will be the case.

Tackling hate crime is also a priority within the Policing Plan, particularly race hate crime which is on the rise. This was brought into sharp focus with race motivated rioting in Ballymena and other towns in June 2025 leading to officers injured, property destroyed, and families displaced. The attempted murder of Stephen Ogilvie also led to widespread violence and destruction directed at innocent people, properties, businesses, public services and the intimidation of those working in healthcare and other sectors. This disorder was roundly condemned by the Board and across the community. We wish all officers injured in the line of duty, including in these senseless disturbances, well in their recoveries, and thank them for putting themselves in harm's way to protect us.

The operational impact of these riots also highlighted the resourcing pressures PSNI is working under, with mutual aid provision required to support officers in dealing with the disorder. The Board has welcomed the Executive's commitment to provide funding to increase officer numbers to 7000 and staff to 2500 over the next three years.

A representative police service would better understand the communities it serves and as a result, engage more effectively with members of the different communities, enhancing the legitimacy of policing. The recent and future recruitment campaigns arising from the Recovery Business Plan provide the opportunity to enhance representativeness. The Board monitors representativeness across ranks, grades and departments by gender, community background, ethnic origin, disability, sexual orientation and in respect of recruitment, socio economic background. It is still the case that there is under-representation in particular groups. As we enter the 25th anniversary year of the formation of the PSNI, it is time to start a conversation in wider society as to why a career in policing is not universally acceptable and encouraged. With a view to informing that discussion, the Board has commissioned research to explore the barriers to such acceptance.

At the end of the financial year under review and into the start of the current year we were shocked and saddened by the car bomb attacks on two police stations which drew condemnation from all political parties and across all sections of the community.

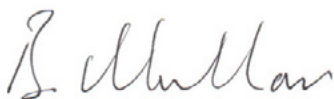
I commend the bravery of the officers who responded to these incidents which stands in stark contrast to the cowardice of those responsible. These people need to realise that society has moved on. Policing has moved on. It now operates with a democratic mandate, with a community focus and within a human rights framework. Such acts of violence have no place in a society committed to peace as expressed in support of the Belfast/Good Friday Agreement. The only achievement of these terrorist acts has been to divert scarce policing resources away from vulnerable people who need help. In my three years as an independent member of the Policing Board, I have been struck by the humanity and dedication of the person behind the uniform who continually picks up the issues where other societal support frameworks have failed. Issues arising from poverty, mental health, drug and alcohol abuse. The Board thanks them for their service.

That service of course, relies on adequate funding. One aspect of funding which should not be dependent on the wider challenges within the public sector budget settlement, is funding for legacy. The Board is clear that the resource implications of legacy must be removed from the PSNI purse. We once again encourage the Westminster Government to step up and provide the requisite funding, not just in terms of the important impact that that will have in relation to the general budget for policing, but also in terms of the reputational damage that is caused to the Police Service through legacy issues particularly when we wish to increase and improve the representativeness of the service.

In the year ahead we will mark the 25th anniversary of the formation of the PSNI. It is an opportunity to reflect on all that has been achieved in the creation of a modern police service serving a society which remains divided. It is also an opportunity to be clear on the work outstanding, and to consider how to respond to the new policing challenges in a digital world.

I am very much looking forward to progressing the Board's programme of work with fellow Members, with the Chief Constable, and all those whose contribution can support and bring value to delivery of the policing service.

In conclusion, I would like to thank my fellow Members, the Board's Chief Executive, her officials, and our volunteers for their continued hard work to ensure effective oversight of policing. I also extend the Board's thanks and appreciation to the officers and staff within the PSNI for their diligent work in keeping us all safe.



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**BRENDAN MULLAN**

Policing Board Chair

# OUTCOMES OVERVIEW: 2025 - 2026



## £150,000 AWARDED THROUGH POLICE PROPERTY FUND

Community organisations have been awarded between £20,000 and £30,000 to fund strategic projects addressing issues like gender-based violence, anti-social behaviour, risk of offending or re-offending, and improving relationships between young people and police.



**15** Board Meetings



**10** Meeting in Public



**29** Committee Meetings



**3** Committee Visits



**5** Committee Reports



**149** Oral Questions



**50** Written Questions



**50** Freedom of Information Responses



**3** Consultations



**1** Human Rights Advisor Appointment



## KEY DOCUMENTS PUBLISHED



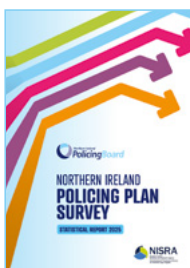
### POLICING PLAN ANNUAL ASSESSMENT 2024-25

The Board publishes an assessment of PSNI's performance against the Policing Plan every year, which scrutinises, monitors and evaluates each Measure in detail.



### HUMAN RIGHTS ANNUAL REPORT 2024-25

This report examines twelve important areas of policing in Northern Ireland and the Human Rights Advisor makes an assessment of PSNI's current performance in each one.



### NORTHERN IRELAND POLICING PLAN SURVEY 2025

The report is based on a survey of 2,500 adults which took place between January and April 2025. It presents results on perceptions of the PSNI, PCSPs, the Board, and the NCA.

## POLICING BOARD RESOURCES

**19** Board Members    **£6.5m** Board Funding

**54** Board Staff    **£1.6m** Board PCSP Funding

# PERFORMANCE REPORT

## Overview

The purpose of the overview is to explain the Board's work during the reporting period and actions taken to deliver on key areas of work identified in the Corporate and Business Plans.

## Chief Executive's Introduction




As Accounting Officer for the Northern Ireland Policing Board, I have responsibility for day-to-day management of the organisation.

As Chief Executive, it is my job to keep all aspects of the Board's governance and operating arrangements under review so that governance structures and financial provisions meet the compliance requirements set by the Department of Finance (DoF) and the Department of Justice (DoJ) in the Management Statement and Financial Memorandum (MSFM).

I have provided regular reports on all aspects of organisational performance to the Board and to the Department of Justice on a range of governance issues. This includes assessments against the measures set in the Board's Corporate and Business Plan, information management and legislative compliance with statutory provisions applicable to our work.

Managing risks which may impact on delivery is embedded in our corporate approach. I report on this in more detail in the Governance Statement.



**Sinéad Simpson**

Chief Executive

## Statement of the Purpose and Activities of the Organisation

### History

The Northern Ireland Policing Board (NIPB) was established as an executive Non-Departmental Public Body (NDPB) of the Northern Ireland Office (NIO) on 4 November 2001 by the Police (NI) Act 2000, as amended by the Police (NI) Act 2003.

On 12 April 2010, justice functions in Northern Ireland were devolved to the Northern Ireland Assembly (NIA) and the DoJ came into existence as a new Northern Ireland Department.

From this date, the Board became an executive NDPB of the DoJ.

In accordance with the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the Annual Report and Accounts of NIPB are laid in the NIA.

NIPB complies with the corporate governance and accountability framework arrangements (including Managing Public Money Northern Ireland) issued by the DoF and the DoJ. NIPB's Chief Executive, who is the Accounting Officer for NIPB, reports directly to the Permanent Secretary as Principal Accounting Officer of the DoJ.

### Principal Activities

NIPB's statutory duty is to ensure that PSNI is effective and efficient and to hold the Chief Constable to account. Its primary responsibilities are:

- To consult with the community to obtain their views on policing and their co-operation with the police in preventing crime
- To set and publish outcomes and measures for PSNI as part of an Annual Policing Plan and to monitor PSNI's performance against this plan
- To appoint all Chief Officers of PSNI above the rank of Chief Superintendent including police staff equivalents
- To approve the annual budget for policing and monitor expenditure
- To monitor trends and patterns in complaints against PSNI
- To keep itself informed as to trends and patterns in recruitment of police and police support staff and the extent to which membership of the police and police support staff is representative of the community in Northern Ireland
- To keep itself informed of police complaints and disciplinary proceedings
- To monitor PSNI's compliance with the Human Rights Act 1998
- To ensure arrangements are in place to secure continuous improvement within PSNI and NIPB
- To assess the level of public satisfaction with the performance of the police and improving the performance of and assessing public satisfaction with Policing and Community Safety Partnerships

- To monitor the exercise of the functions of the National Crime Agency (NCA) in Northern Ireland and to make arrangements for obtaining the co-operation of the public with NCA in the prevention of organised crime
- To monitor PSNI's compliance in carrying out their functions with the aim of securing the support of the local community and of acting with the co-operation of the local community

NIPB continues to seek all opportunities to ensure for all the people of Northern Ireland the delivery of effective, independent oversight of policing which will secure the confidence of the whole community by reducing crime and the fear of crime. Detail of the work of NIPB for the current year is included in the Performance Analysis section of this report.

## Risks and Key Issues

### Risks

Risk is managed on an ongoing basis through the Senior Management Team (SMT), Audit and Risk Assurance Committee (ARAC) and the Board. Within the organisation it is the role of the Chief Executive to ensure that risks are effectively managed. It is the role of ARAC to oversee the development and implementation of the Board's Risk Management Framework and monitor the Board's Corporate Risk Register. Corporate Risks are assigned to a risk owner at Director level, who is responsible for implementing measures to control the impact and likelihood of the risk occurring. In addition, Directors are responsible for the escalation of risks within their directorate to the Corporate Risk Register (CRR) for consideration by SMT and the ARAC. The Board's approach to managing risk is outlined in the Board's Risk Management Framework and is compliant with His Majesty's Treasury's Orange Book guidance. **[The Board's Risk Management Framework can be found on our website.](#)**

The CRR was reviewed at each of the quarterly ARAC meetings during the reporting period. At the start of the 2025-2026 year there were 7 risks on the Board's CRR. Over the course of the year, these risks have been actively managed, reviewed and reassessed by the Board's SMT and the ARAC. At each quarterly ARAC meeting in 2025-26 Members reviewed the CRR and received an update from Board Officials about any material changes to the register since the last review. Over the course of the year, information relating to Key Controls in Place, Actions Planned with Target Dates, and inherent & residual risk scores were updated, however all 7 risks remain on the CRR as at 31 March 2026 and these are noted below.

Further information on the Board's Risk Management and Internal Control processes are included in the Governance Statement included from page 76 of this report.

## Corporate Risks 2025-26 year end

### Risk Number 1: Reputational damage to Northern Ireland Policing Board

**Cause:** There is a risk that actions by the PSNI may impact the reputation of the Policing Board as the PSNI's accountability body.

**Impact:** There is a risk that PSNI actions may negatively impact on the reputation of NIPB and on public confidence in policing.

### Risk Number 2: PSNI Human Resources and Estates Responsibilities

**Cause:** The Chief Constable exercises the Board's statutory responsibilities for PSNI Human Resources and the PSNI Estate in the name of the Board. There is potential for legal and other challenges resulting from these statutory responsibilities.

**Impact:** There is a risk that legal and other challenges to these responsibilities may result in a loss of public money and reputational damage to the Board.

### Risk Number 3: NIPB Capacity and Capability (Staffing)

**Cause:** The level of staff turnover and the limitations of the options available to recruit into vacant posts impacts on the ability of the Board to fulfil its statutory and other responsibilities.

**Impact:** Posts remaining vacant for extended periods may lead to loss of corporate memory, significant issues not being identified or responsibilities not being undertaken which may cause legal, financial and/or reputational damage to the Board. Resilience of existing staff may also be impacted negatively.

### Risk Number 4: Ill Health Retirement and Injury on Duty Functions and Processes

**Cause:** There is a risk that the accountability and scrutiny function of the Board is diluted by retaining the IHR/IOD Scheme Manager role and that the role cannot be performed effectively due to legislative processes that require amendment, police pension administration sitting with PSNI, and a level of inconsistency between SMP and IMR processes.

**Impact:** This may lead to pension irregularities, outside the control and oversight of the Board, an inconsistency of approach, and potential legal, reputational and financial damage to the Board.

### Risk Number 5: PCSP Funding

**Cause:** There is a risk that the funding given to Policing, Community and Safety Partnership (PCSPs) from the Board's Budget may be mismanaged as the Board does not have direct oversight of how the money is spent.

**Impact:** Potential detrimental financial, reputational and legal impact to the Board and PCSP's should PCSP budgets be mismanaged. Also, public confidence in policing could be negatively impacted.

### Risk Number 6: Information Management

**Cause:** There are extremely high levels of Fol and SA Requests, particularly within the PPIB Directorate of the Board where there is a lack of corporate knowledge to ensure the information released is accurate.

**Impact:** The Board may not meet its statutory obligations under data protection and Fol legislation which may lead to reputational damage to the Board and regulatory intervention from the UK Information Commissioner.

Staff within both PPIB and Information Management are under extreme pressure which may result in sickness absence.

Work within both branch is being negatively impacted due to the time spend on processing the Fol and SA Requests.

### Risk Number 7: Cyber Security Attack on I.T Assist/NIPB network or equipment

**Cause:** Ransomware/Phishing/Social Engineering or DDoS cyber-attack on the I.T Assist provided network and equipment and/or NIPB equipment or 3rd party suppliers.

**Impact:** There is a risk that a breach could result in sensitive data being accessed and released into the public domain. In addition, operational disruption could be caused to the network or specific software resulting in services going offline.

## Key issues

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The Board held its annual Board Development Event over the course of 2 days at the end of January 2026 (Thursday 29th January and Friday 30th January). Day 1 of the event focused on strategic engagement with our partners in PSNI and DoJ where the impact of PSNI resourcing challenges was discussed as well as PSNI representativeness, current tripartite arrangements and how these could be enhanced, and arrangements for the 25-year anniversary of the new policing arrangements in Northern Ireland.

Day 2 of the event focused on Board effectiveness and specifically steps which could be taken to enhance Board effectiveness including the development of a rolling action plan to progress the implementation of recommendations from the independent NIPB Review. Discussions on Day 2 also included in respect of the election process for the Board Chair and Vice Chair and the Member Code of Conduct.

In respect of the election process for the Board Chair and Vice Chair, at the March 2026 meeting the Board agreed changes to the Board's Standing Orders designed to reflect Members' desire for a more inclusive process. The revised process was subsequently implemented for the election of the new Board Chair and Vice Chair at the 2 April 2026 Board meeting. Board member Mr Brendan Mullan was elected to the role of Board Chair and Board Member Mr Mukesh Sharma MBE DL was elected to the role of Board Vice Chair.

Following consultation with the Board's Internal Audit (IA) team the following areas have been identified for IA activity in the coming 2026-2027 year:

1. Follow up review of Causeway Coast and Glen's PCSP (Conflicts of Interest and Procurement)
2. Appointment of new Human Rights Advisor and delivery of HR Advisor Contract
3. Assessment Against NAO Cyber Security & Resilience Good Practice Guide
4. To determine that PPF Grants Schemes (Call 2 / Call 3) have been administered in accordance with PPF Policies and Procedures
5. Targeted IA reviews of specific PCSPs' Management and Administration of PCSP Funding.

Terms of Reference for each of these audits will be agreed in due course.

Following the Board's Corporate Plan 2025-2030 being agreed at the March 2025 Board meeting, the Board's Annual Business Plan 2025-26 was considered at the June 2025 Board meeting. With minor amendments the Business Plan was agreed and shared with DoJ for Ministerial approval in line with the Board's MSFM. The MoJ's approval of the Annual Business Plan 2025-26 was received in correspondence from the MoJ to the Board Chief Executive dated 29 July 2025.

## Going Concern

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The Statement of Financial Position as at 31 March 2026 shows net liabilities of £3,034k reflecting liabilities due in future years. To the extent that these are not to be met from NIPB's other sources of income, they may only be met by future grants or grants-in-aid from NIPB's sponsoring Department, the DoJ, which is supply financed and draws its funding from the Northern Ireland Consolidated Fund. Therefore, there is no liquidity risk in respect of the liabilities due in future years.

Grants from NIPB's sponsor Department for 2025-26 take into account the amounts required to meet the Board's liabilities falling due in that year and have already been included in the Department's estimates for that year.

These had been approved by the DoF, and there is no reason to believe that the Department's future sponsorship and future NIA approval will not be forthcoming. It has therefore been considered appropriate to adopt a going concern basis for the preparation of the financial statements.

## Performance Summary

NIPB is resourced by funds approved by the DoF through the latest comprehensive spending review. The final budget for 2025-2026 was £6,498k. The Board's expenditure against budget is reported monthly in the Management Accounts which were scrutinised by the SMT and quarterly by Resources Committee, with in-year pressures and easements reported to the DoJ through the formal process of monitoring rounds. The budget and actual expenditure for 2025-2026 is shown below:

Expenditure heading	Budget £000	Actual £000
<b>Resource DEL</b>		
Salaries	3,342	3,394
PCSPs	1,560	1,515
Other	1,380	1,284
Cash payment of provisions	216	207
<b>Total Resource DEL</b>	<b>6,498</b>	<b>6,400</b>
<b>Resource AME</b>	<b>1,958</b>	<b>(17)</b>
<b>Cash requirement</b>	<b>6,451</b>	<b>6,332</b>
<b>Capital DEL</b>	<b>3</b>	<b>3</b>
<b>AME Depreciation</b>	<b>174</b>	<b>174</b>

The Statement of Comprehensive Net Expenditure is set out in the Financial Statements with supporting notes in the pages that follow.

### Basis of Accounts

The Accounts have been prepared in accordance with an Accounts Direction issued by the DoJ on 31 March 2022.

### Events after the Reporting Period

No event as defined in International Accounting Standard 10 has occurred subsequent to the year-end, as disclosed in note 18 of the Accounts.



**2025-2030**



**NORTHERN IRELAND POLICING BOARD**

# **CORPORATE PLAN**

**ANNUAL BUSINESS  
PLAN 2025-26**

## PERFORMANCE ANALYSIS

At the April 2025 Board meeting Members agreed to approve the draft NIPB Corporate Plan 2025-2030. At the June 2025 Board meeting Members agreed the Board's draft Annual Business Plan for 2025-26 and, in line with the Board's MSFM, both documents were submitted to and received Ministerial approval from the DoJ.

**The Board's Corporate Plan 2025-30 and Annual Business Plan 2025-26 are available on the Board website.**

The agreed 2025-26 Annual Business Plan contains 23 actions which sit under 5 Corporate Plan 2025-2030 objectives, and throughout the reporting period progress against these actions was monitored by the Board by way of quarterly reports included in the Chief Executive's reports to the Board and, in respect of Objective E which relates to organisational governance, to the quarterly Audit and Risk Assurance Committee meetings. Each of the 23 Business Plan actions were assigned to members of the Board's Senior Management Team to progress and oversee implementation.

As at the end of the 2025-26 year, Annual Business Plan monitoring shows that all actions have been achieved.

The below provides a high-level summary of progress against the 23 actions detailed in the Board's Annual Business Plan 2025-26 as at 31 March 2026. Readers should note that in terms of Progress Summary and Status:

**RED** – indicates an action was not achieved

**AMBER** – indicates an action was partially achieved

**GREEN** – indicates an action was achieved



## OBJECTIVE A

To monitor the PSNI's resourcing plans; advocating on issues which support policing, including transformational change and delivery of a representative service.

### BUSINESS PLAN ACTION (i)

**Assess the impact of the implementation of transformational initiatives and delivery of various PSNI Strategies (People, Estates, Digital, Fleet).**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

In May 2025 the Resources Committee considered the NI Audit Office report on the PSNI Transport/Fleet. The PSNI Head of Transport attended Committee to discuss the findings in the report and the 10 recommendations included. Discussions following the briefing included questions on the availability of electric vehicle (EV) infrastructure on the PSNI Estate, collaboration and engagement with end users in relation to the type of vehicles selected for certain Roads Policing functions and challenges in respect of attracting and retaining skilled mechanics in the current competitive environment. At the November 2025 meeting the Committee received a further update on the PSNI Fleet Strategy including fleet composition, mileage per year, maintenance hours per year, number of new vehicles in service since the previous update, and support provided by the Fleet department since June 2025 including in Ballymena during the unrest and to the Open Golf Championship.

In Q2 the Resources Committee received briefings from the PSNI on the Transformation Strategy Update and the Estates Strategy Update. In relation to Transformation, Members were updated on key strands within the program including Workforce Recovery and the individual projects which are aligned to 3 key areas: Workforce, Community or Victims.

In relation to Estates, the Committee noted upcoming site disposals which are in the final stages of completion and the information provided on the perimeter softening work scheduled to commence at Newtownhamilton police station in line with Recommendation 6 of the South Armagh Review Report. Members also discussed rationalisation of the PSNI Estate in the Belfast area, ongoing work at the Kinnegar (now Redburn) site, and running and maintenance costs for vacant properties.

In Q3 (October 2025) Members were updated on work relating to the PSNI Digital Strategy, including recent developments in the use of Artificial Intelligence (AI), the use of Voice to Text technology and next steps in terms of AI generated interview summaries, related governance arrangements including the AI Steering Group, and AI Agents which use ethical 'guardrails' to interact with PSNI systems. At the November meeting Members also received information on PSNI learning and development, and the work of the college including in relation to new Student Officer intakes, ongoing mandatory and compliance training across the organisation. Members noted the uptake so far in relation to the new Violence Against Women and Girls (VAWG) module, driver training, and management and leadership development.

In March 2026 the Committee received a presentation on the work of Occupational Health and Welfare Branch (OHW) within PSNI (indicator 3.3 in the Policing Plan). The presentation covered the areas of medical and nursing Services, mental health services, physical health and wellbeing. Other briefings received by the Committee in this quarter included in relation to the PSNI Workforce Strategy (which replaces the previous People Strategy) and a briefing on PSNI litigation and financial compensation which covered an overview of civil litigation costs and damages, an analysis of key cost drivers and challenges including legacy related pressures, early resolution strategies and increasing efficiency through the greater use of technology.

## OBJECTIVE A

To monitor the PSNI's resourcing plans; advocating on issues which support policing, including transformational change and delivery of a representative service.

### BUSINESS PLAN ACTION (ii)

**To monitor the effectiveness of all aspects of PSNI financial management, including approval of the annual resource plan, the organisational operating model, workforce plan and priorities to reflect the assumed context of a shrinking budget including any impact on service delivery, and advocate to secure sufficient funding (including for the Recovery Plan/business case and for Legacy) for policing in Northern Ireland.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

Throughout the year and in line with the Committee Terms of Reference, the Resources Committee received monthly Finance Reports from PSNI where the financial position year-to-date was considered. Financial pressures facing the PSNI remained a focus for the Committee throughout the reporting period. At the May and June Resources committee meetings Members noted the 2024-25 Provisional Outturn Update (a Resource DEL provisional easement of £0.1m – and Capital easement of £0.5m). In respect of the PSNI Resource Plan for the 2025-26 year, the Committee was briefed on the overall funding gap in the Resource Plan of £21m and that the budget settlement included an increase of £88m on the 2024-25 year. Members were advised of the strategic assumptions within the Plan and that the projected costs for settlement of the Holiday Pay and Data Breach cases had not been included. Members were also updated on the bid submitted in the June monitoring round to close the overall gap in the 2025-26 budget of £21m.

Members agreed to recommend the Board NOTE (but not approve) the PSNI Resource Plan 2025-26 and that the Board would continue to support the PSNI in efforts to secure the necessary funding to close the £21m budget gap.

At the September Resources Committee Members were advised that the PSNI were projecting a year-end £23 million gap (an increase of £2m since June 2025). Members were advised this increase related to costs incurred for the Omagh Bomb Inquiry (OBI) and that a bid had been made in the October monitoring round for the full £23m amount. During Q2 the Committee was also updated on the ongoing position in relation to the Data Breach and Holiday Pay legal cases (including affordability issues) and advised that work in relation to the Finucane Inquiry would also add further funding pressures. Ongoing affordability issues in relation to the Workforce Recovery business case were also discussed.

During Q3 the Committee continued to be updated on the anticipated year-end pressure (£18.9m as at the end November 2025). Members noted pressures due to the Employers' National Insurance rate increase, high levels of Ill Health retirement approvals, pressures in the Paramilitary Crime Task Force (PCTF) budget and non-pay budget pressures such as high levels of Injury on Duty awards. However, at the December 2025 meeting the Committee noted and welcomed correspondence from the Department of Justice (DoJ) advising that, following the Executive's agreement of December Monitoring on 9 December 2025, the additional allocation to the PSNI closes the funding gap for the financial year.

In Q4 the Committee continued to monitor the projections in respect of the PSNI year-end position. As at the end of February the PSNI indicated a £15m non ring-fenced easement, including easements against pay following the additional budget allocations from December Monitoring and lower FTE than planned. Members were advised that the PSNI now forecast a full-year easement of £700k. Members also discussed with the PSNI the £18.5 million of capital remaining to be spent in the final month of the financial year.

In relation to future years' budgets, PSNI received its draft budget allocation letter from the DoJ in February 2026, outlining the draft resource budget for the next 3 financial years and just 1 year for the capital budget. Members were advised that, based on the updated PSNI Resource requirements for 2026-27, the opening funding gap will be approximately £65m including recruitment costs to grow the Service and is reflective of the additional funding provided for this (the funding gap increases to £96m in 2027-28 and £170m in 2028-29). The draft capital budget shows a shortfall of £18.5m in capital funding.

**OBJECTIVE A**

To monitor the PSNI's resourcing plans; advocating on issues which support policing, including transformational change and delivery of a representative service.

**BUSINESS PLAN ACTION (iii)**

**Monitor the effectiveness of measures taken to ensure that membership of the PSNI is representative of the community and monitor the impact on representativeness of measures taken to rationalise resources across PSNI in light of limited ongoing recruitment.**

**RAG STATUS****GREEN****PROGRESS SUMMARY:**

In line with the Resources Committee's responsibility to monitor the PSNI's performance against Policing Plan indicator 3.1: Representativeness of the Police Service, in December 2025 the Committee received a briefing which included statistics on the current composition of PSNI's Workforce. Members discussed with the PSNI the concern that Catholic officer numbers are projected to fall to around 23% within the next 10 years however some improvement was reported with LGBTQ+ officers and staff. PSNI and Members also discussed the results of the 2025 Student Officer Recruitment Campaign and the plans for new Student Officer Recruitment Campaign in January 2026. A more detailed summary of the Resources Committee's consideration of PSNI Representativeness is included with the [Resources Committee Annual Report](#).

 **OBJECTIVE A**

To monitor the PSNI's resourcing plans; advocating on issues which support policing, including transformational change and delivery of a representative service.

**BUSINESS PLAN ACTION (iv)**

**To make annual representations to national pay review bodies to ensure parity with other England & Wales police services. To also advocate for the implementation of the recommendations from the relevant pay review bodies.**

**RAG STATUS****GREEN****PROGRESS SUMMARY:**

During Q1 the Board Chair, the Chief Executive and the Director of Resources attended the oral evidence session for the Senior Salaries Review Body (SSRB) via video link in April 2025, and the Police Remuneration and Review Body (PRRB) in person in May 2025, responding to questions from the panels in relation to Police Officers pay and conditions of service (PRRB), and Senior Police Officers and Staff (SSRB).

During Q2 while the PRRB report was shared by the DoJ in confidence with the Chief Executive of the Board, NIPB awaited the formal release of the PRRB report and the SSRB report ahead of sharing with Board Members. In the Q3 reporting period the PRRB report for 2025 was released by the DoJ who requested the Board's response in respect of items to be considered for inclusion in the Ministers PRRB commissioning letter (scheduled for submission in January 2026). The PRRB also requested written submissions for the 2026 year be submitted in March 2026.

During Q4 the SSRB 2025 report was released by the Minister of Justice (March 2026), and written evidence for 2026 was requested by the SSRB. The final draft of the proposed written evidence to be submitted to both the PRRB and the SSRB was considered and agreed by Resources Committee at its March 2026 meeting, and both were subsequently submitted. The oral evidence sessions for the PRRB and SSRB will be held in April and May 2026 respectively and the Board Chair, Chief Executive and Director of Resources will present at both these meetings.

The pay remits for Chief Officers were prepared and submitted after the release of the SSRB report by the Minister.



## OBJECTIVE A

To monitor the PSNI's resourcing plans; advocating on issues which support policing, including transformational change and delivery of a representative service.

### BUSINESS PLAN ACTION (v)

To oversee and monitor on behalf of the Board, PSNI's progress against the findings in the PSNI Cultural Audit including workforce survey data measuring levels of employee satisfaction and engagement.

RAG STATUS

GREEN

### PROGRESS SUMMARY:

At the December 2025 Resources Committee meeting, Members received an update on the progress made in relation to the PSNI Cultural Audit outcomes. The update covered the TEAM PSNI events as one of the initiatives implemented in response to the Cultural Audit. Over 4,000 PSNI Staff have attended with 85% reporting that Senior Leaders clearly communicated a shared vision, and 75% finding senior leaders visible and approachable (Recommendation 2 - Build Trust and Reduce fear). There was information on the New Culture Development Framework and Implementation Group, which was established to support initiatives to strengthen and embed a values-driven, Inclusive, and people orientated organisational culture. Also, evidencing and capturing the Workforce Voice on quantitative surveys in 2025. The Inclusion 2025 Pulse survey results were presented and showed increased confidence in senior leaders acting consistently with PSNI values, and staff felt less valued by the organisation. 17% of the workforce experienced inappropriate behaviour, and 12% reported discrimination. Further detail on the Resources Committee's consideration of PSNI's progress against the findings in the PSNI Cultural Audit is included with the [Resources Committee Annual Report](#).



## OBJECTIVE A

To monitor the PSNI's resourcing plans; advocating on issues which support policing, including transformational change and delivery of a representative service.

### BUSINESS PLAN ACTION (vi)

**To monitor and oversee on behalf of the Board, PSNIs implementation of the recommendations contained in the Data Breach Report.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

In May 2025 the Resources Committee received an update in relation to progress against the Data Breach recommendations. Senior PSNI staff provided Members with an update on the progress towards the implementation of the recommendations received from the Independent Review Team (IRT) and ICO. Members were also provided with an update on the governance structures in place within the PSNI (Data Board and Data Delivery Group). The Committee provided feedback on additional information they would like to receive going forward and it was agreed this would be incorporated into future updates to the Committee.

In September 2025 the Resources Committee considered and agreed the Terms of Reference for the PSNI Data Breach Follow Up audit plan 2025-26 to be carried out by the National Police Chiefs Council (NPCC).

At the October 2025 Resources Committee meeting the Committee received an update on governance arrangements in place including the Service Data Board (chaired by the Deputy Chief Constable) and the Data Delivery Group (chaired by Chief Superintendent Ops Support) which have oversight of delivery against the Independent Review recommendations. Members noted that 61% of the recommendations have now been fully implemented and that PSNI were gathering data/evidence or providing narrative on why not all recommendations have been realised. At this meeting the Committee also received a briefing on the Data & Information Risk Strategy 2025-30, the action plan to address Subject Access Request (SAR) and Freedom of Information (FOI) backlogs.

 **OBJECTIVE B**

To monitor, oversee and assess the performance of the PSNI through the Board and its Committees and ensure the delivery of Human Rights based, community focused policing.

**BUSINESS PLAN ACTION (i)**

**Monitor the delivery of the 2025-26 Performance Plan in line with the 2025-2030 Northern Ireland Policing Plan.**

**RAG STATUS** **GREEN**

**PROGRESS SUMMARY:**

Throughout the year monitoring of delivery against the 2025-26 Performance Plan took place in accordance with the agreed Policing Plan monitoring timetable.

In Q1 the Performance Committee received updates from the PSNI on Indicators 2.4: The effectiveness in tackling the threat posed by terrorism, paramilitaries and serious and organised crime groups and 1.2: The effectiveness in tackling domestic abuse (on 15 May 2025 and 12 June 2025 respectively). The Partnership Committee received an update from the PSNI on Indicator 2.6: The effectiveness in working in partnership to reduce road deaths and serious injury on our roads on 19 June 2025.

During Q2 the Performance Committee received an update from the PSNI on Indicator 1.4 Hate Crime (11 September 2025) and the Partnership Committee received an update from the PSNI on Indicator 2.1 Confidence (18 September 2025).

In Q3 the Performance Committee received updates from the PSNI on Indicators 1.6 Crime Outcomes and 3.2 Police Conduct on 9 October 2025 and also received updates on Indicators 1.5 Victim Satisfaction and 1.1 Violence against women and girls on 13 November and 4 December 2025 respectively. The Partnership Committee received an update from the PSNI on Indicator 2.3 Feel Safe & 999/109 calls on 16 October 2025 and 2.5 Repeat Offending on 20 November 2025. In addition, the PSNI provided an update on progress against all Indicators on Outcome 1 at the Board meeting on 2 October and all Indicators on Outcome 2 at the Board meeting on 11 December 2025.

In Q4 the Performance Committee received an update from the PSNI on Indicator 1.3 Child Criminal Exploitation on 12 February and on Indicator 2.7 Cyber Crime on 12 March. The Partnership Committee received an update from PSNI on Indicator 2.2 Engagement with Communities on 19 February. In addition, the PSNI provided an update on progress against all Indicators on Outcome 3 at the Board meeting on 5 February 2026.

 **OBJECTIVE B**

To monitor, oversee and assess the performance of the PSNI through the Board and its Committees and ensure the delivery of Human Rights based, community focused policing.

**BUSINESS PLAN ACTION (ii)**

**Implement a framework to assess PSNI's compliance with the Human Rights Act (1998).**

**RAG STATUS** **GREEN**

**PROGRESS SUMMARY:**

Members considered and approved the Human Rights Annual Report (HRAR) 2024-25 and this was published on the Board's website and launched on 29 October 2025. A new three-year Human Rights Framework was agreed by Members at Performance Committee to guide the work of the Human Rights Advisor. During the year the Human Rights Advisor and officials focused on closing the open Human Rights recommendations and these were significantly reduced along with reviewing six-month and twelve-month progress reports on the previous Thematic reports. The Board's new Human Rights Advisor commenced work with the Board in February 2026 and is currently working on the HRAR 2025-26 which is envisaged to be shared with the Performance Committee in June-Sept 2026.



## OBJECTIVE B

To monitor, oversee and assess the performance of the PSNI through the Board and its Committees and ensure the delivery of Human Rights based, community focused policing.

### BUSINESS PLAN ACTION (iii)

**Appoint a Human Rights Advisor in 2025.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

The appointment panel for the Board's new Human Rights Advisor (HRA) conducted interviews and selected the preferred candidate in June 2025. The process of obtaining developed vetted security clearance was progress and this was granted in December 2025. The new HRA joined the Board in February 2026 to begin his term of work.

 **OBJECTIVE B**

To monitor, oversee and assess the performance of the PSNI through the Board and its Committees and ensure the delivery of Human Rights based, community focused policing.

**BUSINESS PLAN ACTION (iv)**

**Implement a review of the current PSNI Code of Ethics.**

**RAG STATUS** **GREEN**

**PROGRESS SUMMARY:**

In June 2025 the revised PSNI Draft Code of Ethics was considered by the Board, and it was agreed to proceed with an open consultation process on the document including publication of the draft version on the Board's website. The full public consultation commenced on 18 August 2025 and lasted 12 weeks. During this time a Key Stakeholders consultation was held on 23 September 2025. Following the end of the consultation the responses from the public meeting (29 October 2025) and online consultation (which ended 10 November 2025) were collated. All responses were considered and final changes to the document were agreed by the Performance Committee. The Board approved the new PSNI Code of Ethics 2026 on 5 March 2026 and it is now with the DoJ to update and amend the regulations.

## **OBJECTIVE C**

Through engagement and collaboration, to raise awareness of the Board's work, to enable local communities, PCSPs and Partners to support the delivery of policing outcomes.

### **BUSINESS PLAN ACTION (i)**

**Develop an Engagement Strategy for 2025 – 2030.**

**RAG STATUS  
GREEN**

### **PROGRESS SUMMARY:**

A draft of the Board's Engagement Strategy for 2025-2030 and the associated Programme of Engagement 2025-26 was considered at the June meeting of the Partnership Committee. Following some minor amendments, the draft strategy was presented and approved by the Board at the July 2025 meeting.

## OBJECTIVE C

Through engagement and collaboration, to raise awareness of the Board's work, to enable local communities, PCSPs and Partners to support the delivery of policing outcomes.

### BUSINESS PLAN ACTION (ii)

**Assess and enhance the effectiveness of PCSPs through monitoring their compliance with the PCSP Strategic Priorities.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

The Joint Committee met on 30 April 2025 to discuss the Causeway Coast and Glens (CCG) PCSP audit, the PCSP Annual Effectiveness Report for 2023-24, and feedback from the Designated Organisations and approval of PCSP Action Plans for 2025-26. Furthermore, Letters of Offer and Funding Agreements were issued with an agreed condition was added to CCG's letter. The 2023-24 PCSP Annual Effectiveness Report and the PCSP action plans for 2025-26 were published following Board approval on 8 May 2025.

By the end of September 2026, all 11 PCSP 2024-25 Q4 workbooks and report cards had been reviewed and approved by Joint Committee Officials and NIPB, along with the submission of their Q1 2025-26 workbooks. Two workbooks were awaiting the signed Financial Statement from the Council CEO; the remainder were paid. Overall expenditure of funding by PCSPs for the 2024-25 financial year was 99%.

Joint Committee met with SOLACE NI on 7 November 2025, and discussion took place regarding ongoing support for the 11 PCSPs. In autumn, NIPB officials undertook an Access NI audit to ensure compliance with the SLA through a full range of assurance management processes in relation to the appointment of independent PCSP members, with the final report finding the Board to be fully compliant with no recommendations. In addition, Joint Committee officials undertook a governance meeting with Newry, Mourne and Down PCSP on 25 November 2025.

In the final quarter of this reporting year all 11 PCSPs 2025-26 quarter 3 workbooks and report cards were reviewed and approved by Joint Committee officials and by the NIPB finance team. All PCSPs submitted their draft Action Plans for 2026-27 for Joint Committee consideration and approval at the next Joint Committee meeting scheduled for 29 April 2026, following which, Letters of Offer and Funding Agreements will be issued to PCSPs. However, as the Executive have yet to agree a budget, Joint Committee will consider next steps.

PCSP managers meetings took place in May, September, December 2025, and March 2026. These meetings provided update and discussion on a variety of issues, including Joint Committee PCSP planning guidance, quarterly returns, training, speed indicator devices, Neighbourhood Watch, funding, PCSP annual reports, the policing community safety survey, internal reports and the PCSP annual reports.

During 2025-26 Board officials organised PCSP Chair and Vice Chair training, and OBA training for PCSP managers. There was a presentation from Road Victim Support NI, a PSNI led Speed Indicator Devices workshop, and Managers took part in a focus group discussion on the Board's advocacy research in collaboration with the Ulster University.

## OBJECTIVE C

Through engagement and collaboration, to raise awareness of the Board's work, to enable local communities, PCSPs and Partners to support the delivery of policing outcomes.

### BUSINESS PLAN ACTION (iii)

**Deliver a Communications Action Plan, including plans for the Board's 25th Anniversary of New Policing Arrangements.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

During the year a comprehensive programme of work was delivered through the Communications Action Plan in support of Board business.

This included publication of the new Policing Plan 2025-2030, the Board Annual Report and Accounts 2024-25, the Policing Plan Survey, the PCSP Effectiveness Report, production of the Board's monthly ezine Policing Matters, the new Corporate Plan and Board Annual Business Plan, the Human Rights Annual Report, the Revised PSNI Code of Ethics, and the launch of the Police Property Fund. Support was also provided for the recruitment of the Board's new Human Rights Advisor and a range of internal communication issues.

Speeches were prepared for the Board Chair and Vice Chair at a number of speaking and engagement events including Attestation Ceremonies, the launch of the PFNI Let Them Protect Campaign and the PSNI Race and Ethnicity Action Plan, the NI Affairs Committee, Recognition Awards, Problem Solving Awards and engagement with PSNI staffing associations. A number of visits by interest groups to the Board were arranged and supported.

Communications advice and guidance to the Board has been provided on many issues during the reporting period including meetings and statements following the June meeting as well as issues relating to funding and resourcing of the PSNI. Event and communications support was provided to the Board monthly accountability meetings in public, Committee meetings and visits to the Police Estate.

Over the course of the year a programme of proactive and reactive online communications was progressed through social media activity, and a new Board Instagram page was set up. 159 publications including reports and other documents were published online. Responses to media inquiries covered a wide range of issues including legacy funding and correspondence issued by the Board to the Secretary of State, McCullough Review, Operation Constraint, PONI cases, PSNI software usage, assaults on officers, misconduct and discipline, issues relating to the police estate and a large volume of media and individual queries relating to Board issues. Work has also been progressed in developing plans in support of the 25 Year Anniversary with proposals for a 2-day Conference and supporting 'conversations with purpose' being progressed in partnership with PSNI, UU and QUB.

Responses were provided to a wide range of media queries with 21 statements issued in support of Board business. During the period 1 April 2025 to 31 March 2026, the Board received 79 requests for information under FOI Legislation and 50 Subject Access Requests

The Board's You Tube page currently has 1068 subscribers. There were on average 218 live-time viewers of the 10 meetings in public during 2025-26 with a total of 10,531 views. The Board's You Tube channel has now been viewed 100k times. There were 20,700 unique user visits to the Board website with 113,700 page views. The Board currently has 9,000 followers on X, 3,000 on Facebook, 1,034 on LinkedIn and 158 on Instagram.

## OBJECTIVE C

Through engagement and collaboration, to raise awareness of the Board's work, to enable local communities, PCSPs and Partners to support the delivery of policing outcomes.

### BUSINESS PLAN ACTION (iv)

**Deliver a Programme of Engagement, to include 'Conversations with a Purpose', to support the Board's Objectives.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

#### **Volunteering: Independent Community Observers**

Over this reporting period, the Board remobilised the Independent Community Observers (ICO) Scheme with an induction briefing/training session delivered to ICOs on 9 April. Subsequently, a site visit to the assessment venue was completed on 28 April in advance of the assessment centre going live on 1 May. The assessment stage concluded in July with ICOs completing a total of 35 visits, observing 157 role plays and 35 sergeants' briefings. An ongoing campaign to recruit ICOs resulted in a total of four applications received for the scheme, following eligibility sifting, interviews were held in July and subsequently, all four were deemed appointable to the scheme and were added to the reserve list for the next recruitment campaign.

#### **Volunteering: Independent Custody Visiting Scheme**

The Policing Board is responsible for the oversight and running of the Independent Custody Visitor (ICV) Scheme which involves approximately 20 impartial volunteers from across the community fulfilling a key function in ensuring the protection of the human rights of detained people in custody. With regards to the Scheme, delivery across the three teams has continued throughout the reporting period with over 400 visits.

This is in spite of the challenges faced regarding custody record access (further information provided in the next section). In addition, the Scheme Manager attended the ICVA's Scheme Manager Conference on 19 November 2025 which demonstrated the launch of ICVA's new e-Learning platform and provided an opportunity to discuss best practice.

Engagement Branch held a Volunteer Recognition and Training event for ICOs and ICVs on 30 October including a debriefing session for ICOs regarding the 2025 PSNI Recruitment Campaign and an update on the ongoing issue of custody record access for ICVs. Furthermore, Annual Reports for ICV and ICO Schemes were considered by Members and subsequently published on the Board's website within this period.

### **Custody Record Access**

Over this reporting period, the Board continued to progress work regarding the ongoing issue of custody record access for ICVs. In April, the Director of Partnership, Engagement Manager and the Board's Human Rights Advisor met with DOJ officials and legal representatives to discuss potential amendments to the current legislation which would help to resolve the issues being experienced by the Board's ICV's. In November, an agreement reached between the Board and PSNI regarding the wording of the proposed amendment and the associated definition for 'incapable of consent'. In December, Board Officials met again with DoJ officials to discuss the indicative timescales in relation to this amendment being included to the Justice Bill. Although, following a meeting in March it was determined that the current proposed legislative amendment was not viable due to a number of concerns raised by the Office of Legislative (OLC). As such, alternative legislative amendments are being explored and will progress in the next reporting period.

### **Engagement Activities**

In July 2025, the Board agreed a five-year Engagement Strategy (2025-2030) aiming to deliver strategic and purposeful engagement with key stakeholders and the wider community. Through engagement and collaboration, the Strategy supports the Board in raising awareness of its work to enable local communities, PCSPs and partners to support the delivery of policing outcomes. The Strategy is delivered through an Annual Programme of Work that provides detail on the specific activities and initiatives which the Board will undertake in order to achieve its Engagement aims. A summary of the activities delivered are provided below;

To increase Board Members' knowledge of policing, Members met with representatives from the PSNI "Your Voice Forum" in order to provide staffing association representatives with an opportunity to discuss topics and issues affecting the Police Officers and Staff that they represent. In addition, Members and Officials also attended a tour of the PSNI Roads Policing department. In addition, a workshop around Neighbourhood Policing Teams (NPTs) was held which aimed to identify potential best practice initiatives.

A Board Official attended the PSNI REaL event on the 'Victim Journey' on 14 October 2025. Board Members and Officials also attended an interactive training event at the PSNI Hydra Minerva Suite at PSNI Steeple, Antrim. In addition, a Privacy & Data-driven Technology in Policing round table discussion was delivered including PSNI and Board Members. Topics discussed included Digital Governance, Live Facial Recognition and Artificial Intelligence.

During the year, the Board engaged with young people through the Board hosting the second meeting of the "Youth and Policing Partnership Forum'(YAPPF) on 2 July. This forum supports young people to discuss the issues affecting them with regards to policing and includes representatives from a variety of youth groups/organisations such as VOYPIC, Alternatives NI and the NI Youth Assembly. At this meeting, representatives from the Police Ombudsman (OPONI) provided detail on how young people can make a complaint to the OPONI and explained the investigative processes. In November PSNI hosted the third meeting of the YAPPF. The meeting included a Q&A with a senior PSNI Officer, a demonstration of the PSNI Video Officer Attendance Team (VOAT) platform and a presentation from OPONI outlining their complaints process. Board Officials also hosted a stand on 21 October for Queen's University Belfast Volunteering and Wellbeing Fair. In March 2026 the Board two student delegations - 18 students from the University of Virginia who were on a study visit to NI as part of their "Policies for Conflict and Peace in Northern Ireland" course and 25 QUB students as part of the "Spotlight on Public Sector" event to inform the students of the varied work of the Board and to highlight the various job roles within the Board.

During the year Board Members and Board Officials attended a number of external events to raise awareness of the Board and to promote the Board's Volunteering opportunities and the Police Property Fund - Large Grants Scheme. In May 2025, they hosted a 2-day stall at the Balmoral Show 2025. Furthermore, Board Members and officials hosted two stands, the first on 26 July for Belfast Pride 2025 and the second on 24 August for the Belfast Mela Festival.

In Quarter 4, Board Members and Officials attended the Problem Solving in Partnership Awards ceremony (delivered by PSNI in partnership with the Board) on 19 February. The Partnership Committee Vice Chair represented the Board on the judging panel for these awards in addition, the Board Chair delivered part of the opening address and Members presented awards under two categories namely; Delivering for Communities and Policing and Community Safety Partnerships (PCSPs). In addition, the Board met with a delegation of Ukrainian Officials (as part of a study visit to NI) to provide them with an overview of the Board with regards to our role and remit. This delegation also attended the public session of the March Board meeting.

### **Conversations with Purpose (CwP)**

In late March 2025, the Board's CEO and Engagement Manager met with the Commissioner for Victims of Crime and the CEO of Foyle Women's Aid in order to consult on our indicative plans for the launch of the Board's "Conversations with Purpose" initiative. Following which, Board officials held a number of 1-2-1 sessions with external stakeholders/groups in preparation for the event. Subsequently, a formal launch event was held on 16 October and was delivered in partnership with Foyle Women's Aid at Ashleywood House in Derry/Londonderry. This event was well attended with approx. 25 external attendees including the Commissioner for Victims of Crime.

This event included a number of breakout sessions for attendees to discuss key concerns in relation to tackling VAWG from their organisation's perspective. Taking learning from this meeting Members heard from PSNI both at the November Board meeting on the Policing Plan update on Outcome 1 – Indicator 1.1 – 'The Effectiveness in Tackling Violence Against Women and Girls' in December 2025. A video on the engagement was shared on the Board's platforms reaffirming that the issue of VAWG remains a significant and ongoing priority for the Board.

### **Student Officer Training/Attestations**

Throughout this year, the Board Chair/Vice Chair delivered a welcoming address to new PSNI Student Officers at the commencement of their training. Over this period nine Student Officer Training sessions were delivered. In addition, Members and Officials attended the Attestation Ceremonies for nine intakes of graduating Officers.

## OBJECTIVE C

Through engagement and collaboration, to raise awareness of the Board's work, to enable local communities, PCSPs and Partners to support the delivery of policing outcomes.

### BUSINESS PLAN ACTION (v)

**Deliver a funding programme to support and increase community engagement with policing.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

Throughout the year Board Officials continued to work on processing claims for Call 3 of the Small Grants Scheme. Most projects were anticipated to finish by September 2025, however, some projects will take two years to complete and will finish in April/May 2026. In June 2025, the Partnership Committee approved the opening of the first call for Large Grants Scheme and the call launched on 30 June.

Following the closure of the call for applications for Large Grant projects on 22 September 2025, a total of 84 applications were received before the deadline. Officials undertook basic and criteria eligibility checks on all applications and those that were eligible were forwarded to the assessment panel, (made up of three Partnership Committee Members), for consideration and scoring.

Upon the completion of the basic eligibility checks on all applications, 47 applications requesting just under £1.2m were deemed eligible to progress for full assessment by the panel. Following criteria eligibility checks carried out by the programme team, 11 of these applications were considered ineligible. The assessment panel met in October 2025 to make determinations on the 11 applications deemed ineligible and to agree a final score for the 36 eligible projects, during which they agreed with programme team's recommendations.

Following panel assessment, six applications were recommended for approval at a combined value of £150,957 and one reserve project was selected. The Partnership Committee considered the outcome of the panel's decision at its meeting on 20 November 2025 and recommended to the Board that the six applications selected for funding by the assessment panel be approved for a Letter of Offer. This recommendation was subsequently approved at the Board meeting on 11 December 2025.

During January 2026 the six projects successfully completed the contracting phase, with the Board's Finance Team reviewing the organisations' accounts to ensure they were financially viable. Information workshops were held with representatives from the six successful projects on the 6 and 9 February 2026, following which Letters of Offer were issued. Following receipt of the signed acceptances of the Letters of Offer, the projects received their first instalment of 80% of the overall funding awarded ahead of a project start date of 1 March 2026. Representatives from the successful projects attended a launch event with Members after the Partnership Committee meeting on 26 February 2026. Examples of initiatives being delivered by the successful projects include provision of targeted support for those at risk of offending, alongside victims and potential victims of crime, as well as vulnerable persons with social and mental health issues who put a demand on blue light services, a community based education project that uses sport to challenge the attitudes and behaviours that contribute to Domestic, Sexual and Gender-Based Violence, anti-social behaviour and community safety, an intervention programme designed to support young people during the critical transition from primary to secondary education which will focus on building resilience, promoting positive choices, and addressing key challenges such as bullying, anti-social behaviour and substance misuse, and using the power of football to reduce community tensions, prevent hate crime, and build safer, more inclusive neighbourhoods in areas that have experienced incidents against minority communities in 2025.



## OBJECTIVE D

To deliver independent, fair and transparent processes for former and serving officers in line with Police Pension, Injury Benefit and Appeal legislation.

### BUSINESS PLAN ACTION (i)

**To progress and implement all statutory commitments as they relate to the processing of Injury on Duty award assessments and discharging the Board's responsibilities as Police Pension Scheme Manager (to include giving effect to new/ updated legislation where applicable throughout the reporting period).**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

Due to the ongoing work to amend the regulations governing Ill Health Retirement and Injury on Duty processes, the work to review the Joint Medical Guidance has been paused as it is likely that regulatory change will impact on the Guidance. Further work on scoping out the most efficient way to review the guidance will be carried out following regulatory amendment.

In Q2 work was undertaken to commence utilisation of Box as an electronic means of transferring cases between PSNI and NIPB. A pilot was conducted during June and July and the system is now being fully used for all new cases. Work took place to ensure that RSS Statements could be issued to serving officers in relation to McCloud. Over 3,000 statements were issued in early September leaving a small number of more complex cases to be issued between September and December 2025. A number of meetings took place between PSNI and NIPB regarding the Pension Dashboard to ensure connection by 31 October 2025. A provisional date for connection (20 October) was given, however, this was heavily dependent on whether issues regarding firewalls could be resolved. Caseloads in relation to IHR/IOD,

Appeals and reconsiderations are being progressed with evidence of a gradual slowdown of applications. The Directorate has conducted work on 30 FOIs and almost 20 DPAs since April.

In relation to caseload, the original 'slowing down' of applications was short-lived and cases are increasing. In relation to the Scheme's requirement to connect to the Dashboard, a new connect by date has been set and agreed with TPR and PDP as 31 January 2026. Issues in relation to the movement of data are currently being resolved and the new connect by date is likely to be met.

Officials have been preparing a list of recommended regulatory amendments, aimed at tightening up the IOD process and following completion, a letter will issue to the Minister requesting a copy of the 2024 consultation and providing all recommended amendments.

The Pension Board (PPB) met on 4 occasions in June, October and December 2025 and March 2026. The focus of the meetings was to discuss progression relation to the issuing of RSS (McCloud) statements and connection to the National Dashboard. The PPB also considered the risk register and were provided with assurance reports from the Scheme Manager and Scheme Administrator.



## OBJECTIVE D

To deliver independent, fair and transparent processes for former and serving officers in line with Police Pension, Injury Benefit and Appeal legislation.

### BUSINESS PLAN ACTION (ii)

**Continue to lobby for urgent action to address the recommendations in the 2020 NIAO report around the review of the IOD scheme and reconsideration of roles and responsibilities, which will include both the IOD and IHR schemes.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

The IOD Steering Group met in June 2025 to discuss the DOJ's draft response document on Proposed changes to the Police Service Northern Ireland Injury on Duty Scheme, a draft project initiation document (PID) and the way forward. Next steps will entail the project group meeting to implement the PID.

In Q2 the T/Director of PPIB continued to work on a project to look at the considerations of any move of roles and responsibilities, and legal advice has been sought regarding this.

In Q3 a meeting of DoJ, PSNI and NIPB took place to discuss the progression of the NIAO report recommendations and the rising costs of IOD. NIPB requested that regulatory amendments progress as there is limited scope to amend the current process to reduce the costs.

The focus of the work regarding the NIAO report has largely been on the need for regulatory amendments, however, the Board continued to lobby for movement of the roles and responsibilities at their development days in late January 2026. Members expressed the need for regulatory amendments to both improve the schemes and also enable a movement of roles and responsibilities to legally occur.



## OBJECTIVE D

To deliver independent, fair and transparent processes for former and serving officers in line with Police Pension, Injury Benefit and Appeal legislation.

### BUSINESS PLAN ACTION (iii)

**Continue to progress all PATs in accordance with the Regulations and engage with Department of Justice and PSNI regarding guidance/policy matters.**

### RAG STATUS

**GREEN**

### PROGRESS SUMMARY:

At the start of Q1 the Board had five live Police Appeal Tribunal (PAT) cases. One was dismissed during Q1, another was pending the outcome of a criminal case in court, one was set for hearing on 13 October 2025 with the remaining two are ongoing as at the end of Q1.

In Q2 5 cases remained live. The case which was dismissed without a hearing in Q1 was appealed and is being reviewed again, one is pending outcome of criminal case, one is set for hearing on 3 November and the remaining two are ongoing.

In Q3 five cases remained live. One was dismissed under Reg 12 on 3 November 2025. One was heard on 3 November 2025, one was still pending awaiting the outcome of criminal proceedings (which has been set for Feb 2026), one was under review and one was still ongoing (under the 2000 Regulations).

In Q4 the Board had 2 Live PATs, one under the 2000 Regulations and the other under the 2016 Regulations, both are under review. One other PAT is still pending waiting criminal proceedings.

## OBJECTIVE E

To manage our organisation and deliver our responsibilities efficiently and effectively ensuring high standards of organisational governance.

### BUSINESS PLAN ACTION (i)

**FINANCIAL: Safeguarding public funds allocated to the Board and ensuring they are applied only to the purposes for which they were voted and, more generally, for their efficient and economical administration, by following the guidance contained in MPMNI, Dear Accounting Officer (DAO) letters, and the financial memorandum.**

**RAG STATUS**

**GREEN**

### PROGRESS SUMMARY:

The Board's ARAC receives updates at each meeting in relation to the initial budget allocation and profiling and then throughout the period in relation to in-year monitoring rounds. The Committee at each of its meetings relevant and detailed information in relation to how spend is progressing compared to the allocated budget, and a year-end projection of the anticipated final financial outcome compared to the budget.

Updates were provided to ARAC in relation to the outcomes from each spending round, and this included any requests for additional funds, or surrender of surplus budget. Additional funding was received in July for the annually managed expenditure (AME), and an amount to cover the increase in Employers National Insurance Contributions. In December the Board reported £180k of DEL easements mainly in relation to salaries and the release of a legal accrual from a previous accounting period. An additional £2k of capital was also provided.

Updates were provided to each meeting on the latest management accounting position and the comparison of spend against budget, this also included the reasons for any variances. This information assisted the Committee to understand the financial figures used to populate the in-year monitoring returns, and to keep up to date with the organisations latest financial position.

The year end draft financial accounts are approved by the Committee to be submitted for financial audit, and the final accounts following audit are approved by the Committee. The Report to those Charged with Governance (Audit outcomes report) is also presented to the Committee, which brings the annual financial circle to a close.

## OBJECTIVE E

To manage our organisation and deliver our responsibilities efficiently and effectively ensuring high standards of organisational governance.

### BUSINESS PLAN ACTION (ii)

#### ASSURANCE:

To ensure effective organisational compliance with our governance and internal control mechanisms and report to the ARAC.

### RAG STATUS

GREEN

#### PROGRESS SUMMARY:

Throughout the year progress against this action was monitored by the Board's ARAC at each of the quarterly 2025-26 meetings via the Objective E reporting dashboard.

The Audit & Risk Assurance Committee received and considered regular updates on a number of Governance matters including:

##### Direct Award Contracts (DACs)

The Committee was advised that there were no new DACs entered into during the reporting period.

##### NIPB Complaints Update

During 2025-26 1 complaint was progressed under the Board's Complaints Policy, (complaint reference 003/2025/26). The complaint was not upheld at either Stage 1 or Stage 2. Several further items of correspondence were received during the reporting period requesting they be handled under the Board's complaints policy. However, following review of the correspondence the complainants were advised that the matters raised did not fall within the scope of the Board's Complaints Policy. Further detail is included in the [ARAC Annual Report 2025-26](#).

At the March 2026 ARAC meeting Members were updated on the process currently being undertaken by the Northern Ireland Public Services Ombudsman (NIPSO) regarding the development and implementation of new Complaints Standards across the public sector. The Committee was advised that these will create a common set of statutory complaints standards for all public bodies in Northern Ireland and that Board officials are engaging with this process and have attended a workshop facilitated by NIPSO officials which provided information regarding the requirements of the Model Complaints Handling Procedure (MCHP).

Members were advised of the timeframe for the publication of the Government Department and ALBs MCHP (June 2026) following which the Board (alongside other Government Departments and ALBs) have a 6-month preparation period to amend our current processes and implement the revised Model Complaints Handling Procedure (MCHP). Updates on this process will be brought to the Committee during the 2026-27 reporting period.

The Board's [Complaints Policy is available here](#).

### **NIPB Raising a Concern Update**

Throughout the reporting period no concerns were raised under the Board's Raising Concerns Policy.

### **Fraud**

There were no suspected or actual fraud incidents to report to the Committee during 2025-26. The annual review of the [NIPB Fraud Response Plan](#) and [NIPB Anti-Fraud Policy](#) took place and was reported to the Committee in June 2025. Both documents were subsequently published on the Board's website.

### **Gifts and Hospitality**

The Board's ARAC monitors the Board's [Gifts & Hospitality Register](#) on a quarterly basis and all hospitality accepted/declined or returned for the reporting period is included in the register which has now been published on the Board's website.

## **OBJECTIVE E**

To manage our organisation and deliver our responsibilities efficiently and effectively ensuring high standards of organisational governance.

### **BUSINESS PLAN ACTION (iii)**

**PEOPLE/ORGANISATIONAL DEVELOPMENT/CULTURE:**  
To deliver against the priorities in the NIPB People Plan and provide related management information on a quarterly basis.

**RAG STATUS** **GREEN**

#### **PROGRESS SUMMARY:**

Throughout the year progress against this action was monitored by the Board's ARAC at each of the quarterly 2025-26 meetings via the Objective E reporting dashboard.

The Audit & Risk Assurance Committee received regular updates on the People Plan objectives:

##### **Attracting and retaining our talent**

4 recruitment competitions have been completed with 6 candidates recruited and a further 2 candidates currently going through CTC security clearance.

6 internal vacancies were offered to eligible staff as lateral moves and 6 temporary promotion opportunities were offered to eligible staff.

A total of 6 staff left the Board and 1 member of staff retired.

The current budgeted FTE is 56.5 and FTE in post is 53.77.

### **Recognising and valuing our team**

The Committee were updated on the launch of the values champion competition where staff can nominate colleagues who they believe display our values of respect, integrity, openness and diversity in the workplace. The monthly Team Brief is also used as a platform to recognise individual and team performance that goes over and beyond.

### **Empowering growth and leadership development**

Several staff across different grades completed leadership development training courses.

### **Strengthening communication and collaboration**

A staff engagement event took place on 15 August which was used as a way of developing trusted relationships. Regular SMT and SLT meetings supplement the monthly Team Briefs alongside ongoing individual directorate and branch meetings.

There are a number of cross cutting pieces of work carried out collaboratively within the Board such as Policing Plan monitoring, Conversations with Purpose, development of Annual Report and 25 year anniversary event.

### **Investors in People**

The Board obtained IIP re-accreditation in December 2025 and the recommendations will be used to further progress work on developing an action plan for 2026-27.

### **Other**

The Board's Section 75 Annual Progress 2024-25 received a favourable response from the Equality Commission in a letter dated 27 November 2025.

### **Delivering results through supporting performance**

For the 2025-26 reporting year 98% of PPA/PDPs had been completed within the 3 months of the start of the reporting year and 100% of mid-year reviews had been completed within 3 months of the review date.

### **Sickness**

2024-25 sick absence rate was 5.22 average working days lost per employee (NICS 13.4 days). NIPB had 80.5% staff with no recorded sick absence (NICS 57.6%).

2025-26 sick absence rate at end of February 26 was 2.47 average working days lost per employee with 78% of staff (36.10 staff) with no recorded sick days in the rolling year.

## OBJECTIVE E

To manage our organisation and deliver our responsibilities efficiently and effectively ensuring high standards of organisational governance.

### BUSINESS PLAN ACTION (iv)

#### BUSINESS PLAN MONITORING:

To ensure the annual development of an effective Business Plan which delivers against the Board's Corporate Objectives and ensure comprehensive performance monitoring reports against the Plan are brought to the Board meetings with feedback being effectively captured and actioned for future reports.

RAG STATUS

GREEN

#### PROGRESS SUMMARY:

Following the approval of the Board's new Corporate Plan at the April 2025 Board meeting, at the June 2025 Board meeting Members also agreed the Board's draft Annual Business Plan for 2025-26 which included 6 Business Plan actions sitting under the additional objective (Objective E) which focuses on the internal organisational governance of the Board as an organisation. In line with the Board's MSFM which states at Section 4.2.3 that the Board's Business Plans will be formally agreed by the Minister of Justice, the Business Plan was submitted to and received Ministerial approval from the DoJ.

Quarterly monitoring of the 2025-26 Business Plan was completed throughout the reporting period and brought to the Board for consideration in September 2025, November 2025, February 2026 and April 2026.

In March 2026 the Board agreed the 2026-27 Annual Business Plan. As required by the Board's MSFM, the Business Plan was shared with the DoJ for Ministerial approval.

## **OBJECTIVE E**

To manage our organisation and deliver our responsibilities efficiently and effectively ensuring high standards of organisational governance.

### **BUSINESS PLAN ACTION (v)**

**SYSTEMS (Digital and Premises):**  
To ensure a safe and secure physical environment and secure an innovative digital infrastructure, that supports business resilience and transformation.

**RAG STATUS** **GREEN**

### **PROGRESS SUMMARY:**

Throughout the year progress against this action was monitored by the Board's ARAC at each of the quarterly 2025-26 meetings via the Objective E reporting dashboard.

#### **Information Management**

ARAC receive updates at each meeting in relation to the number of information requests received under Freedom of Information (FOI) and Data Protection legislation.

Throughout the reporting period the Board received 79 FOIs and 50 subject access requests.

Security/Data incident management is a critical activity for the Board. Under Data Protection legislation organisations have a mandatory requirement to notify the Information Commissioner's Office (ICO) of notifiable data breach incidents within 72 hours. During the reporting period the Board reported one security/data incident to the ICO.

### **Building Management/Digital Services**

The Board's ARAC was provided with quarterly updates on Building Management Systems (BMS), Health and Safety Compliance, IT Business Partner Service Level Agreement (SLA) monitoring and information on Cyber Security Training. Updates to Members on matters relating to Health and Safety Compliance included but was not limited to: Fire Evacuation Drills, Fire Extinguisher Checks, Emergency Lighting Tests and Portable Appliance Testing (PAT). IT Business Partner performance monitoring focused on an analysis of their response times to successfully resolve service requests and service incidents in line with existing service level agreements.

## **OBJECTIVE E**

To manage our organisation and deliver our responsibilities efficiently and effectively ensuring high standards of organisational governance.

### **BUSINESS PLAN ACTION (vi)**

**To respond to the DoJ led Review of the Policing Board.**

**RAG STATUS** **GREEN**

#### **PROGRESS SUMMARY:**

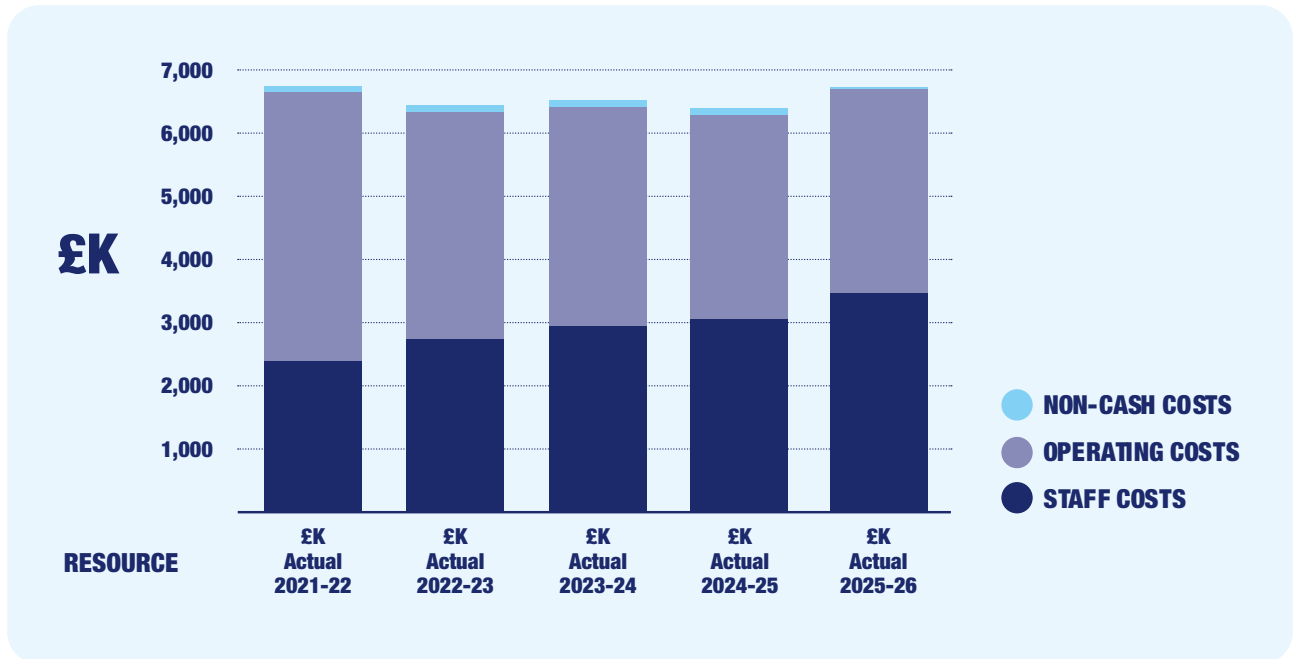
A response to the DoJ led review was agreed by the Board and shared with DoJ and PSNI. While the Minister's response was awaited, work progressed on the actions agreed by the Board including on review of the Members Code of Conduct, review of the communications and engagement activity of the Board, and issues raised around political dominance.

Members undertook a stocktake of the implementation of actions agreed in respect of the NIPB review at the Board Development Event at end January 2026. During this reporting period Members also considered and agreed a revised process for the election of Board Chair and Vice Chair and work remains ongoing regarding the Board Member Code of Conduct.

## Long Term Expenditure Trends

### Performance Budget

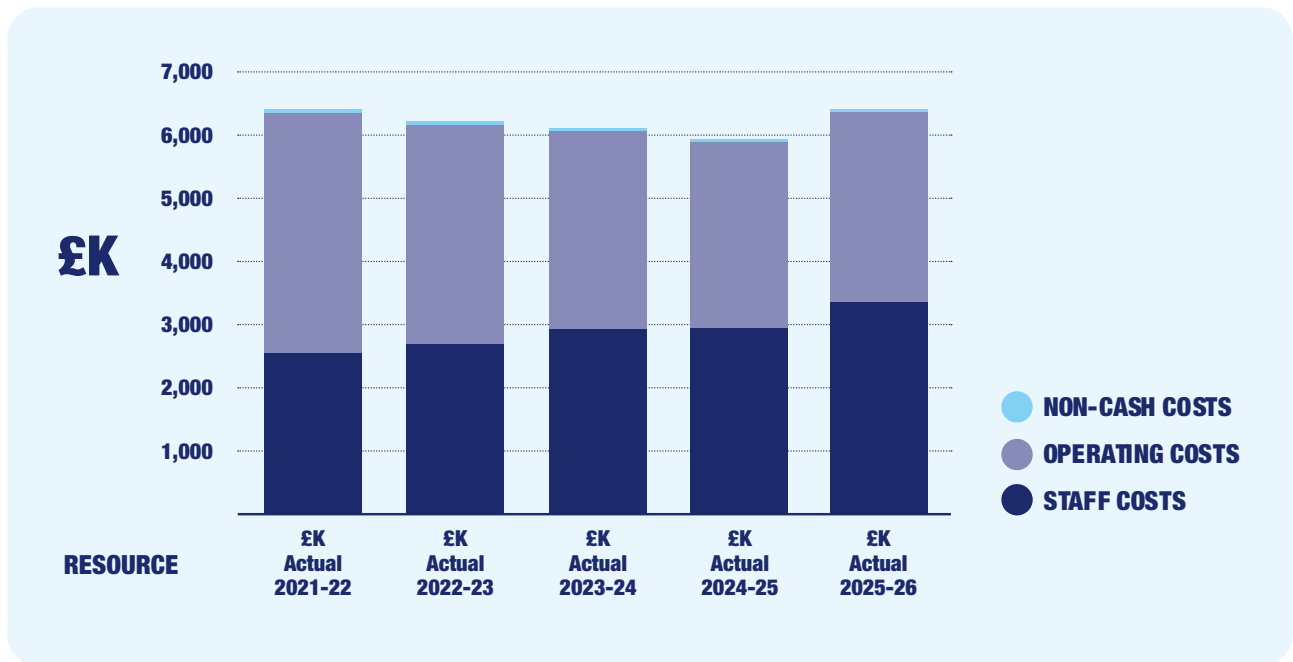
Chart 1 shows the final budget allocation for each of the years 2021-22 to 2025-26, and how this budget was split.



The budgets for the periods 2021-22 to 2025-26 were one-year allocations. In 2021-22 additional funding of £447k was allocated to cover dilapidation costs associated with the relocation from Waterside Tower to James House. In 2022-23 a further £189k was allocated to fund inflationary and utilities pressures and in 2023-24 we received £115k contribution from DoJ in respect of the recruitment of independent members to PCSPs and Independent Medical Referee reviews. Following the reconvening of the Assembly, the DoJ advised NIPB on 22 February that it would receive an additional £205k to be used in the 2023-24 financial year. In 2024-25 an additional allocation of £412k was received to assist with pay, pension and inflationary pressures. In 2025-26, a further £166k was allocated to fund pay and inflationary pressures.

### Performance Expenditure

The chart below shows details of NIPB expenditure patterns across the period 2021-22 to 2025-26.



### Results for the 2025-26 Financial Year

The Statement of Comprehensive Net Expenditure is set out on page 123 and shows Net expenditure the year of £6.6m. The Total Resource DEL budget allocation available for 2025- 26 was £6.7m. The Board declared an easement of £0.2m as part of the October 2025 monitoring round, reducing the budget to £6.5m with DEL expenditure against this budget during the financial year of £6.4m, resulting in a reported underspend of £0.1m.

### 2026-27 Financial Year

The Finance Minister issued a written statement to the Assembly on 6 January 2026 detailing proposed Draft Budget allocations in respect of Resource DEL budgets for 2026-27 to 2028-29 (three years) and Capital DEL budgets for 2026-27 to 2029-30 (four years). This was followed by an Oral Statement from the Finance Minister to the Assembly on 12 January 2026. Whilst it has been published for consultation purposes, the Draft Budget has not yet been approved by the Executive and is therefore subject to change. The Department of Justice (DoJ) wrote to the Chief Executive on 6 February 2026 outlining the current position in relation to Resource DEL budgets for the financial year 2026-27.

The draft allocations are for planning purposes only to enable business areas to assess the implications. The allocations will remain indicative until the Executive has agreed the Final Budget and the Department has issued Final Budget allocation letters to DoJ business areas.

The indicative 3-year budget provided by DoJ to NIPB is:

<b>2026-27 to 2028-29 Planning Budget</b>	<b>2026-27 £k</b>	<b>2027-28 £k</b>	<b>2028-29 £k</b>
Non-ringfenced Resource DEL – Planning Budget	6,609	6,709	6,609
Capital DEL	-		
Annually Managed Expenditure (AME)	TBC		
Ringfenced Resource DEL – Planning Budget	TBC		

Indicative allocations for capital are supplied on a single year basis for 2026-27, and Ringfenced Resource DEL and annually managed expenditure are to be confirmed through the final budget allocation letter.

The current situation is that the Executive has not agreed a budget. Legislation contained in Section 59 of the 1998 Act and Section 7 of the Government Resources and Accounts Act contain contingency arrangements to ensure that public services continue to be funded. This allows the Permanent Secretary in the Department of Finance to authorise the issue of cash and use of resources up to a certain percentage.

### **Freedom of Information**

Through the Freedom of Information Act 2000 (FOIA) the public have the right to request information from the Board. During the period 1 April 2025 to 31 March 2026, the Board received 79 requests for information.

The Board responded to 52% of these requests within regulatory timeframes. This compares to 62% in the 2024-25 period. The delay in responding to requests outside of timeframes was a result of operational and staffing pressures across the organisation, coupled with a range of complexities involved in reviewing the information sought. This is an issue that the Board keeps under constant review.

### **Complaints**

The Policing Board values the opportunity to engage with the public in respect of handling complaints as this can assist in improving its service to the public and can also offer a form of remedy in instances where our customers feel dissatisfied with the service provided.

During 2025-26 1 complaint was progressed under the Board's Complaints Policy. The complaint was not upheld at either Stage 1 or Stage 2.

A further 4 items of correspondence were received during the reporting period requesting they be handled under the Board's complaints policy. However, following review of the correspondence the complainants were advised that the matters raised did not fall within the scope of the Board's Complaints Policy. A summary of how each of the four items of correspondence was handled is included below:

1. Complaint reference 001/2025/26: complainant's correspondence was considered at the June 2025 Board meeting in line with the Board Member Code of Conduct
2. Complaint reference 002/2025/26: the complainant was referred to OPONI
3. Complaint reference 004/2025/26: the complainant was advised that the matter would be progressed under the Board's Data Protection Policy and referred to the Board's Data Protection/Compliance Officer
4. Complaint reference 005/2025/26: as above, the complainant advised that the matter would be progressed under the Board's Data Protection Policy and referred to the Board's Data Protection/Compliance Officer

At the March 2026 ARAC meeting Members were updated on the process currently being undertaken by the Northern Ireland Public Services Ombudsman (NIPSO) regarding the development and implementation of new Complaints Standards across the public sector which will create a common set of statutory complaints standards for all public bodies in Northern Ireland. Members were advised that Board officials are engaging with this process and the timeframe for the publication of the Government Department and ALBs Model Complaints Handling Procedure (MCHP) (anticipated June 2026). The Board (alongside other Government Departments and ALB's) will then have a 6-month preparation period to amend our current processes and implement the revised MCHP. Updates on this process will be brought to the ARAC Committee during the 2026-27 reporting period.

**[The Board's current Complaints Policy is available on our website.](#)**



**THE NORTHERN IRELAND**  
**POLICING PLAN**  
**2025-2030**  
**AND**  
**ANNUAL PERFORMANCE**  
**PLAN 2025-26**

## ANNUAL ASSESSMENT 2025-26

The Board has a statutory duty to issue a report on the performance of the police in carrying out the policing plan (Police (Northern Ireland) Act 2000, Section 57, paragraph (2) (a) (iii)). In order to fulfil this duty, the Board and the PSNI agreed that for the 2025 to 2030 Policing Plan that:

- The 16 indicators of the Policing Plan would be reported on and scrutinised at the Performance, Partnership and Resources Committees of the Board throughout the year
- The three Outcomes would be reported on and scrutinised at the Board
- An Annual Assessment of PSNI's Performance would be submitted to the June Board meeting for scrutiny and agreement

On 4th June 2026 the Board agreed the following RAGG assessments against the 16 Indicators on the Policing Plan for 2025-26:

INDICATOR	BOARD'S END OF YEAR ASSESSMENT
1.1 The Effectiveness of Tackling Violence Against Women and Girls	<b>ADEQUATE</b>
1.2 The Effectiveness of Tackling Domestic Abuse	<b>ADEQUATE</b>
1.3 The Effectiveness of Tackling Child Criminal Exploitation	<b>ADEQUATE</b>
1.4 The Effectiveness of Tackling Hate Crime	<b>ADEQUATE</b>
1.5 Providing a High Quality Service to Victims	<b>ADEQUATE</b>
1.6 Delivery of Effective Outcomes for Recorded Crime	<b>ADEQUATE</b>
2.1 Level of Public Confidence in Policing	<b>ADEQUATE</b>
2.2 The Effectiveness of Working in Partnership	<b>ADEQUATE</b>
2.3 People Feel Safe in Their Community	<b>ADEQUATE</b>
2.4 The Effectiveness of Tackling the Threat posed by Terrorism, Paramilitaries and OCGs	<b>ADEQUATE</b>
2.5 The Effectiveness in Tackling Repeat Offending	<b>ADEQUATE</b>
2.6 The Effectiveness of Working in Partnership to Reduce Road Deaths	<b>ADEQUATE</b>
2.7 Working in Partnership to Effectively Tackle Cyber Crime	<b>LIMITED</b>
3.1 Representativeness of the Police Service	<b>LIMITED</b>
3.2 Standards of Professionalism and Conduct	<b>ADEQUATE</b>
3.3 Making Best Use of Resources	<b>ADEQUATE</b>

**NOT ACHIEVING**
**LIMITED PROGRESS**
**ADEQUATE PROGRESS**
**GOOD PROGRESS**

The Board's Annual Assessment of PSNI Performance in carrying out the Policing Plan 2025-26 [can be found on our website](#).

# ACCOUNTABILITY REPORT

## Introduction

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

- Corporate Governance Report
- Remuneration and Staff Report
- Assembly Accountability and Audit Report

## Corporate Governance Report

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

## The Director's Report

### Senior Management Team

The NIPB Senior Management Team (SMT) which served during the year was as follows:

<b>Ms. S Simpson</b>	Chief Executive Officer
<b>Mr. S Hagen</b>	Senior Director of Resources
<b>Ms. P Gow</b>	Acting Director of Partnership from 3 November 2025
<b>Mr. A McNamee</b>	Director of Performance
<b>Ms. J Passmore</b>	Director of Partnership to 31 December 2025
<b>Ms. S Reid</b>	Acting Director of Police Pensions & Injury Benefits from 28 October 2024

The Chief Executive, supported by the Directors, is responsible for the day-to-day operation and performance of NIPB. They meet regularly to address standing agenda items such as financial, resourcing, operational management, health and safety and business development issues, and other emerging issues to ensure the smooth running of the organisation.

### Details of significant interests held by Senior Management

Members of the SMT do not hold any other directorships or any other significant interests which may conflict with their management responsibilities.

## Policing Board Membership

The Police (NI) Act 2000 sets out the requirements for membership of the NIPB during devolved government, with the Board comprising of 10 elected NI Assembly members and 9 independent members. From 1 April 2025 – 31 March 2026 Board membership comprised:



### PERIODS OF APPOINTMENT

- (I) 1/4/25 – 31/3/26
- (II) 1/4/25 – 24/11/25
- (III) 1/4/25 – 4/9/25
- (IV) 27/11/25 – 31/3/26
- (V) 11/9/25 – 31/3/26

- 1. Les Allamby (I) Independent Member
- 2. Cathal Boylan MLA (II) Political Member Sinn Féin
- 3. Cheryl Brownlee MLA (I) Political Member DUP
- 4. Keith Buchanan MLA (I) Political Member DUP
- 5. Alan Chambers MLA (I) Political Member UUP
- 6. Marian Cree (I) Independent Member
- 7. Trevor Clarke MLA (I) Political Member DUP
- 8. Linda Dillon MLA (I) Political Member Sinn Féin
- 9. Mark H Durkan (III) Political Member SDLP
- 10. Deirdre Hargey MLA (IV) Political Member Sinn Féin
- 11. Gerry Kelly MLA (I) Political Member Sinn Féin
- 12. Dr Kate Lavery (I) Independent Member
- 13. Nuala McAllister (I) Political Member Alliance
- 14. Colin McGrath MLA (V) Political Member SDLP
- 15. Frank McManus (I) Independent Member
- 16. Peter McReynolds (I) Political Member Alliance
- 17. Brendan Mullan (I) Independent Member
- 18. Patrick Nelson (I) Independent Member
- 19. Tommy O'Reilly (I) Independent Member
- 20. Peter Osborne (I) Independent Member
- 21. Mukesh Sharma MBE DL (I) Independent Member

## Corporate Governance within the Board

Corporate Governance within NIPB operates through a formal structure of five Committees:

- Audit and Risk Assurance Committee (ARAC)
- Resources Committee
- Performance Committee
- Partnership Committee
- Discipline Committee

The role of the ARAC includes advising the Board and Accounting Officer on strategic processes for risk, internal control and governance, assurances relating to the risk management framework and also the processes and corporate governance requirements for the organisation. The Board's ARAC is also responsible for the planned activity and results of Internal and External Audit and has delegated authority from the Board to approve the annual Internal Audit Programme of Work.

The role of the Resources Committee is to support the Board in fulfilling its legislative and oversight responsibilities for all issues related to Finance, Human Resources (including Representativeness, Police Pensions and Injury on Duty Awards), Land and Property, Information Technology and Equality in PSNI. The Committee also has responsibility for oversight and approval of the Board's financial management.

The role of the Performance Committee is to support the Board in its responsibilities for issues related to PSNI operational performance to include performance against the Policing Plan measures specific to the committee, Human Rights compliance and the Professional Standards of Police Officers. The Committee also oversees the exercise of the functions of the NCA in Northern Ireland.

The role of the Partnership Committee is to support the Board in its statutory responsibilities for partnership working, including: Policing and Community Safety Partnerships (PCSPs), implementation of the Police Property Fund grant schemes, oversight of the PSNI Policing with the Community Strategy, Board and PSNI communications activity, strategic engagement and community consultation.

The role of the Discipline Committee is to discharge the Board's responsibilities as appropriate authority for senior officers (those above the rank of Chief Superintendent) in the Police Service of Northern Ireland (PSNI) as set out in the Police (Conduct) Regulations (Northern Ireland) 2016.

Each of the Committees are advisory sub-Committees of the Board with no executive functions and each produces a year-end report detailing its activities throughout the year. A summary of the Committee activities during 2025-26 is discussed elsewhere in this Report.

## Non-current Assets

Movements in property, plant and equipment are disclosed in Note 6 to the Financial Statements and movements in intangible assets are disclosed in Note 7. A Right of Use Asset and its associated movements have been disclosed in Note 8. The Board does not believe there is any material difference between the market and net book value of its assets.

## Interest Rate and Currency Risk

NIPB has no borrowings, relies on the DoJ for its cash requirements and is therefore not exposed to liquidity risks. It also has no material deposits, and all material assets and liabilities are denominated in sterling, therefore it is not exposed to interest rate risk or currency risk.

## Future Developments

Delivery against a new five-year Policing Plan commenced on 1 April 2025 and through the Board and the Board's Committees, PSNI's performance against each of the 3 Outcomes and 16 indicators will continue to be scrutinised in 2026-27. This scrutiny will be enhanced over the lifetime of the Policing Plan through focused engagement with stakeholders and victims of crime through our "Conversations With Purpose" workstreams. The first of these events, held in October 2025 focusing on Policing Plan indicator 1.3 - The Effectiveness in Tackling Violence Against Women and Girls, with representatives from the community and voluntary sector supporting women and girls who are victims of violence and abuse. Throughout 2026 the Board will continue to bring added scrutiny to the performance of PSNI in Tackling Violence Against Women and Girls.

Advocating and securing sufficient funds for policing will be a priority for the Board over the coming years. Additional funding has been allocated in the three-year budget 2026 - 2029 to allow for implementation of the recovery business case to increase police officer and police staff numbers to an acceptable level, and to maximise opportunities to achieve representativeness. This has created an additional pressure on PSNI baseline funding which has not increased to meet the increased costs associated with increasing numbers employed by the organisation. A future focus for the Board along with PSNI is to secure a baseline funding allocation for PSNI that allows a balanced budget to be provided to the Board each year.

The Board will also continue to oversee and monitor work on the PSNI transformational programmes around Digital, Estates, Fleet, People and Data.

The Board's Corporate Plan has been designed as a 5-year plan to align with the new Policing Plan 2025-2030, with Department of Justice priorities and long-term policing objectives, and to take account of issues in the wider Programme for Government. Annual business plans are developed to support delivery of the corporate plan and provide a mechanism for the Board to scrutinise the performance of the organisation.

A new Human Rights Advisor commenced work with the Board in February 2026 and he will implement a programme of work for monitoring PSNI compliance with the Human Rights Act. A specific focus will be on following up on the recommendations made in the McCullough Report. The Board will also continue its focus on ethics and standards, informed by the work of local and national inspection and oversight bodies. The Board will also continue to work in partnership with both universities in the newly established Policing Research Partnership to deliver key research in the areas of Advocacy and Community Background Monitoring.

The Board will continue to jointly fund the Policing and Community Safety Partnerships (PCSPs) with the Department of Justice (DoJ) and will continue to support them in fulfilling their Strategic Objectives to help improve community safety and increase confidence in policing. Joint Committee (which comprises of Board and DoJ representatives) will work with the PCSPs, providing strategic direction and guidance to ensure the Partnerships and Policing Committees are maximising their full potential.

The Board will also continue to implement and administer the Police Property Fund (PPF) through Small and Large Grants Schemes. The aims and objectives of the fund align closely to charitable purposes and activity includes engagement with PSNI and contributes to community safety and building confidence in policing.

The Board will continue to lobby and make representations for administration of the Ill Health Retirement and Injury on Duty schemes to move from the Board's remit. The Board will further engage in departmental led work to provide for legislative change to the arrangements for Injury on Duty schemes for officers in PSNI, including collaborative work to consider the consultation response on proposed legislative changes in line with the 2020 NIAO report and in line with the need for major reform of the police injury award scheme as highlighted by the Scoffield determination.

The 4 November 2026 marks 25 years since the establishment of the new policing arrangements in Northern Ireland. This is a milestone year and the Board is planning, with the PSNI, and the local Universities, a series of events to mark the anniversary which provides an opportunity for reflection, for renewal and for reinvestment in policing so that it is fit for the future.

We will continue to work closely with all key partners to ensure we fulfil our statutory duties efficiently and effectively and will have a renewed focus on the functioning of the Board as a whole, informed by internal and external effectiveness reviews.

Nationally there is much change to policing and police accountability, and we will engage with the Chief Constable and the Department of Justice to ensure that the devolved arrangements, oversight mechanisms and existing capacity that supports and enhances policing in Northern Ireland are protected.

## Charitable Donations

No charitable donations were made in the year (2024-25: £Nil).

## Health and Safety

NIPB is committed to providing staff with an environment that is, as far as possible, safe and free from risk to health. In accordance with this commitment, the Board has complied with the relevant legislation.

## Sustainability Statement

The following information highlights the work already progressed and further ongoing efforts made by the Northern Ireland Policing Board (NIPB) to develop its sustainability agenda.

The following disclosures have been prepared in accordance with DAERA's Sustainability Reporting Guidance 2025-26 which was issued to all NI Departments in May 2025. This guidance is aligned with His Majesty's Treasury (HMT) sustainability reporting guidance and the Task Force on climate-related Financial Disclosures (TCFD) guidance.

## Governance

As part of the Board's commitment to contribute to reducing carbon emissions towards net zero, an Initial Environmental Review (IEV) was commenced in 2025. This review was tasked with understanding the organisation's impact on the environment, identifying current sources of emissions and resource consumption, and identifying all relevant legislation that impacts the organisation's statutory duties in relation to climate change.

As the NIPB is an executive Non-departmental Public Body, sponsored by the Department of Justice (Northern Ireland), it is committed to working in tandem with the over-arching departmental (DoJ) Outline Sustainability Strategy 2023 and Asset Management Plan 2024-2029, to support us in meeting our obligations under the Climate Change Act (NI) 2022. The Policing Board's Initial Environmental Review identified similar themes of focus for improved sustainability practices such as buildings, energy, single use plastics (SUP) and travel. With an expected completion date of June 2026, the review is also expected to inform and guide the necessary mechanics to collect and record new data streams relating to additional emission sources.

Oversight of sustainability workstreams and performance is undertaken by the Board's Audit and Risk Assurance Committee (ARAC). The Committee consists of both Political and Independent Board Members and meets four times per year. A comprehensive Audit and Risk Assurance Committee report, detailing the work of the Committee throughout the year, is presented to the Board annually. The Board's commitment and progress towards contributing to Northern Ireland's targets to reduce carbon emissions is monitored via Objective E of our Corporate Plan 2025-2030. This objective focuses on ensuring the Board delivers its responsibilities through sound governance and operational effectiveness.

## Asset Management

Board Officials regularly attend Department of Justice Asset Management Board meetings which are chaired by the Deputy Secretary for Justice Delivery, who is also a member of the Departmental Climate Change Strategic Oversight Board. Sustainability is an ongoing, standing agenda item at Asset Management Board meetings. In April 2025, the Department published their Asset Management Plan 2024-2029 which provides details on the wider Departmental estate (including the Northern Ireland Policing Board) and sets out a commitment to reduce carbon emissions across the public buildings sector. In line with the Departmental Asset Management Plan 2024-2029, and the NICS Estates Strategy, the Northern Ireland Policing Board relocated to refurbished premises in the Gasworks, Belfast which represented a 65% reduction in floor space. James House offers category A accommodation with an improved energy rating (B) utilising advanced building management systems such as motion sensor lighting and thermostatically controlled heating/cooling.

## Resourcing

Within the Northern Ireland Policing Board, responsibility for the delivery of the Board's sustainability workstreams rests with Emerging Priorities Branch. Emerging Priorities Branch manage the NIPB estate and form part of Resources Directorate. The Emerging Priorities Branch manager reports directly to the Director of Resources. Climate Change/Sustainability is currently reflected in the Resources Directorate Risk Register. As part of a wider review of current and developing Branch workstreams, one post within Emerging Priorities Branch has been upgraded to provide additional support for the delivery of Climate Change/Sustainability and other work programmes. It is envisaged that the new postholder will become a Sustainability Champion for the organisation going forward.

## Responsible Disposal of ICT Waste

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

The framework specification requires suppliers to ensure that all equipment that is not resold must be dismantled and recycled/disposed of in accordance with the relevant legislation including, but not limited to:

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

## Sustainable Procurement

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

## Single Use Plastics

DAERA, in partnership with DoF, has removed all unnecessary single-use plastic (SUP) from the Government estate and a ban on the use of unnecessary single use plastics across the Northern Ireland Civil Service (NICS) estate, is now in place. Bottled water (plastic) is no longer supplied at Committee or Board meetings. The ongoing IEV is tasked with identifying all other sources of single use plastics within the Board in areas such as office supplies, catering and facilities management.

## Payments to Suppliers

NIPB’s policy is to pay bills from suppliers within ten working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier. During this year the Board achieved a prompt payment performance of 99.44% (2024-25: 99.57%) of all properly rendered invoices within ten days and no interest or penalties were incurred. During the period December 2025 to March 2026, the Board achieved a prompt payment performance of 98.95%.

## Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (NI) (PCSPS) (NI). Detailed information on Pensions can be found in the Remuneration and Staff Report and in the Notes to the Financial Statements.

## Audit

Financial statements for 2025-26 are audited by the Comptroller and Auditor General for Northern Ireland (C&AG), who heads the Northern Ireland Audit Office (NIAO), is appointed by statute and reports to the NI Assembly. Her certificate is produced at page 117.

The audit fee for the work performed by the staff of the C&AG during the reporting period, and which relates solely to the audit of these Financial Statements, was £25,100 (2024-25: £23,900). The C&AG carried out an annual review of the Board’s obligations under Part V of the Police (NI) Act 2000 to provide an independent assessment of NIPB’s approach to Best Value/Continuous Improvement and made conclusions which resulted in an unqualified audit opinion for the year 2025-26.

## Information Assurance

The Senior Information Risk Owner (SIRO) is the Chief Executive who has responsibility, on behalf of the Board, for Information Assurance (IA) governance and risk ownership in the organisation. Information Asset Owners (IAO) are responsible for the management of the information assurance risks in their respective business areas.

The Chief Executive sits on the DoJ Information Risk Owners Council (IROC). The membership is made up of lead senior representative Information Asset Owners at Senior Civil Service level drawn from across the business areas of the core DoJ, its Agencies and Arm's Length Bodies.

The role of the IROC is to ensure that the value of information held and used by its membership is identified and utilised to the fullest extent to support the Government's strategic objectives, while understanding the risks to the information and ensuring that the necessary controls are in place to protect information from inappropriate use. The members are also responsible for managing all information in their business areas in ways that preserve its confidentiality, integrity and availability.

The UK GDPR gives individuals the right to access information held about them by public authorities. Such a request is known as a Subject Access Request and the public authority must provide the information promptly and no later than one calendar month after the request was received, unless there are grounds for withholding the information.

During the period 1 April 2025 – 31 March 2026, the Board received 50 subject Access Requests. The Board responded to 66% of these requests within regulatory timeframes. This compares to 49% in the 2024-25 period. The delay in responding to requests outside of timeframes was a result of the volume of material sought coupled with operational and staffing pressures throughout the organisation. This is an issue that the Board keeps under constant review.

Security/Data incident management is a critical activity for the Board. Under Data Protection legislation organisations have a mandatory requirement to notify the Information Commissioner's Office (ICO) of notifiable data breach incidents within 72 hours

During the reporting period 1 April 2025 – 31 March 2026 the Board reported one security/data incident to the ICO.

The Board will continue to monitor and assess its information risk to identify any weaknesses and to ensure continuous improvement of its systems.

## Fraud and Error

NIPB's Accounting Officer (Chief Executive) is responsible for establishing and maintaining a sound system of internal control that supports the achievement of Board policies, aims and objectives. The system of internal control is designed to respond to and manage the whole range of risks that the Northern Ireland Policing Board faces. The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively.

Overall responsibility for managing the risk of fraud is with the Senior Management Team (SMT) however NIPB requires all staff, at all times, to act honestly and with integrity, and to safeguard the public resources for which they are responsible. Fraud is an ever-present threat to these resources and must be a concern to all members of staff. NIPB takes fraud very seriously, taking a zero-tolerance approach, and will ensure that all cases of actual or suspected fraud, including attempted fraud, are vigorously and promptly investigated and that appropriate remedial action is taken, including recovery of losses.

NIPB is also committed to ensuring that opportunities for fraud and corruption are reduced to the lowest possible level of risk.

Internal Audit is responsible for the provision of an independent and objective opinion to the Accounting Officer on risk management, control and governance. The adequacy of arrangements for managing the risk of fraud and ensuring NIPB promotes an anti-fraud culture is a fundamental element in arriving at an overall opinion.

The Audit and Risk Assurance Committee (ARAC) has responsibility for providing assurance and advice in terms of NIPB's audit function. The ARAC reviews NIPB's Fraud Prevention Policy and receives reports from Internal and External Audit, and any other Investigating Officers where suspected fraud has been investigated.

The role of NIPB's external auditor (the Northern Ireland Audit Office (NIAO) on behalf of the Comptroller and Auditor General) is to give an opinion whether the financial statements give a 'true and fair view' and whether the expenditure has been applied for the purposes intended by the Assembly and conform to the authorities which govern them (referred to as the 'regularity' opinion). In doing so the NIAO will plan its work with due regard to the possibility of material fraud having occurred. Where such cases are identified the external auditor will notify senior management for them to carry out their investigations. It must be reiterated that it is not the responsibility of the external or internal audit to detect cases of fraud; this is primarily a management responsibility.

## Statement of Accounting Officer Responsibilities

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Under paragraph 16 of Schedule 1 to the Police (NI) Act 2000 as amended by the Police (NI) Act 2003 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the Northern Ireland Policing Board is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of NIPB and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The Principal Accounting Officer of the DoJ has designated the Chief Executive as Accounting Officer for NIPB. The responsibilities of an Accounting Officer include responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding NIPB's assets, as set out in Managing Public Money Northern Ireland published by HM Treasury.

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

## Governance Statement 2025-26

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### Scope of Responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of governance and internal control to support the achievement of the NIPB's objectives and actions set out in our Corporate Plan 2025-2030 and associated annual Business Plan 2025-26, whilst safeguarding the public funds and assets for which I am directly responsible. This is carried out in accordance with the responsibilities assigned to me in *Managing Public Money Northern Ireland*.

The NIPB is a Non-Departmental Public Body (NDPB) sponsored by the DoJ and is made up of 19 Political and Independent members, including a Chair and Vice Chair. The Policing Board takes its powers primarily from the Police (NI) Act 2000 and 2003 and the Justice Act (NI) 2011. Members of the Board are responsible for overseeing policing in Northern Ireland and holding the PSNI to account through the Chief Constable.

The Board is legislatively responsible for the oversight of the work of the PSNI and has a range of key legislative functions to fulfil. These areas are detailed in the NIPB's Corporate and Business Plans and details can be found at the Annual Assessment section of this Annual Report.

### Purpose of the Corporate Governance Framework

The NIPB's Corporate Governance Framework sets out the arrangements for how the organisation is directed and controlled and how its responsibilities are discharged. It enables the setting of corporate objectives, the efficient deployment of resources towards the delivery of these priorities and monitoring of organisational performance.

This governance framework is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the NIPB's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically. The system of internal control has been in place in the Board for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts and accords with DoF guidance.

**[NIPB's Governance Framework is available on our website.](#)**

## The Governance Framework

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### (i) Sponsorship Arrangements

Within the DoJ, the Safer Communities Directorate is the Sponsor Branch for the NIPB. The Sponsor Branch monitors the NIPB's activities on a quarterly basis through a report from the Chief Executive on performance, budgeting, control and risk management. The Sponsor Branch in turn keeps the NIPB informed of relevant Executive/Government policy, advising on interpretation, and issuing specific guidance as necessary.

I meet with DoJ officials twice per year along with the Board's Director of Resources to review the Board's performance. The Board Chair and Vice Chair report to the Minister of Justice (or Permanent Secretary if no Minister is in place) on the Policing Board's performance on an annual basis.

A Management Statement and Financial Memorandum (MSFM) document is in place between the NIPB and DoJ. The Management Statement sets out the broad framework within which the NIPB will operate in particular:

- The NIPB's overall purpose, objectives and measures in support of the DoJ's wider strategic aims
- The rules and guidelines relevant to the exercise of the NIPB's functions, duties and powers
- The conditions under which any public funds are paid to the NIPB
- How the NIPB is held to account for its performance.

The associated Financial Memorandum sets out in greater detail certain aspects of the financial provisions which the NIPB shall observe. In due course and in line with mechanisms established by the DoJ, Board officials will (on behalf of the Board) participate in the DoJ led process regarding the development of a Partnership Agreement which will be based upon the principle of Proportionate Autonomy and in accordance with a model Agreement that has been drafted by the Department of Finance.

### (ii) The Policing Board

NIPB is governed by its 19 Members. Membership of the Board is governed by Part III of Schedule 2 to the Police (NI) Act 2000 which states that the Board shall comprise of 10 political Members of the Assembly appointed under D'Hondt and 9 Independent Members. Members work together and act as a single corporate body.

The Board has corporate responsibility for the strategic direction of the organisation and for developing the Corporate and Annual Business Plans, for monitoring the organisation in the effective and efficient performance of its statutory duties and ensuring the Policing Board complies with statutory requirements for the use of public monies.

In terms of governance oversight, the Board has a specific responsibility, outlined in the Management Statement, to:

‘...ensure that any statutory or administrative requirements for the use of public funds are complied with; that NIPB operates within the limits of its statutory authority and any delegated authority agreed with the DoJ, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, NIPB takes into account all relevant guidance issued by DoF and DoJ.’

The Chair has particular responsibility to provide effective and strategic leadership to the Board. The Chair will ensure that all members of the Board, when taking up office, are fully briefed on the terms of their appointment and on their duties, and responsibilities and will undertake an annual appraisal of Independent Members of the Board. I work closely with the Chair to facilitate the business of the Board.

Following appointment Board Members are required to:

- adhere to the Members Code of Conduct
- not misuse information gained in the course of their public service for personal gain
- declare publicly and to the Board any private interests that may be perceived to conflict with their public duties
- comply with NIPB's rules on gifts and hospitality, and of business interests
- act in good faith and in the best interests of NIPB

With regard to declaring interests or conflicts of interest, on an annual basis Board Members complete a Register of Interests **[which is published on the NIPB website.](#)**

Likewise, members of the Board's Senior Management Team (SMT) also complete an annual register of interests declaration. At the beginning of each Board and Committee meeting, Members are asked whether they have any conflicts of interest to declare regarding the agenda items to be discussed, this is recorded in the minutes of each meeting.

Members each have a corporate and collective responsibility to ensure that the Board properly discharges its functions. In doing so, each Member is required to spend a minimum of four days per month on Policing Board matters, to perform a representative role on behalf of the Board at a variety of events and to attend NIPB Board meetings and the meetings of those Committees to which they have been appointed. In addition to attendance at formal Board and Committee meetings, the Board may agree that Members should take on additional roles to assist in furthering NIPB's objectives.

The Board meets on a monthly basis to discuss and oversee matters of strategic significance as set out in the Standing Orders and the Board's MSFM. The Board has met on 15 occasions between 1 April 2025 and 31 March 2026. Each of these Board meetings were quorate. The table on page 83 provides details of the number of Board and Committee meetings attended by Board Members in the course of the year.

There are five main committees of the Board: the Audit and Risk Assurance Committee; the Partnership Committee; the Performance Committee, the Resources Committee and the Discipline Committee.

The Board's Standing Orders also provides for a Special Purposes Committee, the Chair's Advisory Group, and the Senior Officer Employee Matters Group (SOEM) to be convened as required. **The main responsibilities of each Committee are published on the Policing Board's website.**

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

In accordance with the Management Statement, the Board has established an Audit and Risk Assurance Committee (ARAC). DoJ and representatives from both the Board's Internal and External Auditors also attend ARAC meetings.

The role of the ARAC is to fulfil the Board's oversight responsibilities for all issues related to Board governance, including supporting the Board in its responsibilities relating to organisational performance, finance, human resources, risk, control, governance, and assurance by reviewing the comprehensiveness of the Board and PSNI's governance frameworks in meeting the Board's and the Accounting Officer's assurance needs, and reviewing the reliability and integrity of these assurances, as they relate to both the Board and PSNI. The ARAC is also responsible for the planned activity and results of Internal and External Audit and has delegated authority from the Board to approve the annual Internal Audit Programme of Work. I attend PSNI's ARAC on behalf of the Board as an observer and provide feedback to the Board's ARAC on relevant matters discussed.

The Committee met 5 times during the reporting year, (29 May 2025, 19 June 2025, 25 September 2025, 18 December 2025 and 19 March 2026). Key items considered by the Committee for the year included:

- Recommending Board approval of the Annual Report and Financial Statements for the year ended 31 March 2025
- Approving a new Internal Audit Charter & Mandate for 2025-2027
- Receiving quarterly progress updates on the work of Internal Audit and monitoring progress towards the implementation of any outstanding Internal Audit recommendations
- Consideration and agreement of external Audit's NIPB Audit Strategy for the 2025-26 year
- Consideration on a quarterly basis of the Board's Corporate Risk Register
- NIPB organisational performance monitoring of Corporate Plan 2025-2030 Objective E. This included receiving quarterly updates on:
  - NIPB Finance & Resource management – including the financial position and that based on latest available management accounts,
  - Governance Updates – including in relation to complaints handling, direct award contracts, fraud, and the Board's **gifts and hospitality register**.
  - People Plan objectives – including information on staff recruitment competitions, and regular updates on the Investors In People accreditation process,
  - Information Management – including status updates in relation to the number of FOI and Subject Access requests being process by the NIPB and security incidents.
  - IT & Systems updates – including information on IT Assist Business Partner service level agreement monitoring, and Metacompliance Cyber Security training and uptake levels within the Board, and,
  - Operational processes – including data relating to the Board's process of officer Ill Health Retirement (IHR) and Injury on Duty (IOD) benefit applications.

The Committee kept itself informed regarding the various statutory responsibilities and obligations of the Board as the Police Pension Scheme Manager, receiving a briefing from the Police Pension Boar Chair in December 2025. At the December 2025 meeting the Committee also received a briefing from the PSNI ARAC Chair in to discuss the key issues being considered by the PSNI ARAC.

Further detail on the work of the ARAC is included in the **[Committee's Annual Report](#)**.

#### **(iv) Performance Committee**

The role of the Performance Committee is to support the Board in its responsibilities for issues related to PSNI operational performance to include performance against the Policing Plan measures specific to the committee, Human Rights compliance and the Professional Standards of Police Officers. The Committee met 9 times throughout the year.

Further detail on the work of the Performance Committee is included in the [Committee's Annual Report](#).

#### **(v) Resources Committee**

The role of the Resources Committee is to support the Board in its responsibilities for all issues related to PSNI Finance, Human Resources (including, Representativeness, Pensions and Injury on Duty Awards), Estates, Information Technology and Equality in the PSNI. The Committee met 8 times during the year.

Further detail on the work of the Resources Committee is included in the [Committee's Annual Report](#).

#### **(vi) Partnership Committee**

The role of the Partnership Committee is to support the Board to fulfil its responsibilities for partnership working, including Policing and Community Safety Partnerships (PCSPs); oversight of the PSNI Policing with the Community Strategy, strategic engagement and community consultation. The Committee met 6 times during the year.

In response to a suggestion from the Independent Review of the Board to increase engagement and outreach, the Committee arranged three events/visits in place of Committee meetings: Roads Policing, Hydra Minerva Suite and a Conversation with Purpose event on Violence Against Women and Girls with key stakeholders.

Further detail on the work of the Partnership Committee is included in the [Committee's Annual Report](#).

#### **(vii) Special Purposes Committee**

The role of the Special Purposes Committee is to receive confidential briefings for the purpose of monitoring the PSNI in accordance with the statutory functions of the Board set out in Sections 59<sup>1</sup> and 60<sup>2</sup> of the Police (Northern Ireland) Act 2000. The Board's Special Purposes Committee was not required to meet during the year.

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1 [www.legislation.gov.uk/ukpga/2000/32/section/59](http://www.legislation.gov.uk/ukpga/2000/32/section/59)

2 [www.legislation.gov.uk/ukpga/2000/32/section/60](http://www.legislation.gov.uk/ukpga/2000/32/section/60)

**(viii) Chair's Advisory Group**

The role of the Chair's Advisory Group is to provide advice to the Board Chair and to discuss urgent issues which may arise between Board meetings. The Chair's Advisory Group was not required to meet during the year.

**(ix) Discipline Committee**

The role of the Discipline Committee is to discharge the Board's responsibilities as Appropriate Authority for senior officers (those above the rank of Chief Superintendent) in the Police Service of Northern Ireland (PSNI), as set out in the Police (Conduct) Regulations (Northern Ireland) 2016. The Committee met 5 times during the year.

**(x) Senior Officer Employee Matters Group (SOEM)**

The role of this Group is to consider sensitive personnel matters relating to senior officers. The group consists of 6 Members including the Board Chair, Vice Chair and representatives of the 3 main political parties and an independent Member nominated by the Board. The Group meets only as required. Support is provided by the Chief Executive and updates are provided to the Board by the Chair of the Group following each meeting. The SOEM met once throughout the 2025-26 year.

Pursuant to the Board's Standing Orders Section 20 (a), the Terms of Reference for each of the Board's Committees have recently been reviewed and approved by the Board at its meeting on 4 June 2026. Committee Terms of Reference are reviewed every two years (at the beginning of the financial year). The Committee Terms of Reference can be found on our website.

**A detailed report on issues scrutinised and considered by each of the Committees during the course of the reporting period is published alongside this Annual Report and Accounts.**

### (xi) Members' Attendance at Meetings

The table below provides details of attendance by the Members at Board and Committee meetings from 1 April 2025 – 31 March 2026:

Members	Board Attendance (7)	Audit and Risk Assurance Committee Attendance	Partnership Committee Attendance	Performance Committee Attendance	Resources Committee Attendance	Discipline Committee	Senior Officer Employee Matters Group
Les Allamby	14/15			9/9	7/8		
Cathal Boylan MLA (1)	8/11		4/4	5/6			
Cheryl Brownlee MLA	11/15		3/6	8/9		4/5	
Keith Buchanan MLA	12/15	2/5	5/6		6/8		
Alan Chambers MLA	13/15			0/9	0/8		
Marian Cree	11/15		6/6		8/8	4/5	
Trevor Clarke MLA	14/15			7/9	7/8		0/1
Linda Dillon MLA	13/15		6/6		8/8		
Mark H Durkan MLA (2)	5/7		0/3	0/4			
Deirdre Hargey MLA (3)	4/4		2/2	3/3			
Gerry Kelly MLA	14/15	3/5		9/9	7/8	5/5	1/1
Kate Lavery	10/15	5/5	6/6		7/8		
Nuala McAllister MLA	14/15			7/9	4/8	0/5	0/1
Colin McGrath MLA (4)	7/8		4/4	3/5			
Frank McManus	12/15			9/9	6/8		
Peter McReynolds MLA (5)	11/15	0/5	3/6		3/8		
Brendan Mullan	15/15			6 (6)	7 (6)	5/5	1/1
Patrick Nelson	11/15	4/5	6/6	7/9			
Tommy O'Reilly	13/15	5/5	5/6	7/9	8 (6)		1/1
Peter Osborne	11/15			7/9	8/8		
Mukesh Sharma	14/15		1 (6)	3 (6)	2 (6)		1/1

(1) Cathal Boylan MLA resigned from the Policing Board on 24 November 2025

(2) Mark H Durkan MLA resigned from the Policing Board on 4 September 2025

(3) Deirdre Hargey MLA was appointed to the Policing Board on 27 November 2025

(4) Colin McGrath MLA was appointed to the Policing Board on 11 September 2025

(5) Peter McReynolds MLA was on family leave from October 2025 to early January 2026

(6) Attended these meetings in ex-officio capacity

(7) 5 of the 15 Board meetings were special/ad hoc meetings

Full or partial attendance at Board and Committee meetings is published with the minutes of each meeting which are available on the Board's website.

**(xii) The Accounting Officer**

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

As Accounting Officer, my principal responsibilities are to ensure that the Board and its Committees are fully supported in developing and promoting a programme of work consistent with its statutory responsibilities.

On a six-monthly basis, I provide stewardship statements to the DoJ Accounting Officer, based on receipt of appropriate assurance from the Senior Management Team (SMT) at the Board.

**(xiii) Internal Audit Arrangements**

The Northern Ireland Civil Service (NICS) Group Internal Audit Service were appointed NIPB's Internal Auditors from 1 July 2019. The Department of Justice (DoJ) Internal Audit team audit the PSNI and therefore to avoid any perceived conflict of interest, it was agreed in 2019 that the Board's audit function would be provided by an alternative Department from within the NICS Internal Audit Group Service.

The ARAC, on behalf of the Board, receives internal audit reports and approves management responses to recommendations arising from such reports. The table below summarises the internal audits undertaken during the 2025-26 year and the recommendations made as a result of the audits.

Internal Audit Report	Considered by Committee	Audit Assurance Rating	Recommendations
Risk Management Framework	March 2026	Satisfactory	<p><b>2 x Priority 3 Recommendations (both accepted)</b></p> <p><b>1</b> regarding consideration of the Board’s role in relation to the review and approval of the Corporate Risk Register, Risk Management Framework, and Risk Appetite Statement, and,</p> <p><b>1</b> regarding proposal that NIPB review the NIPB Risk Management Framework on a three year basis as opposed to the Orange Book’s recommended annual review.</p>
Financial Management / Budgetary Control	Scheduled for consideration at June 2026 meeting	Satisfactory	<p><b>No recommendations made.</b></p>
Resources Committee	Scheduled for consideration at June 2026 meeting	Satisfactory	<p><b>One Best Practice Recommendation</b> (accepted) regarding Member attendance at meetings.</p>
PCSPs - adequate and effective governance and oversight arrangements	Scheduled for consideration at June 2026 meeting	Satisfactory	<p><b>3 x Priority 3 Recommendations</b></p> <p><b>1</b> regarding the timeliness of the provision of Annual Reports</p> <p><b>1</b> regarding the timeliness of the submission of annual assurance and financial statements.</p> <p><b>1</b> regarding strengthening existing oversight arrangements for the receipt of annual internal audit reports to ensure that non-compliance is appropriately identified, escalated, and transparently reported.</p>
PCSPs - Follow up review of Causeway Coast and Glen’s PCSP (Conflicts of Interest and Procurement)	<p><b>Deferred until Q1 2026-27</b></p>		

Following consultation with the Board's Internal Audit (IA) team the following areas have been identified for IA activity in the coming 2026-2027 year:

- I.** Follow up review of Causeway Coast and Glen's PCSP (Conflicts of Interest and Procurement)
- II.** Appointment of new Human Rights Advisor and delivery of HR Advisor Contract
- III.** Assessment Against NIAO Cyber Security & Resilience Good Practice Guide
- IV.** To determine that PPF Grants Schemes (Call 2 / Call 3) have been administered in accordance with PPF Policies and Procedures
- V.** Targeted IA reviews of specific PCSPs' Management and Administration of PCSP Funding.

Terms of Reference for each of these audits will be agreed in due course.

### **Risk Management and Internal Control**

As Accounting Officer, I ensure that NIPB manages risk at all levels in the organisation. The NIPB has a Risk Management Framework in place which is available on the Board's Intranet making it readily available to all staff. The Framework is consistent with recognised principles of sound risk management practice and HM Treasury's Orange Book on Risk Management Principles and Concepts. Guidance on risk is provided through meetings of senior management, each directorate and branch. Training is also provided for staff to equip them with the necessary knowledge and skills to manage risk in a way appropriate to their authority and duties. This Framework outlines the Board's approach to identifying and managing risks which impact the achievement of the organisation's objectives. It also details the roles and responsibilities of the Board and staff in managing risks. NIPB's approach to risk management is governed by other formal documents such as the MSFM, as well as "Dear Accounting Officer" letters issued by the DoF.

As part of the risk management processes, NIPB's SMT identifies and evaluates those risks which may affect the Board's ability to discharge its business and takes appropriate mitigating actions to manage and minimise the risks. The Corporate Risk Register (CRR) is consistent with the Policing Board's 2025-2030 Corporate Plan. The Register was reviewed at 4 of the 5 ARAC meetings which took place during the reporting period.

The CRR was reviewed at each of the quarterly ARAC meetings during the reporting period. At the start of the 2025-2026 year there were 7 risks on the Board's CRR. Over the course of the year, these risks have been actively managed, reviewed and reassessed by the Board's SMT and the ARAC. At each quarterly ARAC meeting in 2025-26 Members reviewed the CRR and received an update from Board Officials about any material changes to the register since the last review. Over the course of the year, information relating to Key Controls in Place, Actions Planned with Target Dates, and inherent & residual risk scores were updated, however all 7 risks remain on the CRR as at 31 March 2026 and these are noted below.

SMT also regularly review Directorate Risk Registers and alongside review of the Board's CRR the Board's ARAC reviews and considers one Directorate Risk Register at each quarterly meeting, meaning each Directorate Risk Register is reviewed annually by the Board's ARAC. In addition, SMT monitor progress in respect of the implementation of recommendations arising from Internal and External Audits.

Details regarding the ARAC's consideration of the Board's Corporate Risk Register throughout the year can be found in the [ARAC minutes](#).

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

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

Board and Committee meeting agendas and papers are circulated a week in advance to provide sufficient time for consideration of evidence and to enable sound decision making. Agendas are planned between the lead official and the respective Board/Committee Chair, on the basis of an Annual Programme of Work, to ensure all areas of the Board's responsibilities are examined during the year. Monthly Board Meetings include consideration of the following standing agenda items:

- Chief Constable's Report to the Board (to include governance and other key organisational issues for PSNI)
- Questions on the Chief Constable's Report
- Questions from Committees for the Chief Constable
- Questions from individual Members for the Chief Constable
- Receipt and consideration of reports and recommendations of Committees of the Board including any matters considered by the Committee which require Board consideration/ decision
- Consideration of the substantive matters of business requiring Board consideration and decision
- Consideration of any matters arising from the minutes of the last meeting and any business remaining from the last meeting
- Chair's Report to the Board (to include Chair's engagements and correspondence received and issued)
- Chief Executive's Report to the Board (to include governance and other key organisational issues for the Board)
- Any other business relating to the functions of the Board which the Chair of the meeting rules may be considered
- Any communications issues arising from the meeting

The quality of information received by the Board is kept under review to ensure that the Board's discussions and decisions are effective. All documents for meetings are held and distributed electronically to Members and SMT.

## **(ii) Highlights of the Board and Committee Reports**

### **Board**

During the year the Board gave a focus to monitoring the Outcomes of the 2025 to 2030 Policing Plan. The Board requested that the Chief Constable report directly to the Board on the progress made in delivering the three Outcomes and he reported to the Board on the following occasions:

- 2 October 2025: Outcome 1: PSNI is Victim Focused
- 11 December 2025: Outcome 2: We have Safe and Engaged Communities with Confidence in Policing
- 5 February 2026: Outcome 3: PSNI has a Representative, Valued and Enabled Workforce

Members had detailed discussions on each of the 16 indicators across the three Committees of the Board. Members then had the opportunity to assess the PSNI's performance at the Outcome level and assign a RAG status to the progress made by the PSNI in delivering against the identified impacts within the Policing Plan.

The Board also devoted time to implementing the workstreams Members agreed to take forward from the independent review of the Board, including on a new Code of Conduct and a revised election process for the Board Chair and Vice Chair which the Board agreed at the March 2026 meeting including relevant changes to the Board's Standing Orders designed to reflect Members' desire for a more inclusive election process. The revised process was subsequently implemented for the election of the new Board Chair and Vice Chair at the 2 April 2026 Board meeting. Board member Brendan Mullan was elected to the role of Board Chair and Board Member Mukesh Sharma MBE DL was elected to the role of Board Vice Chair.

Following the Board's Corporate Plan 2025-2030 being agreed at the March 2025 Board meeting, the Board's Annual Business Plan 2025-26 was considered at the June 2025 Board meeting. With minor amendments the Business Plan was agreed and shared with the DoJ for Ministerial approval in line with the Board's MSFM. The Minister of Justice's approval of the Annual Business Plan 2025-26 was received in correspondence from the Minister of Justice to the Board Chief Executive dated 29 July 2026.

The NCA Director attended the Board meetings in June and December 2025 and participated in the public accountability sessions alongside the Chief Constable.

The Board also had dedicated sessions on legacy, surveillance of journalists, and Violence Against Women and Girls (VAWG). Where appropriate the Board also considered and agreed recommendations put forward from the Board's Standing Committees, further details on these items can be found in the [Committee Annual reports](#).

Other matters reported on by way of the Chief Executive's monthly report included but were not limited to:

- The Board's performance against the Annual Business Plan 2025-26
- Financial and legal matters pertaining to the Board; Ongoing FOI and DPA matters
- Updates on PSNI Senior Officer issues
- Information and updates pertaining to the Board's participation in a delegation attending the 2025 International Association of Chiefs of Police Conference (IACP)
- Updates on the provision of information by the Board to the Omagh Bomb Inquiry (OBI)
- Equality Scheme updates
- Decisions taken by way of written procedure over the summer 2025 period
- Updates on the implementation of the recommendation included in the NIPB Review
- Updates on planning for the 25 Year Anniversary events to commemorate the new policing arrangements in Northern Ireland

## Committees

The Board and its Committees also considered and where applicable, approved or made decisions in relation to the following items throughout 2025-26:

- Monitoring of the Policing Plan measure on PSNI Representativeness
- Matters relating to the assessment of Injury on Duty awards and the Board responsibilities as Police Pension Scheme Manager that included:
  - Monthly scheme manager reports
  - Briefings across the year in relation to the issuing of Remediable Service Statements (almost 4,000 issued) in relation to McCloud
  - Progress in relation to connecting to the Government Pension's Dashboard
  - Agreement of the processing of applications from officers subject to ongoing criminal/misconduct proceedings (with 3 cases considered)
  - 2 cases in relation to pension forfeiture in February 2026
  - The Board's responsibilities regarding IHR and IOD and where this work potentially sits in the future

- Consideration of several PSNI Strategies and their implementation (People, Estates, Transformation, Transport Procurement & Contract Management, Police College & Learning and Development)
- Updates on the PSNI Data Breach report recommendations
- PSNI Above Delegated Authority Requests
- PSNI legal services processes and procedures and litigation
- PSNI Finance including the significant budget gaps and constraints experienced during the year and their implications for service delivery
- Submission to the Police Remuneration and Review Body, and senior salaries review body (Chief Officers)
- Disposal of former PSNI stations
- Publication of the Policing Plan Survey 2025
- Publication of the Policing Plan 2020-2025 Annual Performance Assessment 2024-25
- The Policing Plan 2025-26 was reported on fully throughout the year in each of the Board's Committees and reviewed at Outcome level by the Board on three occasions
- Publication of the Human Rights Annual Report in September 2025
- A major review of the Code of Ethics 2008 was completed, including a public consultation process and a final document agreed
- A Round Table Event was held on Policing and Privacy in February 2026
- A Policing Research Partnership was established and is currently progressing two areas of research
- Three Police Appeals Tribunals were completed
- Police Property Fund - call for large grant scheme
- Publication of the Independent Custody Visitor Annual report
- Recruitment of Independent Custody Visitors
- NIPB Finance, including budget, in year monitoring and management accounts
- NIPB Risk Management and Organisational Governance (including Internal/External Audit reports and findings)

### **(iii) Stewardship Statements**

As the Accounting Officer I am required to provide assurances to the Department's Principal Accounting Officer on internal controls within NIPB and that any non-compliance with relevant guidelines or instructions have been included in my report as required and, where necessary, controls have been strengthened to prevent recurrence.

As noted earlier in this Statement, every six months each Director has responsibility to provide me with a signed Stewardship Statement which is assessed against their Directorate Business Plan. Within this statement they demonstrate how they have controlled risks associated with their Directorate objectives during these periods and highlight any areas which may adversely affect the performance of their Directorate or the organisation as a whole.

On receipt of these signed statements, as Accounting Officer I provide a signed declaration to the DoJ to support the Departmental Governance Statement.

As it relates to the 2025-26 year my Stewardship Statements were submitted to the DoJ in line with their reporting timeframes and a number of exceptions were noted both in the 6 month and annual statements. These related to:

- Human Resources. (regarding the prioritisation of work making sure the essential areas are progressed, and security clearance timeframes)
- Contract Management (regarding working with CPD to enable a contract extension where there remains a level of expenditure that could be utilised)
- Information Management (6 monthly statement only regarding risk identified around communicating with Board Members and manual nature of Police Pensions and Injury Benefits Records)
- Police Pensions and Injury Benefits (6 monthly statement only, regarding risks highlighted within the PPIB risk register)
- Business Planning and Risk Management (annual statement only, regarding risks highlighted within the PPIB risk register/ risks associated with the Board's role as Scheme Manager)
- Corporate Governance (annual statement only, regarding risks associated with the manual nature of Police Pensions and Injury Benefits Records)
- Security (annual statement only, regarding the ballistic doors)

Remedial actions and have been identified and actioned in relation to each of these exceptions.

#### **(iv) PCSP Assurance**

As joint funders with the DoJ of Policing and Community Safety Partnerships (PCSPs), assurance mechanisms have been put in place to ensure the probity of the funds including, an Annual Assurance Statement from Council Chief Executives (as Accounting Officers at Council level), sign-off of quarterly funding claims by Council

CEOs, and the receipt and review of annual Internal Audit reports performed by Council Internal Audit.

As detailed earlier in this report ((xiii) Internal Audit Arrangements), following an Internal Audit Verification Review of Causeway Coast and Glens Council's Compliance with Procurement Policies and Procedures in 2023-24, an Internal Audit follow up review of Causeway Coast and Glens Council's Management of any Potential and/or Perceived PCSP Conflicts of Interests commenced in February 2025.

At this time the Board was advised that an investigation was to be carried out by the Council with Internal Audit advising that the follow-up review should pause and be rescheduled when the NIPB receives assurance that any potential investigation is concluded, and sufficient time has lapsed to embed training and to evidence operation effectiveness of our previous recommendations. The investigation report was received by the Board officials in October 2025. The report made 4 recommendations and focused on concerns expressed in the audit report.

Board officials requested an update from Causeway Coast and Glens Council against all recommendations made in the investigation report and this was received in February 2026 showing that all recommendations had been addressed. As all recommendations from the investigation report had been addressed and forwarded to Internal Audit for consideration, Board officials also requested an update from the Council on recommendations from the Conflict of Interest and Procurement Internal Audit reports in order to establish if a follow up review could be scheduled. Board officials received this information and supporting documentation in March 2026. This information has been considered by Internal Audit for consideration and an onsite visit to test the implementation of the recommendations is due to take place in late June 2026.

#### **(v) Assurance Received from the Chief Constable**

In accordance with the Police (Northern Ireland) Act 2000, specified functions and responsibilities are delegated to the Chief Constable and are performed by him, in the name of, and on behalf of the Board. The specified functions and responsibilities are:

- Directing and controlling senior and other employees, and all other powers and duties of the Board as an employer, other than the power to appoint and dismiss senior employees
- Providing and maintaining buildings and equipment for police purposes
- Keeping proper accounts and related records
- Preparing and submitting an annual statement of accounts in relation to amounts put at the Chief Constable's disposal

The Chief Constable completed an Annual Assurance Statement, and submitted it to me as Accounting Officer, for the year ended 31 March 2026. In the Assurance Statement, he acknowledged his personal responsibility in performing the above responsibilities on behalf of the Board and confirmed the delegated functions and responsibilities were completed during the financial year ending 31 March 2026 and advised there were no significant matters arising except where already reported to the Board or as outlined in his signed assurance statement.

Exceptions noted in his assurance statement relate to:

- 2 x recommendations from PSNI Equipment – Personal Protection Weapons and Ammunition Audit 2022-23,
- 2 x recommendations from PSNI Child Internet Protection Team & Victim Identification and Image Grading (CIPT & VIIG) Staff Wellbeing audit.
- 2 x recommendations from Cyber Crime Digital (District) Recommendation

Target dates and proposed remedial actions have been proposed in relation to the above points.

#### **(vi) Internal and External Audit**

NIPB has an Internal Audit service provider which operates to defined standards and whose work is informed by an analysis of risk to which the Board is exposed and provides me with assurance on issues of internal control, governance and risk. The Head of Internal Audit issues an independent opinion on the adequacy and effectiveness of the Board's system of internal control.

The C&AG is required to carry out a statutory audit of the Board's 'Continuous Improvement Arrangements' as per Part V of the Police (NI) Act 2000. In May 2025, the C&AG published her findings and gave an unqualified audit opinion on the 2023-24 Performance Summary and the 2024-25 Performance Plan. On 30th April 2026, the 'Continuous Improvement Arrangements' audit for the 2024-25 Performance Summary and the 2025-26 Performance Plan was published with an unqualified audit opinion.

#### **(viii) Board Effectiveness**

Throughout the 2025-26 year work on building the Board's effectiveness has continued to evolve.

The Board held a 2-day development event in late January 2026 with the PSNI SET joining for Day 1 of the event and the Minister of Justice also joining for the afternoon session. Day 2 focused on internal Board matters with no external attendees. There was very positive engagement over the course of the 2 days. Headline discussion points for Day 1 included:

- Service Impact of Resourcing Challenges
- PSNI Representativeness
- Tripartite arrangements and Partnership agreements
- 25-year Anniversary plans to commemorate the introduction of new policing arrangements in Northern Ireland.

Discussions on Day 2 focused on:

- The implementation of recommendations from the NIPB Review
- Discussion on Process for Election of Chair and Vice Chair of Board
- Discussion on Revised Code of Conduct

In March 2026 the Board agreed a revised process for the election of the Board Chair and Vice Chair which was subsequently implemented at the April 2026 meeting for the election of the new Chair and Vice Chair of the Board.

Work in relation to the implementation of the recommendations in the NIPB Review continues with the Board having agreed a Board Effectiveness Reviews Rolling Action Plan at the March 2026 Board meeting.

### **Budget Position and Authority**

The Budget Act (Northern Ireland) 2026, which received Royal Assent on 20 March 2026, together with the Northern Ireland Spring Supplementary Estimates 2025-26 which were agreed by the Assembly on 23 February 2026, provide the statutory authority for the Executive's final 2025-26 expenditure plans. The Budget Act (Northern Ireland) 2026 also provides a Vote on Account to authorise expenditure by Departments and other bodies into the early months of the 2026-27 financial year.

The DOJ is currently operating under the authority provided by the Vote on Account which provides 45% of the 2025-26 financial year's cash and resources. The cash and resource balance to complete for the remainder of 2026-27 will be authorised by the 2026-27 Main Estimates and the associated Budget Bill based on an agreed 2026-27 Budget.

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

### **Significant Internal Control Issues Identified**

Effective governance arrangements and oversight is maintained to ensure appropriate responses to issues that arise. During the reporting period the Policing Board has not identified or had to address any significant internal control issues to report. Internal Audit has provided an overall SATISFACTORY level of assurance for the 2025-26 financial year.

### **Ministerial Directions**

During 2025-26 no ministerial directions were sought or given.

## Accounting Officer Statement on Assurance

The 2025-26 Internal Audit Plan was agreed by the Board's ARAC at its Committee meeting in March 2025. Internal Audit highlighted that, in the course of developing the IA Plan consideration had been given to new or emerging risks, current risk registers and the audit resources available with resources prioritised in those areas of greatest risk. Throughout the course of the year Internal Audit worked closely with the ARAC and CE regarding the Annual Audit Plan. Following consultation between Internal Audit, the ARAC Chair and myself, at the September 2025 meeting the ARAC was advised by IA of timing revisions to the 2025-26 internal work plan due to resource constraints, which had subsequently been resolved. The Committee also noted that the proposed Follow Up Review of Causeway Coast and Glens (CC&G) Council's Management of any Potential and/or Perceived Policing & Community Safety Partnerships (PCSPs) Conflicts of Interests/Compliance with Procurement Policies and Procedures had been paused until the conclusion of CC&G's internal investigation.

Regular Internal Audit reports were submitted to the Chief Executive and Board's ARAC together with recommendations for improvements where appropriate. Management provided responses on issues raised as a result of the audits and confirmed that recommendations for improvements are being implemented.

I am therefore confident that the NIPB has in place a robust system of accountability, which I can rely on as Accounting Officer, and which complies with the Corporate Governance - in Central Government Departments: Code of good practice NI. The system allows me to provide assurance that the Policing Board will spend its money in line with the principles set out in Managing Public Money Northern Ireland.

I have considered the assurances provided by SMT, Senior Staff, ARAC, Internal Audit, and External Audit.

As NIPB Accounting Officer, I am satisfied with the overall effectiveness of the system of internal control and am content that adequate plans exist to address any weaknesses and to ensure continuous improvement.



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**Sinéad Simpson**

Chief Executive

**Date: 18 June 2026**

## Remuneration and Staff Report

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### Remuneration Policy

The Board remunerates three distinct categories of employees and Members, which are disclosed below.

### Independent Board Members

Independent Members are appointed by the DoJ. The remuneration and allowances of Members is dictated by the requirements of the Police (NI) Act 2000, Schedule 1, part 3, paragraph 12-(1) – “The Board may pay the Chair, Vice Chair and other members of the Board such remuneration and allowances as the Minister of Justice may determine.”

### Political Board Members

Political Members are appointed using the D’Hondt principles pertaining to the local Northern Ireland Assembly. When the Assembly is fully operational, Political Members of the Board do not receive additional remuneration for their work on the Board, above their MLA allowance.

A Scheme for a research allowance to support all the political parties represented on the Policing Board is paid to each political party represented on the Board.

### Officials

The Chief Executive post is aligned with the Senior Civil Service (SCS) and is remunerated accordingly. The pay of senior civil servants is based on a system of pay scales for each SCS grade containing a number of pay points from minima to maxima, allowing progression towards the maxima based on performance. The pay remit for the Northern Ireland Civil Service, including senior civil servants (SCS), is normally approved by the Minister of Finance. Following approval of the 2025-26 Budget in the Assembly, on 19 May 2025, in which the Finance Minister outlined the overarching approach to public sector pay, the NI public sector pay policy guidance was published on 27 May 2025 in FD (DoF) 04/25.

The Directors and other staff are all remunerated in accordance with NICS remuneration conditions and pay scales. Annual NICS pay awards are made in the context of the wider public sector pay policy. The pay award for NICS non-industrial staff for 2024, due from 1 August 2024, was paid in May 2025 for NICS seconded staff and July 2025 for directly recruited staff. The 2025 pay award, due from 1 August 2025, was paid in September for NICS seconded staff and October 2025 for directly recruited staff.

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

## Service Contracts

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

Unless otherwise stated, the officials covered by this report hold appointments that are open-ended. Early termination, other than for misconduct, would result in consideration of the individual receiving compensation as set out in the Civil Service Compensation Scheme<sup>3</sup>.

## Remuneration and Pension Entitlements

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The following sections provide details of the remuneration of Board Members and the remuneration and pension interests of the senior officials of the Board.

### Board Members Remuneration Entitlements (Audited Information)

Remuneration of Board members is disclosed below. None of the posts are pensionable and the only other primary benefit is the payment of expenses for home to office travel and the associated taxation, totalling £8,744 (2024-25: £9,854).

### Remuneration for Board Members is set out below:

Audited Information	2025-26			2024-25		
	Salary	Benefit In Kind	Total	Salary	Benefit In Kind	Total
	(£'000)	(to nearest £100)	(£'000)	(£'000)	(to nearest £100)	(£'000)
Les Allamby	15	-	15	15	100	15
Cathal Boylan MLA (to 24 November 25)	-	-	-	-	-	-
Cheryl Brownlee MLA	-	100	-	-	-	-
Keith Buchanan MLA	-	1,100	1	-	700	1
Alan Chambers MLA (from 24 April 2024)	-	-	-	-	-	-
Trevor Clarke MLA	-	1,100	1	-	300	-
Marian Cree	15	-	15	15	-	15
Linda Dillon MLA	-	2,600	3	-	700	1
Mark H Durkan MLA (to 4 September 25)	-	1,300	1	-	1,300	1
Deirdre Hargey MLA (from 27 November 25)	-	-	-	-	-	-
Gerry Kelly MLA	-	-	-	-	600	1
Dr Kate Laverty	15	200	15	15	100	15
Nuala McAllister MLA	-	-	-	-	-	-
Colin McGrath MLA (from 11 September 25)	-	-	-	-	-	-
Frank McManus	15	-	15	15	700	16
Peter McReynolds (from 1 May 2024)	-	-	-	-	-	-
Brendan Mullan (Vice Chair)	30	800	31	30	700	31
Patrick Nelson	15	-	15	15	-	15
Tommy O'Reilly	15	300	15	15	100	15
Peter Osborne	15	300	16	15	200	15
Mukesh Sharma MBE DL (Chair)	50	900	51	49	300	49

From April 2020 both Board and Committee meetings have operated on a hybrid basis i.e. members could attend in person or via video conference.

## Senior Officials' Remuneration and pension entitlements (Audited Information)

Senior Officials	Salary (£'000)		Pension Benefits* (to nearest £1000)		Total (£'000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Ms. Sinéad Simpson, Chief Executive	<b>90-95</b>	85-90	<b>82</b>	69	<b>170-175</b>	150-155
Mr Sam Hagen, Director of Resources	<b>75-80</b>	70-75	<b>36</b>	72	<b>110-115</b>	140-145
Mrs Paula Gow, Director of Partnership (From 3 November 2025)	<b>25-30</b> <b>(60-65</b> <b>full year</b> <b>equivalent)</b>	-	<b>6</b>	-	<b>30-35</b> <b>(65-70</b> <b>full year</b> <b>equivalent)</b>	-
Ms Aislinn McGuckin, Director of Police Pensions & Injury Benefits (To 20 August 2024)	-	25-30 (55-60 full year equivalent)	-	12	-	35-40 (65-70 full year equivalent)
Ms. Natalia McMahon, Acting Director of Police Pensions & Injury Benefits (From 22 January 2024 to 31 October 2024)	-	35-40 (55-60 full year equivalent)	-	23	-	55-60 (75-80 full year equivalent)
Ms Jenny Passmore, Director of Partnership (To 31 December 2025)	<b>45-50</b> <b>(60-65</b> <b>full year</b> <b>equivalent)</b>	60-65	<b>134</b>	33	<b>180-185</b> <b>(195-200</b> <b>full year</b> <b>equivalent)</b>	90-95
Mr Adrian McNamee Director of Performance	<b>60-65</b>	60-65	<b>6</b>	25	<b>65-70</b>	85-90
Ms Sarah Reid, Acting Director of Partnership Acting Director of Police Pensions & Injury Benefits (From 28 October 2024)	<b>60-65</b>	20-25 (55-60 full year equivalent)	<b>25</b>	-1	<b>85-90</b>	20-25 (55-60 full year equivalent)

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

### Remuneration of Senior Officials

'Salary' includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation and any gratia payments. This report is based on accrued payments made by the Board and thus recorded in these accounts.

## Benefits In Kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. No benefits in kind were paid to senior employees.

## Fair Pay Disclosure (Audited Information)

### Pay Ratios

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

The banded remuneration of the highest-paid director in NIPB in the financial year 2025-26 was £90,000 - £95,000 (2024-25, £85,000 - £90,000). The relationship between the mid-point of this band and the remuneration of the organisation's workforce is disclosed below.

2025-26	25th percentile	Median	75th percentile
Total remuneration (£)	33,615	38,990	47,304
Pay ratio	2.8:1	2.4:1	2.0:1

2024-25	25th percentile	Median	75th percentile
Total remuneration (£)	30,721	36,124	42,525
Pay ratio	2.8:1	2.4:1	2.1:1

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

Total remuneration includes salary, non-consolidated performance-related pay, and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. For 2025-26 and 2024-25, the 25th percentile, median and 75th percentile remuneration values consisted solely of salary payments.

In 2025-26, and in 2024-25, no employees received remuneration in excess of the highest-paid director.

Remuneration ranged from £25,000 to £92,500 (2024-25, £24,000 to £87,500).

## Percentage Change in Remuneration

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

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

The percentage changes in respect of the Board 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:	2025-26 v 2024-25	2024-25 v 2023-24
Average employee salary and allowances	6.31%	2.98%
Highest paid director's salary and allowances	5.71%	6.06%
Average employee performance pay and bonuses	N/a <sup>1</sup>	N/a <sup>1</sup>
Highest paid director's performance pay and bonuses	N/a <sup>2</sup>	N/a <sup>2</sup>

1 No performance pay or bonuses were payable to employees or the highest paid director in these years

2 No performance pay or bonuses were payable to employees or the highest paid director in these years.

## Pension Benefits (audited information)

Pension benefits of the most senior employees are shown below:

Senior Employees	Accrued pension at pension age as at 31/03/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/03/26	CETV at 31/03/25	Real increase in CETV	Employer Contribution to partnership pension account
	£000	£000	£000	£000	£000	Nearest £100
Ms Sinéad Simpson, Chief Executive	40.0 – 45.0 Plus lump sum of 95.0 – 100.0	2.5 – 5.0 Plus lump sum of 5– 7.5	894	774	72	-
Mr Sam Hagen, Director of Resources	35.0 - 40.0 Plus lump sum of 95.0 – 100.0	0.0 – 2.5 Plus lump sum of 0 – 2.5	928	848	29	-
Mrs Paula Gow, Director of Partnership (From 3 November 2025)	15.0 – 20.0 Plus lump sum of 35.0 – 40.0	0.0 – 2.5 Plus lump sum of 0.0	354	N/A	3	-
Ms Jenny Passmore, Director of Partnership (To 31 December 2025)	30.0 – 35.0 Plus lump sum of 50.0 – 55.0	5.0 – 7.5 Plus lump sum of 0.0	697	603	74	-
Mr Adrian McNamee Director of Performance	30.0 – 35.0	0 – 2.5	514	483	2	-
Ms Sarah Reid Acting Director of Police Pensions & Injury Benefits (From 28 October 2024)	5.0 – 10.0	0 – 2.5	138	115	17	-

No member of the Senior Management Team is in a supplementary pension scheme.

### Northern Ireland Civil Service (NICS) Pension Schemes

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

The alpha pension scheme was initially introduced for new entrants from 1 April 2015.

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

### **McCloud Judgment and 2015 Remedy**

In 2018, the Court of Appeal found that the transitional protections put in place back in 2015 that allowed older workers to remain in their original scheme, were discriminatory on the basis of age. As a result, steps have been taken by 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
- providing each eligible member with options to have their pension entitlements for the period when the discrimination existed between 1 April 2015 and 31 March 2022 (the Remedy Period) retrospectively calculated under either the current (reformed) scheme rules, or the older (pre-reform) legacy rules which existed before 2015

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

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 the Deferred Choice Underpin (DCU).

For those members who already have pension benefits in payment in relation to the Remedy Period, they will receive an Immediate Choice. There are a significant number of Immediate Choice Remediable Service Statement (RSS) packs to issue. This process involves complex calculations to provide members with individually tailored statements. Due to the complexity of the calculations and some prolonged work to finalise policy elements of the remedy, not all Immediate Choice packs have been able to be issued by the original regulatory timeline of 31 March 2025. The Scheme Manager has invoked the discretion allowed by the remedy legislation and has extended the timeline for issuing Immediate Choice RSS packs to 31 March 2027. The Pensions Regulator has been notified of this extension. Our priority remains to provide members with all the accurate information they need to make a choice. It can be noted that other Public Service Pension Schemes are also in a similar position. Further information on the remedy will be included in the NICS pension scheme accounts which, once published, are available at [DoF Annual Reports and Accounts](#).

As part of the remedy involved rolling back all remediable service into the relevant legacy PCSPS(NI) arrangement for the 7-Year Remedy Period, the value of pension benefits for the 2025-26 pension disclosures for affected members continue to be based on the rolled back position.

### **Alpha**

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

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

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

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

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

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

### Partnership Pension Account

The Partnership Pension Account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee. The employee does not have to contribute but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution).

Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

### Annual Benefit Statements

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

### Pension Increases

All pension benefits are reviewed annually in line with changes in the cost of living. Any applicable increases are applied from April and are determined by the Consumer Prices Index (CPI) figure for the preceding September. The CPI in September 2025 was 3.8% and HM Treasury has announced that public service pensions will be increased accordingly from April 2026.

### Employee Contribution Rates

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

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

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

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

### Cash Equivalent Transfer Values

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

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

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

HM Treasury provides the assumptions for discount rates for calculating CETVs payable from the public service pension schemes. On 27 April 2023, HM Treasury published guidance on the basis for setting the discount rates used in 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 here.\*\*](#) As at the year-end there have been no further changes to the SCAPE discount rate of 1.7% above CPI inflation since the HM Treasury guidance was published.

### **Real increase in CETV**

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

### **Payments to Past Directors (Audited Information)**

There were no payments made by the Board to past directors during this financial year (2024-25: Nil)

### **Compensation for loss of office (Audited Information)**

There were no compensation benefits paid by the Board during this financial year (2024-25: Nil).

## Staff Report

### Staff Numbers and Related Costs (Audited Information)

Details of the total staff costs and breakdown of staff between permanently employed and other staff are shown below:

Staff costs comprise:	2025-26 £000	2024-25 £000
<b>Permanently employed staff</b>		
Wages and salaries	<b>2,085</b>	1,830
Social security costs	<b>274</b>	192
Other pension costs	<b>653</b>	543
<b>Total permanent staff costs</b>	<b>3,012</b>	2,565
Secondments	<b>189</b>	168
Agency costs	<b>193</b>	257
<b>Total staff costs</b>	<b>3,394</b>	2,990

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes, but the Board is unable to identify its share of the underlying assets and liabilities.

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

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

The Cost Cap Mechanism (CCM) is a measure of scheme costs and determines whether member costs or scheme benefits require adjustment to maintain costs within a set corridor.

Reforms were made to the CCM which was applied to the 2020 scheme valuations and included the introduction of a reformed-scheme-only cost control mechanism which assesses just the costs relating to reformed schemes (alpha for the NICS) and introduced an economic check. Prior to the cost control mechanism reforms, legacy scheme (PCSPS(NI)) costs associated with active members were also captured in the mechanism. The reformed-scheme-only design and the economic check were applied to the 2020 scheme valuations for the devolved public sector pension schemes, including the NICS pension scheme. The 2020 scheme valuation outcome was that the core cost cap cost of the scheme lies within the 3% cost cap corridor. As there is no breach of the cost control mechanism, there is no requirement for the Department of Finance to consult on changes to the scheme. **Further information can be found on the Department of Finance website.**

For 2025-26, employers' contributions of £652,731 were payable to the NICS pension arrangements at a flat rate of 34.25% of pensionable pay, for all salaries (2024-25, £542,733 at 34.25%).

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £Nil (2024-25, £Nil) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2024-25, 8% to 14.75%) of pensionable pay.

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

Employer contributions of £Nil, 0.5% (2024-25 £Nil, 0.5%) of pensionable pay, were payable to the NICS Pension schemes to cover the cost of the future provision of lump sum benefits on death in service and ill health retirement of these employees. Contributions due to the partnership pension providers at the reporting period date were £Nil. Contributions prepaid at that date were £Nil.

No persons (2024-25: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £Nil (2024-25: £Nil).

### Average number of persons employed (Audited Information)

The average number of whole-time equivalent persons employed during the year was as follows. These figures include those working in the department as well as in agencies and other bodies included within the consolidated departmental Accounts:

	2025-26	2024-25
	Number	Number
Senior management	5	5
Other directly employed staff	41	35
<b>Total permanent staff numbers</b>	<b>46</b>	40
Secondments/agency	6	9
<b>Total number of employees</b>	<b>52</b>	49

The average number of Independent Board Members during the year was 9 (2024-25: 9).

### Staff numbers

Staffing at 31 March 2026 comprised of 11 staff seconded from NICS, NISRA and PSNI, 40 direct recruits appointed following public advertisement (1 of which is aligned with the Senior Civil Service (SCS)) and 3 agency staff.

The breakdown by gender:

	2025-26		2024-25	
	Male	Female	Male	Female
Senior civil service equivalent	-	1	-	1
Directors	2	2	2	2
Staff	21	28	18	30
<b>Total</b>	<b>23</b>	<b>31</b>	20	33

### Staff turnover

Details of staff turnover for the financial year is outlined below:

	2025-26	2024-25
	%	%
Staff turnover percentage	16.3	22.3

The decrease in staff turnover is mainly due to improved staff retention as a consequence of the Board's investment in staff development and engagement. This has consequently created fewer vacancies within the Board.

### **Staff Engagement**

NIPB engages extensively with staff in relation to strategic developments, horizon scanning, staff policies, staff news, and other employee matters through our monthly Whole Team Briefs and Directorate meetings. Reaccreditation for the Board as an Investors in People (IIP) Employer commenced in October 2025. NIPB staff were invited to take part in the IIP survey from 8th October 2025 to 31st October 2025. There were 53 staff invited to complete the survey of which 40 participated, a response rate of 76%. The assessment concluded in December 2025 with the Board achieving reaccreditation. This has provided a framework to evaluate the NIPB approach to people and organisation development and will be used to further progress work on developing an action plan for 2026-27.

The Board's BeYou group continues to deliver staff wellbeing initiatives in support of our People Plan and over the course of the last year these have included seasonal activities, fundraising events, and bespoke sessions such as with White Ribbon NI, who campaign to end men's violence against women and girls. The BeYou group also continues to offer the flu injection to help protect staff against the flu and in turn improve productivity and reduce staff sickness. The BeYou group have developed and implemented a plan to ensure the shared staff values of openness, diversity, respect and integrity are embedded, recognised and valued across the organisation.

### **Voluntary Redundancy Scheme – exit packages (Audited Information)**

Exit costs are accounted for in the year of departure. No staff left under Voluntary Exit terms during the 2025-26 year (Nil, 2024-25).

### **Staff Policies and Other Employee Matters**

NIPB places considerable value on the involvement of its employees and has continued to keep them informed on matters affecting them and on the various factors affecting performance of the organisation. This is achieved through formal and informal meetings, regular briefings, information bulletins, and staff memos. NIPB has made greater use of its staff intranet as a means of communicating any updates and or changes in regards of employee matters. In relation to staff policies, NIPB adopt the staff policies of the NICS as the Board's staff includes a mix of direct recruits and NICS employees therefore all staff are bound by the same terms and conditions as NICS employees.

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

NIPB has also adopted NICS commitment to working towards creating a truly inclusive workplace where all colleagues feel valued.

In keeping with the wider NICS, NIPB applies the recruitment principles as set out in the Recruitment Code of the Civil Service Commissioners for Northern Ireland. All selection panel members complete mandatory recruitment and selection training, and appointments to NIPB are made on merit on the basis of fair and open competition, adhering to the [\*\*Recruitment Code\*\*](#) which specifies the circumstances when appointments may be made by exception to merit.

NICS delivers an annual programme of communications and training on disability awareness and has policies in place to support inclusive workplaces.

NICS offers a Guaranteed Interview Scheme (GIS) which ensures a guaranteed number of disabled applicants who meet the minimum essential eligibility criteria for the role they have applied for, are offered an interview and NIPB has aligned with this approach. Further information can be found on the “Information for disabled applicants” [\*\*section of the NICS recruit website\*\*](#).

To maintain and promote a diverse and inclusive workforce, NIPB has adopted wider NICS policies to support reasonable adjustments to working practices or the work environment as required by disabled persons.

The Board has worked with Employers for Disability NI (EFDNI) to identify and deliver disability awareness training to staff.

## **Other Employee Matters**

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

NIPB is committed to building an inclusive work culture where diversity is truly valued at all levels, where you are valued for who you are and where you can bring your true self to work.

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

The NIPB Equality Scheme sets out our commitments to promote equality, diversity and inclusion and we continue to meet our statutory obligations under the Fair Employment and Treatment (NI) Order 1998, which includes submission of 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 NIPB workforce and the composition of applicants and appointees.

The Board has due regard to the need to promote equality of opportunity and regard to the desirability of promoting good relations across a range of categories outlined in the Section 75 of the Northern Ireland Act 1998 in carrying out its functions.

### **Further information is available in the Board's Equality Scheme**

#### **Learning and Development**

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

Development and delivery of generic staff training is centralised in NICS<sup>4</sup>. Training is delivered using a variety of learning delivery channels (including online webinars), providing flexible access to learning.

A new NICS<sup>4</sup> L&D Portfolio is now available showing the comprehensive range of learning available, grouped under six core product areas:

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

Leadership development is a key priority within the NICS and NICS<sup>4</sup> L&D offer a suite of products aimed at leadership from EO2 to SCS grades.

Coherent learning pathways are aligned to both corporate need and the NICS Competency Framework. Additional bespoke training, determined by current business need, is provided by NIPB. The Board has developed a People Strategy which aligns with the Board's staff focused 'vision & values'. NIPB has also introduced a 'Training Matrix' which is available for staff to download from the NIPB intranet. The Matrix allows individuals and teams to track their training requirements and identify any skills/knowledge gaps.

4 NICS<sup>4</sup> is the NICS' centralised human resources operational delivery function, falling under the responsibility of the Department of Finance

## Employee Consultation and Trade Union Relationships

The Department of Finance is responsible for the NICS Trade Union Arrangements Policy. NICS HR, consults and/or negotiates with the NICS recognised trade unions on matters such as pay, promotion, and annual leave which are relevant across the NICS and local departmental arrangements are in place to enable consultation on matters specific to a department or individual business area.

## Sickness absence data

The average number of working days lost per employee due to sickness was 2.38 up to 31 March 2026 (2024-25: 5.22). The total number of working days lost due to sickness was 111 days for 2025-26.

**Table 1: All temporary off-payroll workers engaged at any point during the year ended 31 March 2026**

	2025-2026
Number of off-payroll workers engaged during the year ended 31 March 2026	2
Of Which:	
Number determined as out-of-scope of IR35	2
Number determined as in-scope of IR35	-
Number of engagements reassessed for compliance or assurance purposes during the year	-
Of which: Number of engagements that saw a change to IR35 status following review	-
Number of engagements where the status was disputed under provisions in the off-payroll legislation	-
Of which: Number of engagements that saw a change to IR35 status following review	-

**Table 2: Highly paid off-payroll worker engagements as at 31 March 2026, earning £245 per day or greater.**

	2025-2026
Number (No.) of existing engagements as of 31 March 2026	1
Of which, no. that existed:	-
less than 1 year	1
for between 1 and 2 years	-
for between 2 and 3 years	-
for between 3 and 4 years	-
for 4 or more years	-

### Consultancy costs (Audited Information)

Details of all consultancy costs are outlined below:

	2025-26	2024-25
	£	£
Consultancy costs	-	-

## ASSEMBLY ACCOUNTABILITY AND AUDIT REPORT

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### Regularity of Expenditure (Audited Information)

As Northern Ireland Policing Board's Accounting Officer, I am content that the expenditure and income has been applied to the purposes intended by the NI Assembly. Furthermore, I am content transactions are within the scope of the authorities that govern them, and that there are no material weaknesses in the design and implementation of our internal controls to prevent and detect fraud.

### Losses and Special Payments (Audited Information)

Losses and special payments - £Nil (2024-25: £Nil).

### Remote Contingent Liabilities (Audited Information)

NIPB has no remote contingent liabilities (2024-25: none).



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### Sinéad Simpson

Chief Executive

**Date: 18 June 2026**

## THE CERTIFICATE 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 Northern Ireland Policing Board for the year ended 31 March 2026 under the Police (Northern Ireland) Act 2000, as amended by the Police (Northern Ireland) Act 2003, 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 Northern Ireland Policing Board's affairs as at 31 March 2026 and of the Northern Ireland Policing Board's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police (Northern Ireland) Act 2000, as amended by the Police (Northern Ireland) Act 2003, 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 income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### Basis for opinions

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

My staff and I are independent of the Northern Ireland Policing Board 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 Northern Ireland Policing Board's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

The going concern basis of accounting for the Northern Ireland Policing Board 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 Northern Ireland Policing Board Members and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

### **Other Information**

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Finance directions issued under the Police (Northern Ireland) Act 2000, as amended by the Police (Northern Ireland) Act 2003, as amended by the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

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 2000, as amended by the Police (Northern Ireland) Act 2003, 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 light of the knowledge and understanding of the Northern Ireland Policing Board and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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

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

## **Responsibilities of the Northern Ireland Policing Board Members and Accounting Officer for the financial statements**

As explained more fully in the Statement of Accounting Officer Responsibilities, the Northern Ireland Policing Board Members and the Accounting Officer are responsible for:

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

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

My responsibility is to examine, certify and report on the financial statements in accordance with the Police (Northern Ireland) Act 2000, as amended by the Police (Northern Ireland) Act 2003 and 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 Northern Ireland Policing through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included governing legislation and any other relevant laws and regulations identified;

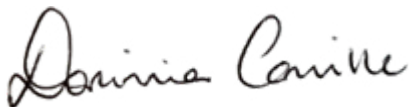
- making enquires of management and those charged with governance on Northern Ireland Policing Board's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Northern Ireland Policing Board'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 posting of unusual journals and the extend 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.

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 income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### **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

26 June 2026

# NI POLICING BOARD FINANCIAL STATEMENTS

## Statement of Comprehensive Net Expenditure for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Other Operating Income	5	(42)	(56)
<b>Total Operating Income</b>		<b>(42)</b>	<b>(56)</b>
Staff costs	3	3,394	2,990
Depreciation and amortisation	4	218	216
Provision Expense	4	190	838
Other Operating Expenditure	4	2,797	2,776
<b>Total Operating Expenditure</b>		<b>6,599</b>	<b>6,820</b>
<b>Net Operating Expenditure</b>		<b>6,557</b>	<b>6,764</b>
<b>Net expenditure for the year</b>		<b>6,557</b>	<b>6,764</b>
<b>Other Comprehensive Net Expenditure</b>			
<b>Items that will not be reclassified to net operating costs:</b>			
Net (gain) on revaluation of Property Plant and Equipment	6	(2)	(1)
Net (gain) on revaluation of Intangibles	7	-	-
<b>Comprehensive Net Expenditure for the year</b>		<b>6,555</b>	<b>6,763</b>

The notes on pages 127 to 144 form part of these accounts.

## Statement of Financial Position as at 31 March 2026

	Note	2026 £000	2025 £000
<b>Non-current assets:</b>			
Property, plant and equipment	6	16	40
Right of Use assets	8	334	508
Intangible assets	7	58	73
<b>Total non-current assets</b>		<b>408</b>	621
<b>Current assets:</b>			
Trade and other receivables	10	74	78
Cash and cash equivalents	11	81	231
<b>Total current assets</b>		<b>155</b>	309
<b>Total assets</b>		<b>563</b>	930
<b>Current liabilities:</b>			
Trade and other payables	12	(1,313)	(1,440)
Provisions	13	(2,020)	(1,928)
<b>Total current liabilities</b>		<b>(3,333)</b>	(3,368)
<b>Total assets less current liabilities</b>		<b>(2,770)</b>	(2,438)
<b>Non-current liabilities</b>	13	<b>(264)</b>	(373)
Provisions			
<b>Total non-current liabilities</b>		<b>(264)</b>	(373)
<b>Total assets less total liabilities</b>		<b>(3,034)</b>	(2,811)
<b>Taxpayers' equity and other reserves</b>			
Revaluation reserve		75	73
General reserve		(3,109)	(2,884)
<b>Total Equity</b>		<b>(3,034)</b>	(2,811)

The financial statements on pages 123 to 126 were approved and authorised by NIPB on 18 June 2026 and were signed on its behalf by:



**Sinéad Simpson**

Chief Executive

**Date: 18 June 2026**

The notes on pages 127 to 144 form part of these accounts.

## Statement of Cash Flows for the year ended 31 March 2026

		<b>2025-26</b>	2024-25
	Note	£000	£000
<b>Cash flows from operating activities</b>			
<b>Net Operating Expenditure</b>		<b>(6,555)</b>	(6,763)
Adjustment for non-cash transactions	4,6,7 & 8	<b>409</b>	1,050
Decrease (Increase) in trade and other receivables	10	<b>4</b>	(20)
(Decrease) in trade and other payables	12	<b>(127)</b>	(445)
Use of provisions	13	<b>(207)</b>	(152)
<b>Net cash outflow from operating activities</b>		<b>(6,476)</b>	(6,330)
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	6	<b>(6)</b>	-
Purchase of intangible assets	7	<b>-</b>	(20)
<b>Net cash outflow from investing activities</b>		<b>(6)</b>	(20)
<b>Cash flows from financing activities</b>			
Grants from sponsoring department		<b>6,332</b>	6,203
<b>Net financing</b>		<b>6,332</b>	6,203
<b>Net (decrease) in cash and cash equivalents in the period</b>	11	<b>(150)</b>	(147)
<b>Cash and cash equivalents at the beginning of the period</b>	11	<b>231</b>	378
<b>Cash and cash equivalents at the end of the period</b>	11	<b>81</b>	231

The notes on pages 127 to 144 form part of these accounts.

## Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

	General Reserve	Revaluation Reserve	Taxpayers' Equity
	£000	£000	£000
<b>Balance at 1 April 2024</b>	<u>(2,323)</u>	<u>72</u>	<u>(2,251)</u>
<b>Changes in Taxpayers' Equity for 2024-25</b>			
Grants from Sponsoring department	6,203	-	6,203
Comprehensive net expenditure for the year	(6,763)	-	(6,763)
Transfers between reserves	(1)	1	-
<b>Balance at 31 March 2025</b>	<u>(2,884)</u>	<u>73</u>	<u>(2,811)</u>
<b>Changes in Taxpayers' Equity for 2025-26</b>			
Grants from Sponsoring department	<b>6,332</b>	-	<b>6,332</b>
Comprehensive net expenditure for the year	<b>(6,555)</b>	-	<b>(6,555)</b>
Transfers between reserves	<b>(2)</b>	<b>2</b>	-
<b>Balance at 31 March 2026</b>	<u><b>(3,109)</b></u>	<u><b>75</b></u>	<u><b>(3,034)</b></u>

The notes on pages 127 to 144 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 2025-2026 Government Financial Reporting Manual (FReM) issued by HM Treasury. 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 Board for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Board are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

#### 1.1 Accounting convention

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

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

#### 1.2 Property, plant and equipment

Property, plant and equipment are capitalised at their cost of acquisition. The level for capitalisation as an individual or grouped non-current asset has been applied for the year shown at £1,000. NIPB does not own any land or buildings however under IFRS 16 the Board has recognised a Right of Use Asset in relation to our office space in James House<sup>5</sup>.

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

On initial recognition property, plant and equipment are measured at cost including any expenditure, such as installation, directly attributable to bringing them into working condition. All property, plant and equipment are carried at fair value.

NIPB uses Producer Price Indices published by the Office for National Statistics (ONS) to apply indexation to the value of non-property assets at year-end.

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<sup>5</sup> NIPB is the legal owner of the PSNI Estate, however day to day responsibility for estate management is delegated to the Chief Constable and the assets are presented within the PSNI's financial statements.

In line with previous years, the February 2026 indices have been applied in 2025-26. In March 2025, ONS paused publication to review an issue with the chain-linking methodology affecting historical data from 2008 onwards. ONS recommenced publication of the indices in October 2025, including revised historical series. In accordance with IAS 8 the fair value of assets is an accounting estimate and retrospective restatements are not required for changes in accounting estimates. As such, no adjustments have been made to the prior-year comparative figures as a result of the changes to PPI, but the updated indices have been applied in determining the asset values for the current year-end. Surpluses on revaluation are taken to the revaluation reserve. Deficits on revaluation are charged to the Statement of Comprehensive Net Expenditure to the extent that the loss exceeds the amount held in the revaluation reserve for the same asset.

### 1.3 Depreciation and Amortisation

Depreciation is provided on all non-current assets from the month they are brought into service, on a straight-line basis in order to write off cost or valuation over their expected useful lives.

Estimated useful lives, which are reviewed regularly, are:

IT equipment	-	5 years
Furniture and fittings	-	5 - 12 years
Intangible assets (software licences)	-	2 - 10 years
Right of Use assets	-	Remaining lease period

### 1.4 Intangible Assets

The Board recognises software licences as intangible non-current assets. Purchases of software licences are capitalised as intangible non-current assets where the purchase cost of an individual licence exceeds £1,000. Software licences are amortised over the shorter of the term of the licence and the useful economic life. The option to measure intangible assets using the revaluation model has been withdrawn, with the carrying values at the transition date (1 April 2025) to be considered historical cost.

### 1.5 Operating income

Operating income comprises the recoupment of salaries for staff on secondment and externally generated programme funding received or receivable.

### 1.6 Foreign exchange

Transactions that are denominated in a foreign currency are translated into sterling at the exchange rate ruling on the date of each transaction.

## 1.7 Leases

### Finance Leases:

Under IFRS 16 Leases, NIPB applies a single lease accounting model that requires a lessee to recognise assets and liabilities for all leases (apart from the exemptions listed below).

### Scope and exclusions

At inception of a contract, NIPB assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time. To assess whether a contract conveys the right to control the use of an identified asset, NIPB assesses whether:

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

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

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

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

### The Board as a lessee

At the commencement of a lease NIPB recognises a Right of Use asset and a lease liability.

### Right of Use assets

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

The Right of Use asset is depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the Right of Use asset or the end of the lease term. The estimated useful lives of the Right of Use assets are determined on the same basis of those of property, plant and equipment assets.

The Board applies IAS 36 Impairment of Assets to determine whether the Right of Use asset is impaired and to account for any impairment loss identified.

## Lease liabilities

Any lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease, or if that cannot be readily determined, the rate provided by HM Treasury (3.51% for leases recognised in 2023).

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

## 1.8 Financial instruments

NIPB does not hold any complex financial instruments. This is due to the organisation being a non-trading entity and is financed as a Non-Departmental Public Body. The only financial instruments included in the accounts are receivables and payables (Notes 10 and 12).

## 1.9 Financing and Capital Grants

NIPB is resourced by funds approved by NI Assembly through the latest comprehensive spending review. Resources are drawn down as required to meet expenditure requirements and are credited to the Statement of Comprehensive Net Expenditure Reserve. 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 in line with IAS 20.

## 1.10 Provisions

Provisions are recognised when: NIPB has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

## 1.11 Critical accounting estimates and judgments

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise this judgment in the process of applying NIPB's accounting policies. We continually evaluate our estimates, assumptions and judgments based on available information and experience. As the use of estimates is inherent in financial reporting, actual results could differ from these estimates.

The areas involving a higher degree of judgment or complexity are described below:

**Depreciation and Amortisation:** NIPB assesses the useful economic life of assets on an annual basis.

**Provision for Medical Appeals:** NIPB provides for the cost of appeals against the decision of the Selected Medical Practitioner (SMP) on the basis of either the refusal of Ill Health Retirement/and or Retrospective/Injury on Duty Awards, or the level of disablement awarded.

**Provision for Injury on Duty (IoD) cases:** NIPB provides for the cost of outstanding cases whereby both serving and former PSNI officers can apply for Ill Health Retirement and/or a Retrospective/Injury on Duty Award. The cost of these cases is provided for on the basis of a contract with the Board's SMPs, who undertake the medical assessments of applicants. The Board also provides for the cost of cases which may be subsequently appealed.

**Provision for legal cases:** The decision to provide for, and the amounts provided for, compensation claims and associated legal costs is based on legal advice using the best estimate of the outcome of each case (the likely compensation and legal costs payable) from an assessment of the latest information.

### 1.12 Value Added Tax (VAT)

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of property, plant and equipment.

### 1.13 Pension costs

Past and present employees are covered by the provisions of the Principal Civil Service Pension Schemes (PCSPS (NI)). The defined benefit elements of the schemes are unfunded and are non-contributory except in respect of dependents benefits.

The Board recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payments to the PCSPS (NI) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS (NI). In respect of the defined contribution elements of the schemes, the Board recognises the contributions payable for the year.

### 1.14 Trade and other receivables

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

### 1.15 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.

### 1.16 Impairment of financial assets

NIPB assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, the Board makes an estimate of the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell and its value in use and is determined for an individual asset. Where the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses of continuing operations are recognised in the Statement of Comprehensive Net Expenditure in those expense categories consistent with the function of the impaired asset.

### 1.17 Trade and other payables

Trade and other payables are recognised initially at fair value, which is usually the original invoiced amount. The most significant accrual is in relation to the PCSPs. This is due to the timing of claims submitted for payment and represents the final quarter's expenditure of the current financial year which will be paid post year end.

### 1.18 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 the service. NIPB has therefore recognised annual and flexi leave entitlements, bonuses and unpaid overtime that have been earned by the year end but not taken or paid. These are included in current liabilities for all staff across NIPB.

### 1.19 Contingent liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37, the Board discloses for Assembly reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to the Assembly in accordance with the requirements of Managing Public Money Northern Ireland.

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

### 1.20 Insurance

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

## 1.21 Accounting standards, amendments, interpretations, or other updates that were issued and effective for the 2025-2026 financial year

NIPB has reviewed the standards, interpretations, and amendments to published standards that became effective during 2025-2026 and which are relevant to its operations.

Standard	IAS 16/IAS 38 Non-investment asset valuations
<b>Effective date</b>	1 April 2025
<b>FReM application</b>	2025-26
<b>Description of revision</b>	<p>In December 2023 Treasury released an exposure draft on potential changes to make to valuing and accounting for non- investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation: References to assets being held for their 'service potential' and the terms 'specialised/non-specialised' assets are being removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV). An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value.</p> <p>Assets are now valued using the one of the following processes:</p> <ul style="list-style-type: none"> <li>• A quinquennial revaluation supplemented by annual indexation.</li> <li>• A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.</li> <li>• For non-property assets only, appropriate indices.</li> <li>• In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.</li> <li>• The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.</li> </ul>
<b>Comments</b>	HM Treasury have finalised and published application guidance for preparers and valuers on the changes to FReM. These changes flow from HM Treasury's Thematic Review of non-investment asset valuations for financial reporting and a previous Consultation Paper published on this area and are effective from 1 April 2025.

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

In addition, certain new standards, interpretations and amendments to existing standards have been published that are mandatory for accounting periods beginning on or after 1 April 2026 or later periods, but which NIPB has not adopted early.

NIPB considers that the following standards are relevant to its operations.

Standard	IFRS 18 Presentation and Disclosure in Financial Statements
<b>Effective date</b>	January 2027
<b>FReM application</b>	Not before 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.
<b>Comments</b>	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.

## 2. Statement of operating expenditure by operating segment

At 31 March 2026 NIPB organised into two main business segments reported to the Chief Operating Decision Maker through monthly Management Accounts:

- expenditure which supports the statutory and other objectives of the NIPB
- expenditure which supports the statutory and other objectives of the Policing and Community Safety Partnerships (PCSPs). Further information in relation to the PCSPs can be found in the Performance Analysis section of the annual report

The segmental results for the year ended 31 March 2026 are as follows:

	NIPB	PCSPs	Total
	£000	£000	£000
Gross expenditure	5,084	1,515	6,599
Income	(42)	-	(42)
Net Expenditure	5,042	1,515	6,557

The segmental results for the year ended 31 March 2025 are as follows:

	NIPB	PCSPs	Total
	£000	£000	£000
Gross expenditure (restated)	5,274	1,546	6,820
Income	(56)	-	(56)
Net Expenditure	5,218	1,546	6,764

### 3. Staff costs

Staff costs comprise:	2025-26	2024-25
	£000	£000
Permanently employed staff		
Wages and salaries	2,085	1,830
Social security costs	274	192
Other pension costs	653	543
Total permanent staff costs	3,012	2,565
Secondments/agency costs	382	425
Total cost	3,394	2,990

### 4. Other operating expenditure and Provision expense

		2025-26	2024-25
	Note	£000	£000
Grants to PCSPs		1,513	1,503
PCSP Recruitment costs		-	37
PCSP Training costs		2	6
Running costs		451	414
Accommodation costs		345	311
Rentals under operating leases		-	-
Press and public relations		56	60
Information technology		176	156
Human rights monitoring		108	100
Pension medical services and appeals		121	165
External audit fees		25	24
Total Other operating Expenditure		2,797	2,776
Provision (income) expense			
Provisions provided for in year	13	528	932
Provisions released in year not required	13	(338)	(94)
Total Provision (income) expense		190	838
Non-cash items:			
Depreciation	6, 8	203	203
Amortisation	7	15	13
Total Non-cash expenditure		218	216

PCSPs are funded jointly by the Board and the DoJ reporting through a Joint Committee. The Joint Committee agrees the level of funding for each PCSP based on approval of their Partnership Plans. The PCSP expenditure, above, only relates to the Board's share of the cost.

## 5. Income

	2025-26	2024-25
	£000	£000
Income source		
Reimbursement of payroll costs for secondments	42	56
Total income	42	56

## 6. Property, plant and equipment

2025-2026	Information Technology	Furniture & Fittings	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2025	180	100	280
Additions	3	-	3
Disposals	-	-	-
Revaluations	9	1	10
At 31 March 2026	192	101	293
Depreciation			
At 1 April 2025	155	85	240
Charged in year	24	5	29
Disposals	-	-	-
Revaluations	7	1	8
At 31 March 2026	186	91	277
Carrying amount at 31 March 2025	25	15	40
Carrying amount at 31 March 2026	6	10	16
Asset financing:			
Owned	6	10	16
Right of Use	-	-	-
Carrying amount at 31 March 2026	6	10	16

Information technology and furniture and fittings are valued using relevant indices.

## 6. Property, plant and equipment (cont'd)

2024-25	Information Technology	Furniture & Fittings	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2024	179	97	276
Additions	-	3	3
Disposals	-	-	-
Revaluations	1	-	1
At 31 March 2025	<u>180</u>	<u>100</u>	<u>280</u>
Depreciation			
At 1 April 2024	131	80	211
Charged in year	24	5	29
Disposals	-	-	-
Revaluations	-	-	-
At 31 March 2025	<u>155</u>	<u>85</u>	<u>240</u>
Carrying amount at 31 March 2024	<u>48</u>	<u>17</u>	<u>65</u>
Carrying amount at 31 March 2025	<u>25</u>	<u>15</u>	<u>40</u>
Asset financing:			
Owned	25	15	40
Right of Use	-	-	-
Carrying amount at 31 March 2025	<u>25</u>	<u>15</u>	<u>40</u>

Information technology and furniture and fittings are valued using relevant indices.

## 7. Intangible Assets

2025-26	Software Licences
Cost or valuation	£000
At 1 April 2025	109
Additions	-
Disposals	-
Revaluations	-
At 31 March 2026	<u>109</u>
Amortisation	
At 1 April 2025	36
Charged in year	15
Disposals	-
Revaluations	-
At 31 March 2026	<u>51</u>
Carrying amount at 31 March 2025	<u>73</u>
Carrying amount at 31 March 2026	<u>58</u>
Asset financing:	
Owned	58
Right of use	-
Carrying amount at 31 March 2026	<u>58</u>

## Intangible Assets (cont'd)

2024-25	Software Licences
Cost or valuation	£000
At 1 April 2024	89
Additions	20
Disposals	-
Revaluations	-
At 31 March 2025	109
Amortisation	
At 1 April 2024	23
Charged in year	13
Disposals	-
Revaluations	-
At 31 March 2025	36
Carrying amount at 31 March 2024	66
Carrying amount at 31 March 2025	73
Asset financing:	
Owned	73
Right of Use	-
Carrying amount at 31 March 2025	73

## 8. Right of Use Assets

	2025-26	2024-25
	£000	£000
Cost or valuation		
At 1 April	871	871
Additions	-	-
Disposals	-	-
Revaluations	-	-
At 31 March	<u>871</u>	<u>871</u>
Depreciation		
At 1 April	363	189
Charged in year	174	174
Disposals	-	-
Revaluations	-	-
At 31 March	<u>537</u>	<u>363</u>
Carrying amount at 1 April	508	682
Carrying amount at 31 March	334	508

	Asset financing:	
Owned	-	-
Leased	<u>334</u>	<u>508</u>
Carrying amount at 31 March	<u>334</u>	<u>508</u>

## 9. Financial instruments

As the cash requirements of NIPB are met through Grant-in-Aid provided by the Department of Justice, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Board's expected purchase and usage requirements and NIPB is therefore exposed to little credit, liquidity or market risk.

## 10. Trade receivables and other current assets

	2025-26	2024-25
	£000	£000
Amounts falling due within one year:		
VAT	31	45
Trade receivables	-	13
Prepayments and accrued income	43	20
Total receivables at 31 March	<u>74</u>	<u>78</u>

## 11. Cash and cash equivalents

	2025-26	2024-25
	£000	£000
Commercial banks and cash in hand		
Balance at 1 April	231	378
Net change in cash and cash equivalent balances	(150)	(147)
Balance at 31 March	<u>81</u>	<u>231</u>

## 12. Trade payables and other current liabilities

	2025-26	2024-25
	£000	£000
Amounts falling due within one year:		
Trade payables	354	341
Balances due to PCSPs	586	647
Accruals	373	452
Total payables at 31 March	<u>1,313</u>	<u>1,440</u>

## 13. Provisions for liabilities and charges

2025-26	McCloud Cases	Medical Appeals	IOD Cases	Legal Cases	Total
	£000	£000	£000	£000	£000
Balance at 1 April 2025	1	116	1,866	318	2,301
Provided in the year	-	53	345	130	528
Provisions not required written back	-	(19)	(61)	(258)	(338)
Provisions utilised in the year	(1)	(61)	(145)	-	(207)
At 31 March 2026	<u>-</u>	<u>89</u>	<u>2,005</u>	<u>190</u>	<u>2,284</u>

## Analysis of expected timing of discounted flows.

	McCloud Cases £000	Medical Appeals £000	IOD Cases £000	Legal Cases £000	Total £000
Not later than one year	-	89	1,741	190	2,020
Later than one year and not later than five years	-	-	264	-	264
At 31 March 2026	-	89	2,005	190	2,284

2024-25	McCloud Cases £000	Medical Appeals £000	IOD Cases £000	Legal Cases £000	Total £000
Balance at 1 April 2024	9	145	1,106	355	1,615
Provided in the year	-	44	880	8	932
Provisions not required written back	(1)	(16)	(32)	(45)	(94)
Provisions utilised in the year	(7)	(57)	(88)	-	(152)
At 31 March 2025	1	116	1,866	318	2,301

## Analysis of expected timing of discounted flows.

	McCloud Cases £000	Medical Appeals £000	IOD Cases £000	Legal Cases £000	Total £000
Not later than one year	1	116	1,493	318	1,928
Later than one year and not later than five years	-	-	373	-	373
At 31 March 2025	1	116	1,866	318	2,301

*(i) McCloud Cases*

This provision relates to outstanding cases where ex-serving PSNI officers provide consent to reassess their IHR to see if they are entitled to a higher tier pension under the 2015 pension scheme relating to the remedy period following the discrimination ruling. During the 2025-26 financial year, the Board had to carry out two additional assessments relating to McCloud.

### *(ii) Medical Appeals*

This provision relates to appeals from serving or former officers for either the refusal of Ill Health Retirement and/or Retrospective/Injury on Duty Awards, or as the result of the level of disablement awarded.

### *(iii) Injury on Duty (IOD) Cases*

This provision relates to cases whereby serving and former PSNI officers can apply for Ill Health Retirement and/or Retrospective/Injury on Duty Awards.

### *(iv) Legal Cases*

There are currently a number of outstanding legal cases in which NIPB is named as defendant.

## **14. Capital commitments**

There were no capital commitments outstanding at the year-end for which contracts had been entered into or which had been authorised by the Management Board (2024-25: £Nil).

## **15. Commitments under leases**

### **Finance Leases**

The Northern Ireland Policing Board's lease relates to its tenancy in James House, Belfast. In-line with Public Sector guidance, it has been treated under IFRS 16 and treated as a finance lease. The lease arrangement is a peppercorn lease, with annual rent of £1 therefore no lease liability has been recognised at 31 March 2026 (2025: £nil).

### **15.1 Quantitative disclosures around lease liabilities**

NIPB Headquarters at James House based in the Gasworks Business Park is owned by the Department of Finance. The accommodation arrangements are in the form of a license agreement for an initial period of 5 years at a cost of £1 per annum if requested, after which the license can be renewed.

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

The Northern Ireland Policing Board is a named defendant in a litigation case which was previously disclosed as a provision within the Accounts. In June 2026, a judgment on the case was reached against the appellants. The judgment has not yet been published or officially sent to the parties, and we understand there is the ability for the appellant to appeal the judgment. The value of the provision has been removed from the accounts and is now disclosed as a contingent liability on the basis of the appellant's right to appeal. (2024-25: £Nil).

## 17. Related party transactions

NIPB is a NDPB of the DoJ. The DoJ is regarded as a related party. During the year NIPB has had a number of material transactions with the department and with other government departments and central government bodies. Most of these transactions have been with the DoF, the NI Assembly, the Crown Solicitor's Office, the Central Procurement Directorate, the Rate Collection Agency and the Northern Ireland Statistics and Research Agency (the last two are executive agencies of the DoF), PSNI and local councils through the PCSPs.

No Board Member, key manager or other related parties have undertaken any related party transactions with the Board during the year.

## 18. Events after the reporting period

No events as defined in IAS 10 have occurred subsequent to the year-end that require disclosure.

## Date of authorisation for issue

The Accounting Officer authorised these financial statements for issue on 26 June 2026.

## GLOSSARY

<b>ACC</b>	Assistant Chief Constable
<b>ACO</b>	Assistant Chief Officer
<b>AME</b>	Annual Managed Expenditure
<b>ARAC</b>	Audit and Risk Assurance Committee
<b>ASB</b>	Anti-Social Behaviour
<b>BWV</b>	Body Worn Video
<b>CARE</b>	Career Average Re-valued Earnings
<b>C&amp;AG</b>	Comptroller and Auditor General
<b>CETV</b>	Cash Equivalent Transfer Value
<b>CJINI</b>	Criminal Justice Inspection NI
<b>CPI</b>	Consumer Prices Index
<b>CSAE</b>	Child Sexual Abuse and Exploitation
<b>CSP</b>	Civil Service Pensions
<b>DCC</b>	Deputy Chief Constable
<b>DDoS</b>	Distributed Denial of Service
<b>DoF</b>	Department of Finance
<b>DoJ</b>	Department of Justice
<b>DPA</b>	Data Protection Act
<b>FoIA</b>	Freedom of Information Act
<b>FReM</b>	Financial Reporting Manual
<b>GDPR</b>	General Data Protection Regulations
<b>HMICFRS</b>	His Majesty's Inspectorate of Constabulary, Fire and Rescue Services
<b>HMRC</b>	His Majesty's Revenue and Customs
<b>HR</b>	Human Resources
<b>IA</b>	Information Assurance
<b>IAO</b>	Information Asset Owner
<b>ICO</b>	Independent Community Observer
<b>ICV</b>	Independent Custody Visitor
<b>IHR</b>	Ill Health Retirement
<b>IOD</b>	Injury on Duty

<b>IMR</b>	Independent Medical Referee
<b>IROC</b>	Information Risk Owners Council
<b>IT</b>	Information Technology
<b>LGBTQ+</b>	Lesbian, Gay, Bisexual, Transgender, Queer+
<b>MLA</b>	Member of the Legislative Assembly
<b>MoJ</b>	Minister of Justice
<b>MSFM</b>	Management Statement and Financial Memorandum
<b>NCA</b>	National Crime Agency
<b>NDPB</b>	Non-Departmental Public Body
<b>NI</b>	Northern Ireland
<b>NIA</b>	Northern Ireland Assembly
<b>NIAO</b>	Northern Ireland Audit Office
<b>NICS</b>	Northern Ireland Civil Service
<b>NIO</b>	Northern Ireland Office
<b>NIPB</b>	Northern Ireland Policing Board
<b>NPT</b>	Neighbourhood Policing Team
<b>OCG</b>	Organised Crime Group
<b>OPONI</b>	Office of the Police Ombudsman NI
<b>PCSP</b>	Policing and Community Safety Partnership
<b>PCSPS(NI)</b>	Principal Civil Service Pension Scheme
<b>PPB</b>	Police Pension Board
<b>PPIB</b>	Police Pensions and Injury Benefits
<b>PPF</b>	Police Property Fund
<b>PSNI</b>	Police Service of Northern Ireland
<b>RAG</b>	Red Amber Green
<b>SCS</b>	Senior Civil Service
<b>SIRO</b>	Senior Information Risk Owner
<b>SLA</b>	Service Level Agreement
<b>SMP</b>	Selected Medical Practitioner
<b>SMT</b>	Senior Management Team
<b>VAWG</b>	Violence Against Women and Girls
<b>VSS</b>	Victim Satisfaction Survey



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## DOCUMENT TITLE

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Annual Report and Accounts  
For the Period 1 April 2025 – 31 March 2026

Laid before the Northern Ireland Assembly in accordance with paragraph 16 of Schedule 1 to the Police (NI) Act 2000 as amended by the Police (NI) Act 2003 and Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

## ONLINE FORMAT

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