



Police Service
of Northern Ireland

Annual Report and Accounts

For the year ended 31 March 2022



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**POLICE SERVICE OF
NORTHERN IRELAND**

Annual Report and Accounts

For the year ended 31 March 2022



Laid before the Northern Ireland Assembly under Section 12 (6)(b) of 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

On

4 July 2022

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PERFORMANCE REPORT

Introduction by the Chief Constable

Change and challenge are the key themes for my fourth annual report as Chief Constable.

The proposed budgetary settlement, a shortfall of some £226m over the next three years makes for stark reading. Candidly, I remain concerned about the pressure on the police budget and the long term impacts this will have on public confidence and victim satisfaction.

However, despite this significant shortfall, the Police Service is committed to shaping our business to continue to deliver the outcomes set in the Policing Plan and to build a modernised policing service. The financial changes have and will continue to challenge us to adopt and work in smarter, more intelligent and responsive ways. The recent reduction in the terrorist threat level demonstrates our ability to achieve positive change for our local communities.

As we move into the new financial year, I am pleased to highlight:

- We are investing in Neighbourhood Policing, preserving officer numbers and publishing our ‘Neighbourhood Hallmarks’ to define for the first time what we expect to see in relation to the foundations of local policing.
- We continue to work towards being more transparent, diverse and representative of the communities we serve.
- The fight against crime and criminal groups will continue at pace.
- We will redouble our efforts to work in smarter more intelligent ways, continuing to invest in technology to put real time information in the hands of decision makers.
- We will continue to invest in our people and give them a greater voice in our organisation, with more emphasis in equipping people with the skills to undertake leadership roles.
- We will continue to reshape our footprint and modernise our estate.



Simon Byrne

Performance Overview

The purpose of the Overview is to provide information to allow the purpose and the activities of the Police Service of Northern Ireland (PSNI) to be understood.

Background Information

The Police (Northern Ireland) Act 2000 and subsequent amendments in the Police (Northern Ireland) Act 2003, made specific provision about policing in Northern Ireland. Section 12(4) of the Act, as amended by Section 7 of the 2003 Act, refers specifically to the requirement for the Chief Constable to submit the statement of accounts to the Northern Ireland Policing Board (NIPB) (in regard to amounts put at the disposal of the Chief Constable by NIPB) within such period after the end of the financial year to which they relate as the Department of Justice may determine. This is to allow the Policing Board to meet its own specific requirements under Section 12(1)(a) of the Act.

Nature of the business

The NIPB is an independent public body established under the Police (Northern Ireland) Act 2000. Made up of 19 Political and Independent Members, the NIPB aims to ensure an effective, efficient, impartial, representative and accountable police service for all the people of Northern Ireland.

Each year the PSNI and the NIPB publish an annual Policing Plan in accordance with the Police (Northern Ireland) Act 2000. The Policing Plan 2020-25 can be viewed on the Policing Board's website¹. The plan sets out specific outcomes, indicators and measures and takes a strategic view of policing in Northern Ireland over the next five years. PSNI, on behalf of the NIPB, are legislatively responsible for drafting the Policing Plan. This is done in close consultation with the NIPB and the Department of Justice (DoJ) through regular tripartite meetings. Ultimately, the outcomes, indicators and measures can be revised by NIPB as it is their plan. The Chief Constable is accountable to the NIPB for delivery of the outcomes, indicators and measures detailed in the Policing Plan.

The NIPB, in conjunction with the PSNI, published the 2020-25 Policing Plan. The Policing Plan 2020-2025 outlines PSNI and NIPB's collective policing ambition for the next five years and sets out what we want for the people of Northern Ireland. The three outcomes for policing are:

- We have a safe community;
- We have confidence in policing;
- We have engaged and supportive communities.

The Annual Performance Plan 2022-23 sets out the indicators and measures which the NIPB will use to assess PSNI's progress towards achieving the outcomes. The Performance Plan will be reviewed on an annual basis to enable the NIPB and PSNI to respond to any new or emerging issues.

¹<https://www.nipolicingboard.org.uk/publication/policing-plan-2020-2025-and-annual-performance-plan-202223>

Vision

The PSNI's vision is to be a service that is visible, accessible, responsive and community focused. We will also demonstrate in our behaviours and interactions that we care, we listen and we act about what matters to the public, our partners and our staff.

Northern Ireland continues to grow and thrive and as a Police Service we have a vital role in enabling this development. It is our role to support and work with the Northern Ireland Executive, Community, Business and Voluntary groups to continue to help in building a safe, confident and peaceful society. The PSNI's ability to provide a reliable and reassuring presence to all communities and a service that communities have confidence in creates the conditions for our society to exist and thrive. The role PSNI plays in sustaining communities, supporting cohesion and keeping people safe is a core enabler in building a peaceful society and something we should be proud of.

Purpose

Our policing purpose is Keeping People Safe. As a Police Service we will work with partners and communities to meet this purpose.



Modernisation

The Police Service is committed to constantly strive for more efficient, effective and value for money solutions by delivering innovative ways of making lasting change, focussing on evidence led digitally enabled results driven through business transformations.

Our modernisation plan 'Horizon 2025' sets out the drivers for change, together with the project work streams and enablers required to meet the strategic outcomes and good progress has been made across the work streams during 2021-22. A key focus for the Organisation is Force Management Statements which will provide a further detail on demands on the Service and the resource allocation needed to service that demand and is an important milestone to inform the Service Operating Model.

A number of strategies developed in the 2021-22 financial year provide the framework to deliver the transformation necessary to make our Police Service even more visible, accessible and community focussed.

Estate Strategy

The Estate Strategy identifies a set of estate-specific goals which articulate our vision for the required Estate transformation reducing the size of our Estate, redeveloping key facilities and building new stations where operationally required.

The Estate Strategy identifies tangible, but ambitious Action Plans to commence as soon as possible. Subject to the required investment being committed, the implementation of these Action Plans will firmly position the Estate on track for achieving our vision in the medium to long term.

Digital Strategy

Creating a Digital Police Service is critical to our modernisation plans. This Strategy addresses maintaining existing services upon which policing operations are dependant and providing powerful, new digital capabilities.

The Digital Strategy will lead the development and exploitation of digital tools, technologies that give us more opportunities than ever before to improve the vital public services we deliver, exploring how we can use technology to best deploy and locate our officers and staff and make our streets safer.

Fleet Strategy

The Fleet Strategy maps out our journey to invest in a fleet to be proud of, aligned to corporate priorities. We will continue to exploit developments in vehicle technologies in collaboration with our public sector partners to ensure our colleagues can confidently rely on an increasingly green mobile office environment. We will aim to make our police service more visible and accessible. Over the next two years, we will increase the number of marked high visibility vehicles, reducing costs by more standardisation having less vehicle variants and better maintenance.

Operating Environment

PSNI, like all public services faced very significant challenges in relation to the ongoing pandemic caused by Covid -19.

The disruption caused by the coronavirus pandemic has created significant economic uncertainty. PSNI has been engaged with policing the Coronavirus - Emergency Powers Bill which came into force to protect the health of our communities as together we battled the Covid -19 global pandemic throughout 2020-21. We sought, as always, to continue our 'Policing with the Community' approach seeking to build support for our actions and only seeking to use enforcement as a last resort.

As the regulations have been relaxed our focus has moved from policing Covid-19 to delivering policing in a Covid-19 environment. The risks and challenges posed by Covid -19 to date have continued to reduce over time but are likely, nonetheless, to remain with us to some degree into the 2022-23 year. During the 2021-22 financial year we received funding of £9.9m from the NI Executive to assist with the additional costs of policing in a Covid environment. Overall the in-year cost to PSNI in relation to Covid related activity was £12.9m. This encompassed additional Personal Protective Equipment for Officers, IT infrastructure to support remote working for Staff and Officers, as well as additional overtime to police the Covid regulations and cover for Covid-related absences.

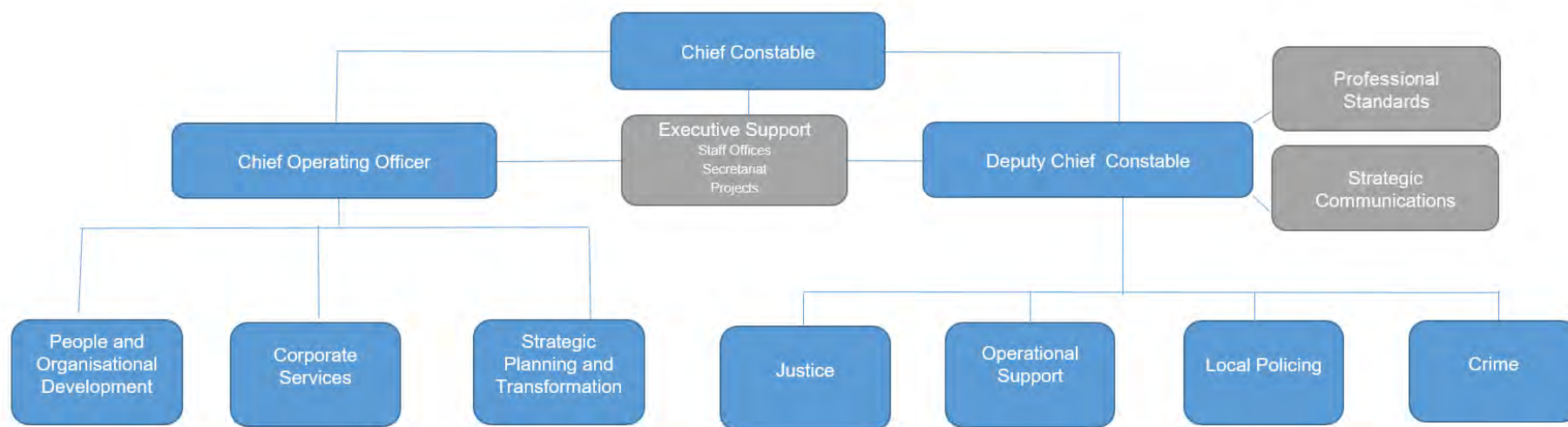
EU Exit and NI Protocol

The UK left the EU on 31 January 2020; with the transitional period ending on the 31 December 2020. Since the end of the transition period, PSNI have been dependent on the retention of the 308 members recruited to manage the outcome and outworking of the UK-EU Trade and Co-Operation Agreement and the Northern Ireland Protocol. PSNI received additional funding in 2021-22 of £14.3m in support of this activity for which the total spend in 2021-22 was £18.1m.

Policing has responded to protests, demonstrations and rallies against the protocol in an effort to support partner agencies with the implementation of aspects of the protocol impacting on the movement of people and goods. This has largely been at a local policing level, with a significant input from the intelligence family in tandem with other law enforcement agencies, to mitigate the risk of criminality arising from the exploitation of issues emanating as an unintended consequence of the protocol.

Organisational Structure

The PSNI is headed by the Chief, Deputy Chief Constable and Chief Operating Officer. They are supported by four Assistant Chief Constables and three Assistant Chief Officers, who manage the operational departments of the organisation. The organisational structure as at the 31 March 2022 is shown in the chart below.



Police Fund and Police Property Fund Accounts

This Annual Report and Accounts also provides details of the activities of the Police Fund and Police Property Fund, which are separate Funds administered by the PSNI. The PSNI administer the Police Fund in association with the RUC Benevolent Fund and ex members who volunteer their services. It was established by regulations under section 28 of the Police Act (NI) 1970 which consist of PSNI grants and fines imposed on police officers as a result of disciplinary action. This together with investment income is applied by PSNI for the welfare of police officers and their dependants.

The Police Property Fund was established by regulations under section 2 of the Police (Property) Act 1987, and comprises unclaimed receipts arising from criminal investigations by the PSNI, which the Policing Board donate to charities.

The results from these two separate funds can be seen in notes 20 and 21 of the accounts.

Accounts Direction

The Annual Report and Accounts for 2021-22 have been prepared in a form directed by the Department of Justice in accordance with Section 12 (3) of Part 2 to the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003 and Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010.

PSNI complies with the corporate governance and accountability framework arrangements (including Managing Public Money Northern Ireland) issued by the Department of Finance (DOF) and the DOJ.

In accordance with the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the Annual Report and Accounts of the PSNI for the year ended 31 March 2022, will be laid in the Northern Ireland Assembly.

Risks and uncertainties

There are a number of potential risks and uncertainties which could have a material impact on the PSNI's long-term performance. These risks are managed within the PSNI risk and control framework, more information on this can be found within the governance statement on page 24.

During the 2021-22 year PSNI managed the following areas of significant concern or risk that could impact on the delivery of policing objectives.

Future Funding (Beyond 2021-22): There is a risk that future funding allocations will be insufficient to deliver the required level of policing services, impacting our ability to deliver visible, accessible, responsive and victim focused policing.

Crime Recording: There is a risk that if PSNI fails to apply the Home Office Counting Rules (HOCR) correctly that crimes will go unrecorded and not investigated leading to victims being denied an effective police response and potentially being placed at further risk. This in turn would result in offenders not being brought to justice and would significantly undermine trust and confidence in PSNI.

Mandatory Training: There is a risk that because officers/staff do not receive in time, mandatory, effective and policy compliant training for their role that the organisation will not have sufficient occupationally competent officers/staff to meet policing demand and negatively impact public confidence in PSNI.

Custody Healthcare: There is a risk that delaying or not implementing the full roll out of a transformed custody healthcare model will result in failure to implement a number of recommendations from Criminal Justice Inspection Northern Ireland (CJINI) /Regulation and Quality Improvement Authority (RQIA) inspection reports, Improving Health within Criminal Justice Strategy and Action Plan and Policing Plan 2020-2025, resulting in outdated healthcare provision, regional inequality of standards of care of detainees, missed opportunities to engage with vulnerable people with enduring complex health needs, reduced ability to impact offending, a lack of value for money and reputational damage.

Data Quality: There is a risk that in failing to maximise the use of Police National Computer (PNC) and not addressing the backlog, PSNI will fail to effectively manage wanted persons, cross border travelling criminality and legislative requirements (Criminal Justice Act (CJA) and Data Protection Act (DPA)) which may result in the reduced benefits of PNC, sanctions from the Information Commissioner's Office and loss of public confidence.

Corporate Information: There is a risk that PSNI is failing to meet its statutory obligations under Freedom of Information and Data Protection legislation and not meeting Action Plan milestones to achieve backlog eradication and improve compliance rates as required by the Information Commissioner's Office. This could lead to enforcement action by the Information Commissioner and a subsequent impact on public confidence and reputational damage.

Records Management: If PSNI fails to securely store, review/appraise and manage, or is unable to search and retrieve, its valuable paper and electronic records it will be in breach of legislation which may lead to possible punitive sanctions by regulatory authorities and a detrimental impact on public confidence.

Terrorist Attack: There is a risk that if PSNI does not work effectively to prevent terrorist attacks then a greater number of attacks will occur resulting in serious injuries or fatalities and in the event of terrorist attack the PSNI will not be able to effectively respond in line with our legislative responsibilities and public expectations.

Interest rate and currency risk

PSNI has no borrowings, relying primarily on Departmental grants for its cash requirements, and is therefore not exposed to liquidity risks. It also has no material deposits. As all significant assets and liabilities are determined in sterling, it is not exposed to material interest rate or currency risk.

Going concern

PSNI is a Non Departmental Public Body of the DOJ and is funded via the Department through supply grants from the Northern Ireland Consolidated Fund.

The Statement of Financial Position at 31 March 2022 shows net current liabilities of £118.8m. This reflects the inclusion of liabilities already incurred which are due for payment in future years. These liabilities will be financed from the Northern Ireland Consolidated Fund. Such drawings will be from grants approved annually by the Northern Ireland Assembly. Although the Department of Finance published a NI budget for 2022-25, the absence of an Executive means that a budget is yet to be agreed.

It has been considered appropriate to adopt a going concern basis for the preparation of the PSNI's financial statements for 2021-22 as funding is anticipated to continue for the foreseeable future.

Policing Plan and Annual Performance Plan Overview

The Policing Plan outlines three Outcomes for policing to deliver for the people of Northern Ireland - We have a safe community; We have confidence in policing; We have engaged and supportive communities.

The Annual Performance Plan 2021-22 has nine Indicators and thirteen Measures which are used to enable progress to be monitored and reported against the following three criteria:

1. How much did we do? (Quantity)
2. How well did we do it? (Quality)
3. Is anyone better off? (Effect)

Progress against the indicators and measures outlined in the Annual Performance Plan is detailed using the Outcomes Based Accountability (OBA) Report Card format taking account of the three criteria listed above. Each of the thirteen measures was reported on at least once during 2021-22. For Outcome 3, two additional measures were added in 2021-22. This is the second Performance Plan of the five year Policing Plan. In the prior year, 2020-21, baselines were established against a five year average of the 2015-16 to 2019-20 reported crime figures where sufficient data was available. In other areas such as repeat victimisation, there is only 18 months data in existence to compare against. As would be expected at this stage of the plan, the indicators and measures are partially achieved and in progress.

Performance Summary

In 2021-22 there were 106,621 crimes recorded in Northern Ireland, an increase of 13.1% compared to 2020-21. This represents an increase of 4.9% against the baseline. During the same period there were 57,732 anti-social behaviour (ASB) incidents, a decrease of 24.1%. The introduction of lockdown measures and other restrictions relating to the Covid-19 pandemic led to a substantial increase in levels of ASB and a reduction in recorded crime during 2020-21. Overall crime levels in 2021-22 were very similar to those recorded in 2019-20 and ASB started to return to pre-pandemic levels. All policing districts experienced a higher levels of crime and lower levels of ASB during 2021-22. The numbers of ASB incidents have been trending downwards since the data has been collected in 2006-07, with levels falling to around three fifths of the initial total by the end of 2021-22.

The increase in recorded crime in 2021-22 is largely as a result of increases in violence against the person, sexual and drug offences compared to the baseline, 2020-21 and 2019-20. The increases in drug offences can be partly attributed to police activity. In contrast to the increase in violence and sexual offences acquisitive crime (robbery, burglary and theft) reduced in 2021-22. Whilst there were increases in the theft categories, all were below the baseline. Reductions were also recorded in respect of criminal damage, possession of weapons and public order offences.

The increase in violent and sexual offences is also largely accountable for the increases in domestic motivated offences and crime against women & children. The rise in recorded crime is reflected in the levels of domestic and hate crime with increases of 14.2% (+ 2,698 crimes) and 26.6% (+456 crimes) respectively. This the eighth consecutive year with an increase in domestic motivated offences. These offences account for 20.4% of all crime.

Northern Ireland has the lowest overall crime rate compared to most similar forces and the third lowest overall crime rate compared to all the forces in England & Wales. In the calendar year 2021 the crime rate in Northern Ireland was 54.4 crimes per 1,000 population. The average crime rate for England & Wales for the same period was 85.5 crimes per 1,000 population.

Annual Performance Plan 2021-22

The summary table overleaf identifies the position for the indicators and measures under each of the three Outcomes in the Policing Plan.

**POLICE SERVICE OF NORTHERN IRELAND
ANNUAL REPORT AND ACCOUNTS FOR YEAR ENDED 31 MARCH 2022**

Summary of Progress	Outcome 1: We have a safe community
<p>Partially Achieved Baselines identified and processes in place to support repeat victims. Repeat victimisation rates reported on.</p>	<p>Indicator 1.1: Fewer repeat victims of crime Measure 1.1.1: Repeat victimisation rate and report on initiatives to support repeat victims with a focus on victims of (i) Domestic Abuse, (ii) Child Sexual Abuse and Exploitation (CSAE) and (iii) Hate Crime in 2021-22.</p>
<p>Partially Achieved Baselines identified and processes in place to identify and respond to repeat offenders. Reporting on Organised Crime Groups (OCGs) and the impact on their capacity to engage in criminal activity.</p>	<p>Indicator 1.2: Fewer repeat offenders of crime Measure 1.2.1: Repeat offending rate and report on initiatives to reduce repeat offenders with a focus on Domestic Abuse in 2021-22. Measure 1.2.2: Through Frustrated, Disrupted and Dismantled activity, reduce the capacity and capability of Organised Crime Groups (OCGs) and paramilitary organisations to engage in criminal activity.</p>
<p>Partially Achieved This remains a data development area. The development of the NIPB Policing Plan Survey has improved reporting and understanding.</p>	<p>Indicator 1.3: People in all communities feel safe Measure 1.3.1: Number of people in Northern Ireland who feel safe in their; local area, local high street or town centre and own home. Measure 1.3.2: Rate of places repeatedly victimised.</p>
<p>Partially Achieved PSNI crime rates are benchmarked against previous PSNI levels and our most similar police services.</p>	<p>Indicator 1.4: Crime rates and trends showcase an effective police response Measure 1.4.1: Benchmark PSNI crime rates against previous PSNI levels and other most similar police services.</p>
Summary of Progress	Outcome 2: We have confidence in policing
<p>Partially Achieved The 2020-21 NI Safe Community Telephone Survey findings indicate that 86% of respondents had overall confidence in policing. 91% of agreed that the police provide an ordinary day-to-day service.</p>	<p>Indicator 2.1: The level of public confidence in policing Measure 2.1.1: Number of people in Northern Ireland who are confident that PSNI is accessible; visible; responsive and victim focused.</p>
<p>Partially Achieved The number of victims satisfied with the service has been established but further work is required for service users.</p>	<p>Indicator 2.2: The level of satisfaction with the service received Measure 2.2.1: Number of victims who are satisfied with the service they have received.</p>
<p>Partially Achieved A long term strategy is in place to improve representativeness however, results take time.</p>	<p>Indicator 2.3: The representativeness of the police service Measure 2.3.1: Improve representativeness of the service across ranks, grades and departments by gender and community and socio-economic background.</p>
<p>Partially Achieved Baselines have been identified and reported against to identify and respond to areas of concern.</p>	<p>Indicator 2.4: Delivery of effective outcomes Measure 2.4.1: Levels of crime outcomes to identify and respond to areas of concern in outcomes statistics, with a particular focus on domestic abuse in 2021-22.</p>
Summary of Progress	Outcome 3: We have engaged and supportive communities
<p>Partially Achieved Measure 3.1.1: 34 out of 45 Actions agreed for closure – 75% complete. Measure 3.1.2: Neighbourhood Policing Team initiatives are reported on and a neighbourhood baseline survey has been completed. Measure 3.1.3: NIPB held workshops with community groups and a Policing Plan survey has been completed.</p>	<p>Indicator 3.1: Police in partnership with local communities, including PCSPs, identify and deliver local solutions to local problems. M 3.1.1: In collaboration with the community deliver the commitments outlined in the Local Policing Review. M 3.1.2: Identify and report on the Neighbourhood Policing Team initiatives to address local problems and tackle local issues, including co-designed solutions, in line with Neighbourhood Policing Guidelines. M 3.1.3: Assess and evaluate the impact of partnership working with local communities, including but not exclusively, in areas of high deprivation and areas that have been repeatedly victimised.</p>

Performance Analysis

Outcome 1:	We have a safe community
Indicator 1.1:	Fewer repeat victims of crime
Measure 1.1.1:	Repeat victimisation rate and report on initiatives to support repeat victims with a focus on victims of (i) Domestic Abuse, (ii) Child Sexual Abuse and Exploitation (CSAE) and (iii) Hate Crime in 2021-22.

Repeat victimisation rate

In 2021-22, 60,456 people were the victim of a reported crime in Northern Ireland. This equates to around 3.2% of the population. The majority of these victims were victimised on one occasion; however, 17.8% (10,761) were repeat victims. This means 0.6% of the population were repeat victims and almost two-fifths (39.3%) of crimes were committed against these repeat victims.

The repeat victimisation rates remained consistent with 2020-21 with the exception of older people (60+), where there was a small increase of 1.1%. Repeat victimisation rates were higher for women (19.4%) than men (16.3%), and over two-fifths (41.5%) of crime against women was committed against repeat victims. Older people were less likely to be repeat victims (11.5% for 60+ and 9.0% for 80+), and one quarter (24.2%) of all crimes against older people aged 60+ were committed against repeat victims.



During 2021-22, 6,551 children were the victim of a reported crime. This equates to 1.5% of children in Northern Ireland. Around one in eight (13.6%) were repeat victims; this is 0.2% of the population. These children experienced almost one third of all offences committed against children during this period. At the end of 2021-22, 35 children were identified as at risk of child sexual exploitation (CSE); this is a decrease compared to the previous year.

The repeat victimisation rate for domestic abuse (crimes and incidents) was 24.3% in the 2021-22 financial year. Nearly half of domestic abuse crimes and incidents were committed against repeat victims. The rate is similar to the 2020-21 rate.

The table below shows the repeat victimisation rates for each strand of hate crime and incidents in 2021-22.

	Victims	Repeat Hate Victims	% Repeat Hate Victimization	Repeat Victims	% Repeat Victimization
Sectarian	695	34	4.9%	260	37.4%
Racist	972	83	8.5%	307	31.6%
Homophobic	367	22	6.0%	147	40.1%
Transphobic	42	7	16.7%	20	47.6%
Disability	103	6	5.8%	38	36.9%
Religious	37	2	5.4%	11	29.7%

When only considering hate motivated offences, the repeat victimisation rate was quite low. However, when non-hate motivated crimes were included the repeat victimisation rate increased substantially.

Initiatives to support repeat victims

- PSNI commenced a process to address repeat victimisation in September 2021. This process involves officers engaging with victims and utilising crime prevention and early intervention techniques to address vulnerability and reduce further victimisation. From the 1 September 2021 to the end of March 2022, there was a 35% reduction in the number of active repeat victims addressed through this complex problem solving process.
- A vulnerability working group continues to meet across PSNI which, primarily using Support Hubs as the conduit, generates and manages preventative actions regarding children in addition to other vulnerable groups. For children at risk of Child Sexual Exploitation (CSE), these actions are focused on offenders with Child Abduction Warning Notice/Risk of Sexual Harm Order/ Sexual Offences Prevention Order restrictions to ensure compliance with conditions; those who are on bail for child abuse offences; and supportive actions concerning children at risk. As a result of intervention by CSE detectives and colleagues in social services, 62 children were assessed as having their risk of CSE reduced over the financial year. The CSE dedicated supervision structure across PSNI has been in place for one year and has seen a reduction in investigative file submission times and an improvement in quality of investigations which enhances consistency and raises standards of practice and investigation. There is also a comprehensive internal and external CSE awareness and engagement strategy undertaken by the CSE team across identified areas of concern. This is consistent with Criminal Justice Inspection Northern Ireland (CJINI) recommendations.
- The Hate Crime Advocacy Service (HCAS) moved to a commissioned service model on 1 April 2022, as recommended in the 2017 evaluation of the service. A consortium led by Victim Support was the successful tender and there has been a successful transition to the new arrangements. Work to support and improve the

HCAS is ongoing, including technical work to support the PSNI referral process, consideration of the Marrinan^{Note 1} recommendation to expand the service, and awareness raising. Victims of reported hate abuse are offered referrals to Victim Support and to the HCAS. The uptake for advocacy referrals is generally good, with individual support provided to victims of hate crime and/or abuse. Repeat victims are offered a fresh referral to advocacy on each report to police.

- Police and the Department of Justice launched the new Domestic and Sexual Abuse Advocacy Service on 1 September 2021, to support victims from referrals from Police, Multi-Agency Risk Assessment Conferences (MARAC)^{Note 2} and the Rowan, Sexual Assault Referral Centre. As of 20 December 2021 ASSIST NI were currently supporting over 750 victims throughout their Criminal Justice journey. There have been 1,129 adult referrals and 166 child referrals triaged into service since the launch. There is ongoing internal and external engagement to raise the profile of the new service for victims; however, there has been significant positive feedback to date from victims engaged with the services.
- The PSNI Strategy into Violence against Women & Girls (VAWG) is being developed, which is informed by stakeholder feedback. The PSNI strategy will mirror the recently launched NPCC strategy with its five themes of safety in public; criminal justice; recording of crimes and incidents; behaviour/conduct within policing; and engagement. The strategy will also have a focus on repeat victims of VAWG offences.

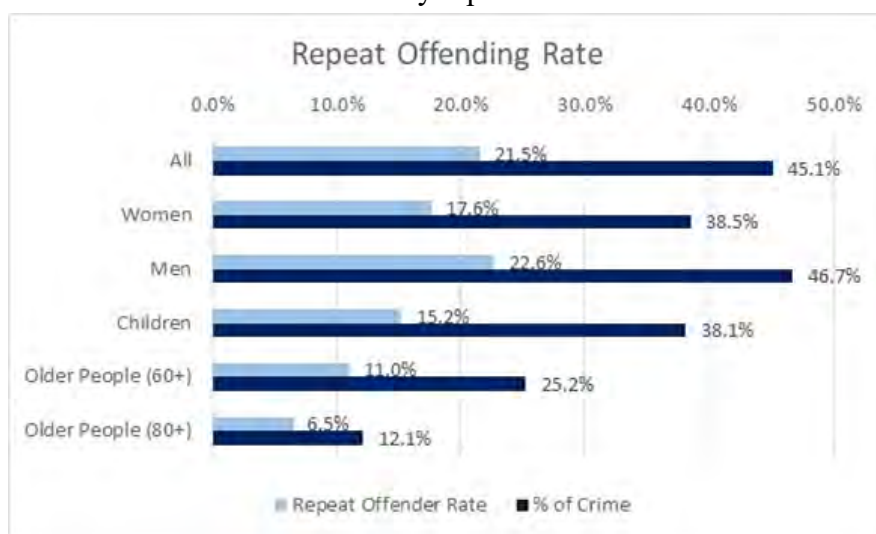
^{Note 1}Marrinan was a review carried out into hate crime legislation in Northern Ireland by Judge Desmond Marrinan on behalf of the Department of Justice [hate-crime-review.pdf \(justice-ni.gov.uk\)](#).

^{Note 2}A MARAC is a meeting where information is shared on the highest risk domestic abuse cases between representatives of local police, health, child protection, housing practitioners, Independent Domestic Violence Advisors (IDVAs), probation and other specialists from the statutory and voluntary sectors.

Outcome 1:	We have a safe community
Indicator 1.2:	Fewer repeat offenders of crime
Measure 1.2.1:	Repeat offending rate and report on initiatives to reduce repeat offenders with a focus on Domestic Abuse in 2021-22.

Repeat offending rate

In 2021-22, 15,540 people were identified as offenders. This equates to 0.8% of the population. Over one fifth (21.5%) of offenders were repeat offenders, and just under half (45.1%) of crimes with a charge/summons or out of court outcome were committed by repeat offenders. Compared to 2020-21, there was a decrease in the percentage of repeat offenders and crimes committed by repeat offenders.



The repeat offending rate was higher for men than women, 22.6% and 17.6% respectively; however, the repeat offending rate for men decreased in 2021-22 compared to 2020-21. The repeat offending rate of young people (15.2%) also decreased compared to 2020/21 (19.4%).

Over one quarter (26.5%) of domestic abuse perpetrators were repeat perpetrators in the 2021-22 financial year. Repeat offending within hate crime is rare; however, the repeat offending rate for offenders who have committed at least one hate crime and any other crime was 38.1%.

Initiatives to reduce repeat offending

- The Reducing Offending in Partnership currently has 172 individuals being managed by Reducing Offending Unit (ROU) across Northern Ireland. During this reporting period 337 prosecution files (Charge, Report) were submitted by ROU in relation to priority offenders. Youth Diversion Officers reviewed 983 youth related offence file recommendations and 598 community resolution notices, and conducted 402 diversionary and court directed youth conferences in collaboration with the Youth Justice Agency.
- A Domestic Abuse repeat perpetrator strategy has been in operation since October 2021, which focuses on those who have come to the attention of police on 7+ occasions (involving crime & incidents). Since November 2021 there have been a range between 80 to 111 perpetrators identified for consideration of inclusion each

month with consent being provided by between 18 to 23 victims, an average of 21% of victims providing consent for contact. Each perpetrator is also reviewed for potential opportunities for overt action – breaches of bail / restraining orders / additional lines of enquiry or other measures in place.

Outcome 1:	We have a safe community
Indicator 1.2:	Fewer repeat offenders of crime
Measure 1.2.2:	Through Frustrated, Disrupted and Dismantled activity, reduce the capacity and capability of Organised Crime Groups (OCGs) and paramilitary organisations to engage in criminal activity.

Organised Crime Groups and Paramilitary Organisations

At the end of 2021-22 there were 63 Organised Crime Groups (OCGs) identified in Northern Ireland. The Organised Crime Unit (OCU) operates as a partner in the Organised Crime Task Force (OCTF), Joint Agency Task Force (JATF) and the Paramilitary Crime Task Force (PCTF) in the fight against serious and organised criminality. Through these partnerships, we are committed to targeting those who seek to exploit the most vulnerable and harm society.

Republican and Loyalist paramilitary OCGs continue to affect all areas of society in Northern Ireland. Around one third of Northern Ireland based OCGs in 2021-22 were paramilitary organisations or had suspected paramilitary links. The PCTF are currently proactively investigating six paramilitary organisations. The number of searches and arrests conducted by the PCTF in 2021-22 was among the highest since it was established. The table below summarises the work of the PCTF in partnership with the NCA since its inception in 2016.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Overall
Searches	110	193	140	130	199	173	945
Arrests	70	51	85	68	84	80	438
Charged/Reported	45	44	59	72	41	75	336
Drugs seized (value)	£200k	£58k	£267k	£453k	£1,274k	£1,045k	£3,297k
Cash seized/detained/forfeited	£0k	£318k	£521k	£177k	£117k	£176k	£1,309k
Vehicles seized	0	4	31	8	18	3	64
Weapons seized	5	135	23	9	25	27	224

- The Police Service supports the Department of Justice ‘Ending the Harm’ campaign launched in June 2021, part of the Tackling Paramilitarism Programme aimed at highlighting the harm caused by paramilitary gangs, directly addressing the ‘societal shrug’ towards some paramilitary gang practices.
- Despite a decrease in cash seizures by the Police Service in 2020-21 which can be largely attributed to COVID-19, there was an increase in the value and number of Cash Restraint Orders, attributable to training and a wider understanding of existing

powers. Higher numbers of Cash Restraint Orders were also attributable to ongoing Op Pharmic investigations.

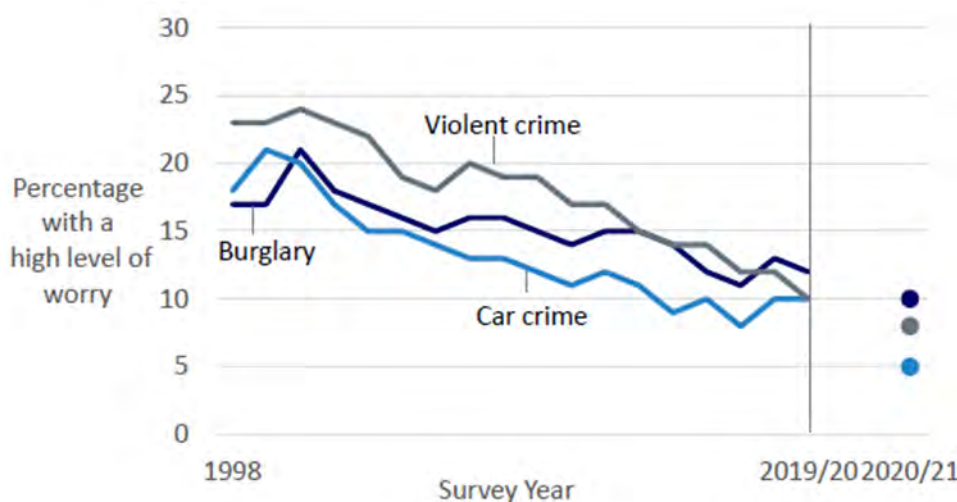
- Operation Fusion is the Police Service operating model and response to criminal elements who seek to exploit the Common Travel Area as a result of the UK's exit from the European Union. The investigation focuses on drug importation, Organised Immigration Crime and smuggling of illicit goods across the border. Due to the scale, sophistication and geography of criminality involved, a multi-agency approach has been implemented with our OCU and partner agencies under the banner of Operation Fusion. During the financial year 861 heavy good vehicles were searched with eight seized, 575 unaccompanied trailers were searched, drugs to the value of £6.7 million were seized, 12 arrests were made and there were 108 prosecutions by Driver & Vehicle Agency partners.
- The newly established Terrorist Offender Management Unit (TOMU) is run by the Police Service Terrorism Investigation Unit (TIU). Processes have been set up to monitor those subject to Notification Orders under Part 4 Counter Terrorism Act 2008 and Licences issued under Article 17 Criminal Justice (Northern Ireland) Order 2008. A partnership between TOMU and supervising officers for Terrorist Risk Offenders working on behalf of the Department of Justice has been introduced which will monitor engagement and assess the success of the engagement on re-offending. Multi-Agency Review Supervision Arrangements commenced in September 2021, and to date there have been 154 engagement visits with both those on Part 4 and on Licence. During this time 14 breaches have been detected. Currently a total of 93 people are monitored as a result of this legislation.

Outcome 1:	We have a safe community
Indicator 1.3:	People in all communities feel safe
Measure 1.3.1:	Number of people in Northern Ireland who feel safe in their; local area, local high street or town centre and own home.

Number of people who feel safe

Respondents to the Northern Ireland Safe Community Telephone Survey (NISCTS) were asked how safe they feel in various situations on a scale of one to four. These include walking alone in their area after dark, being alone in their own home at night, crime overall, violent crime, burglary and car crime.

Worry about crime in Northern Ireland



Although not directly comparable, the 2020-21 NISCTS findings indicate that the percentage of respondents with a high level of worry of becoming the victim of a violent crime, burglary or car crime has continued to decrease.

The survey indicates that 6% of respondents felt very unsafe walking alone in their area after dark; this is a slight decrease to what was seen in the 2019-20 survey (6.5%). 1% of respondents reported feeling very unsafe when alone in home at night; this figure has remained stable at around 1% or 2% each year for the last 20 years.

The Northern Ireland Policing Plan Telephone Survey 2021-22 found that 92% of respondents felt safe in their community. Male respondents (94%) were more likely to say they felt safe in their community than female respondents (91%). One quarter (24%) of respondents who had been the victim of a crime said they felt unsafe in their community compared to 4% who had not been the victim. Respondents who had not contacted the PSNI (95%) were more likely to feel safe than those who had contacted the police (86%).

Despite the large majority of respondents saying they feel safe in their area, other findings suggest that there are concerns about crime. 38% indicated that crime in their area was concerning for them, with 6% saying they were 'very concerned'. However, 62% were not concerned about crime in their area, with 14% saying they were 'very unconcerned'.

The majority of respondents (88%) stated they felt safe when going into their nearest town centre. However, female respondents (12%) were more likely than male

respondents (9%) to say they felt unsafe. Respondents from Protestant and Catholic backgrounds shared similar views on the safety of their town centre.

The majority of respondents had confidence in the PSNI's ability to keep their community safe, with three quarters (75%) saying they were effective in doing this, compared to 20% who thought they were ineffective at keeping their community safe.

The Belfast Residents Survey 2021 findings indicate that in 2021 more people feel safe in their own home, during the day (99% v 92%) and after dark (97% v 85%) and in their local area, during the day (96% v 92%) and after dark (86% v 85%) compared to 2019. However, less people feel safe in Belfast city centre, during the day (83% v 86%) and after dark (56% v 68%) compared to 2019.

Outcome 1:	We have a safe community
Indicator 1.3:	People in all communities feel safe
Measure 1.3.2:	Rate of places repeatedly victimised.

Rate of places repeatedly victimised

LPCs 2021/22 crime levels compared to the five year average					
District	LPC	2021/22	District	LPC	2021/22
Belfast City	Lisburn Road	11,181	Newry, Mourne & Down	Crossmaglen	79
	Strandtown	5,755		Downpatrick	3,758
	Tennent Street	9,889		Newry	3,856
	Woodbourne	6,111		Newtownhamilton	1,164
Causeway Coast & Glens	Coleraine	4,220	Armagh City, Banbridge & Craigavon	Armagh	2,919
	Limavady	2,270		Lurgan	7,889
Mid & East Antrim	Ballymena	3,684	Dungannon & Magherafelt	Dungannon	3,637
	Larne	2,949		Magherafelt	1,758
Antrim & Newtownabbey	Antrim	3,147	Fermanagh & Omagh	Enniskillen	1,976
	Newtownabbey	4,140		Lisnaskea	458
Lisburn & Castlereagh	Lisburn	4,803	Derry City & Strabane	Omagh	1,798
	Castlereagh	1,733		Strabane	2,190
Ards & North Down	Newtownards	6,259		Strand Road	8,998

35% of Local Policing Centres (LPCs) recorded significantly above average levels of crime during 2021-22 (when compared to the five-year average), whereas 23% recorded a decrease.

Both LPCs in Derry City & Strabane and the four LPCs in South Area recorded a significant increase in recorded crime compared to one in Belfast and two in North Area.

Initiatives to keep people safe

Our commitment to neighbourhood policing remains strong and is the foundation for our policing style and ethos. Neighbourhood policing has been shown to reduce fear

of crime, improve trust and build legitimacy in communities. An additional 400 officers have been assigned to Neighbourhood Police Teams (NPTs) across all Districts. NPT presence was increased to 16 hours per day, seven days per week in local communities. PSNI work with Active Listening, a registered limited company and charity that aim to provide a listening and signposting service to adults who are vulnerable and in need of help, guidance and advice. Commonly these issues can include alcohol and drug use, relationships problems, anti- social behaviour, civil disputes & debt for example.

The Strategic Community Engagement Team (SCET) has been engaging closely in recent months with a number of communities in an effort to build trust and confidence in policing, including the PUL community, CNR community, black, Asian and other ethnically diverse communities, the LGBTQ+ community and others. Engagement sits at the centre of the Chief Constable's ambition for the Police Service to represent a visible, accessible, responsive and community-focused local police service. The investment in engagement and relationships to date has already led to an improved operational response by the service in allowing us to better understand community sentiment and safety concerns across a range of areas. The re-establishment of community networks has allowed the police to better inform the development of our communications strategies around policing operations, ensuring key messaging reaches its target audience.

The Domestic Abuse Bill was implemented on 21 February 2022. In the months prior, a four module training package was developed with Police Training College, Public Protection Branch and partners from the voluntary sector including Women's Aid, MAP and Rainbow. The ongoing operationalisation meetings for the Domestic Abuse and Civil Proceedings Act (NI) 2021 are also being used as a conduit to push the requirements for training which has resulted in around 5,800 people trained in coercive control and around 4,400 people having undertaken the legislative and support modules. This will be kept under review for the annual requirement to deliver continuous professional development alongside key partners.

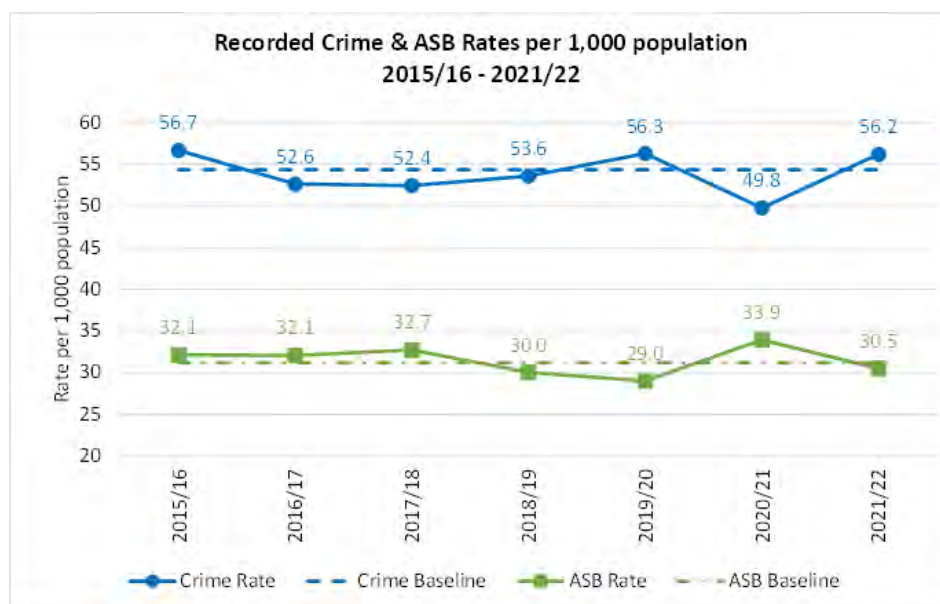
The PSNI has launched a Crime Prevention Strategy, one of the key themes of which is to maximise partnership and evidence based activities. The vision is fewer victims, fewer offences and less demand on policing. This will be achieved by addressing the causes of crime using sophisticated, partnership orientated problem solving. As part of the strategy the PSNI has adopted the SARA problem solving model and have trained 77 new Problem Solving Champions across all eleven Districts. These officers will be ambassadors to drive an ethos of preventative and innovative policing in targeting local issues that affect the communities they serve. The next steps in embedding the model will see masterclasses and training for key partners including PCSP managers.

We are continually developing our approach to problem solving which includes our soon to be launched PSNI Problem Solving Guide Toolkit supported by online resources. We are also working closely with the Northern Ireland Policing Board to develop Northern Ireland's own Problem Solving Awards towards the end of 2022.

Outcome 1:	We have a safe community
Indicator 1.4:	Crime rates and trends showcase an effective police response
Measure 1.4.1:	Benchmark PSNI crime rates against previous PSNI levels and other most similar police services.

Crime Rates and Trends - Comparison to previous levels in Northern Ireland

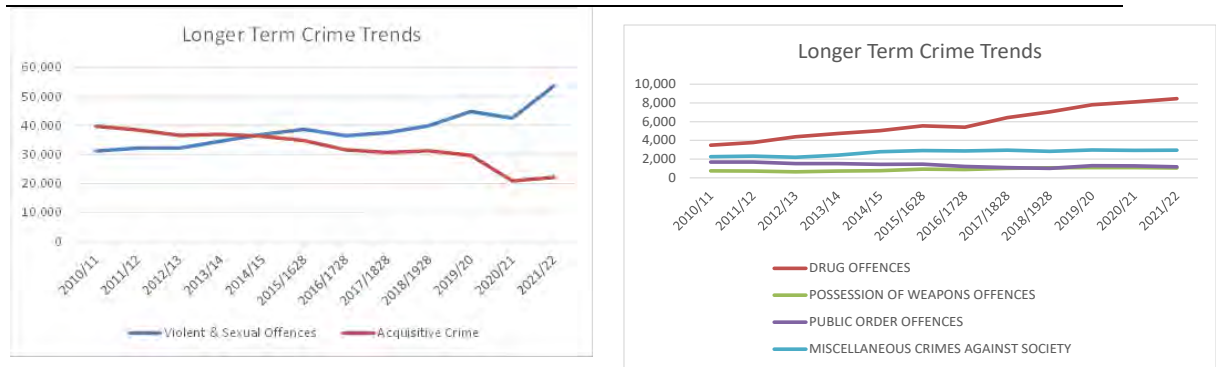
In 2021-22 there were 106,621 crimes recorded in Northern Ireland, an increase of 13.1% compared to 2020-21. This represents an increase of 4.9% against the baseline (five year average for 2015-16 to 2019-20). During the same period there were 57,732 anti-social behaviour (ASB) incidents, a decrease of 24.1%. The below graph shows the recorded crime and ASB rates per 1,000 population against the baselines for the last six years.



The introduction of lockdown measures and other restrictions relating to the Covid-19 pandemic led to a substantial increase in levels of ASB and a reduction in recorded crime during 2020-21. Overall crime levels are very similar to those recorded in 2019-20 and ASB is returning to pre-pandemic levels.

The rise in recorded crime is also reflected in the levels of domestic and hate crime with increases of 14.2% (+ 2,698 crimes) and 26.6% (+456 crimes) respectively. This the eighth consecutive year with an increase in domestic motivated offences. Domestic motivated offences account for 20.4% of all crime.

**POLICE SERVICE OF NORTHERN IRELAND
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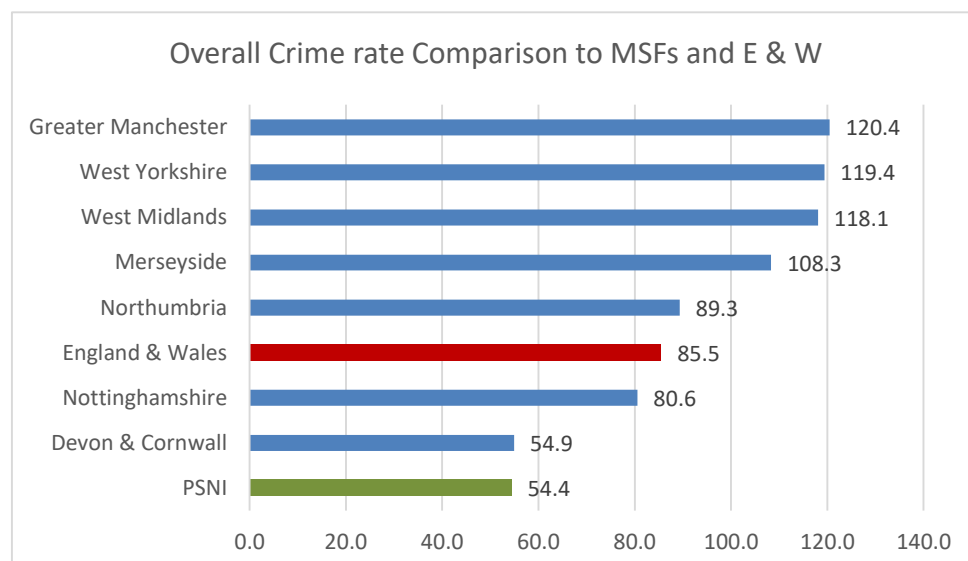
The increase in recorded crime in 2021-22 is largely as a result of increases in violence against the person, sexual and drug offences compared to the baseline, 2020-21 and 2019-20. The increases in drug offences can be partly attributed to police activity. The increase in violent and sexual offences is also largely accountable for the increases in domestic motivated offences and crime against women & children. Some of the increases are as a result of changes in recording practices and improved crime recording.

The graphs above illustrate the changing composition of crime with the increases in violence against the person and sexual offences and the corresponding decreases in acquisitive crime (robbery, theft and burglary). In 2021-22 decreases were also recorded in respect of criminal damage, possession and public order offences. Criminal damage and public order offences were also below the baseline.

Benchmarking with our most similar police services

Crime rates

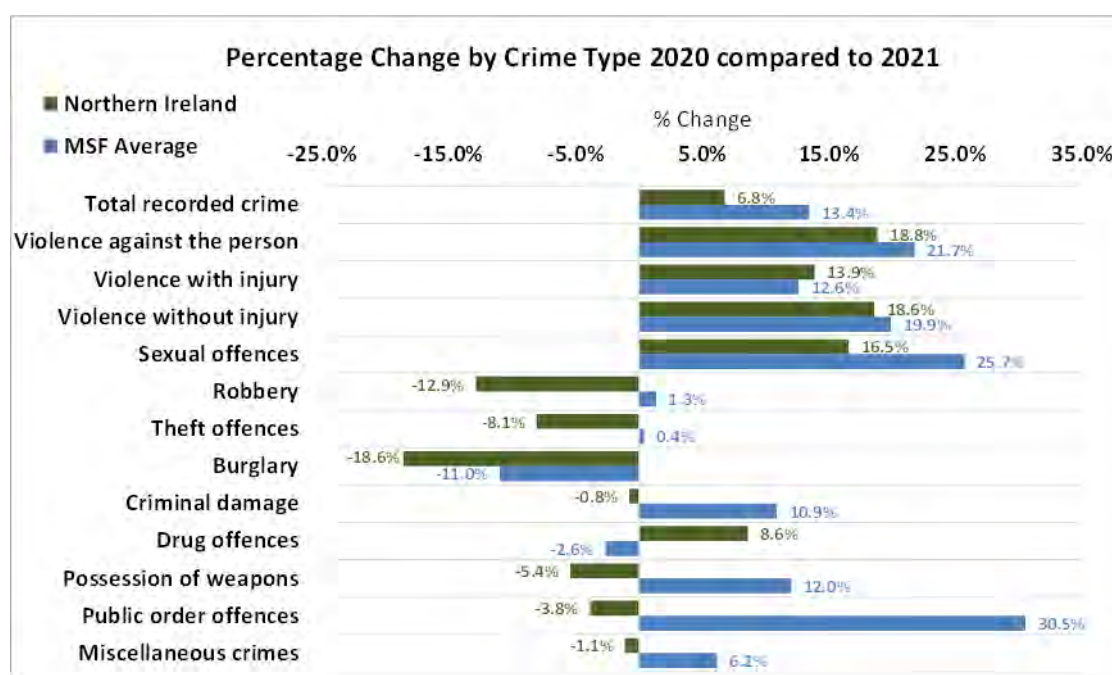
Northern Ireland has the lowest overall crime rate compared to most similar forces and the third lowest overall crime rate compared to all the forces in England & Wales. In the calendar year 2021 the crime rate in Northern Ireland was 54.4 crimes per 1,000 population. The crime rate for England & Wales for the same period was 85.5 crimes per 1,000 population.



Our most similar forces (MSFs) have a notably higher overall crime rates than Northern Ireland, with the exception of Devon & Cornwall, who are only slightly higher (54.9 crimes per 1,000 population). Four of the other MSFs are in the top five for the highest crime rates of all the England & Wales forces.

As the UK is re-emerging from the various lockdowns over the last two years, the crime rate is beginning to return to pre-2020 levels with 30 out of the 43 Home Office forces recording an increase in recorded crime. In England & Wales, overall crime increased by 6.4%, which is only slightly lower than the Northern Ireland increase of 6.8% in 2021, the MSF average increase was 13.4%. In terms of PSNI's MSFs, Northumbria showed a decrease of 1% and West Midlands recorded an increase of 32.2%.

Percentage Change by Crime Type



The Northern Ireland percentage change in crime shows similar patterns with our MSFs, in respect of violence against the person and sexual showing increases. However for robbery, theft, criminal damage and public order offences, we have decreases compared to increases with the other forces in our group.

Outcome 2:	We have confidence in policing
Indicator 2.1:	The level of public confidence in policing
Measure 2.1.1:	Number of people in Northern Ireland who are confident that PSNI is accessible; visible; responsive and victim focused.

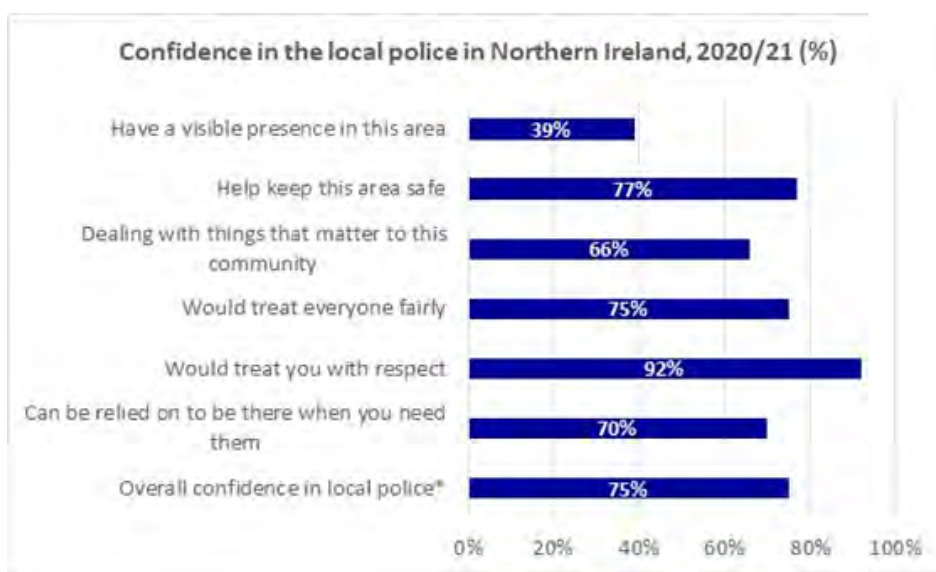
Confidence in the police

The Northern Ireland Safe Community Telephone Survey (NISCTS) sought views on the police in Northern Ireland as a whole and the local area, police accountability arrangements and overall confidence in the fairness and effectiveness of the criminal justice system using seven indicators which were then used to provide a composite overall confidence rating.

Overall Confidence

The 2020-21 NISCTS findings indicate that 86% of respondents had overall confidence in policing. 91% of participants agreed that the police provide an ordinary day-to-day service for all the people of Northern Ireland, whereas 80% felt the police do a very or fairly good job and 83% responded that police treat Catholics and Protestants equally. Different than the questions on overall policing, the NISCTS findings show that 62% of respondents rated their local police as doing an excellent or good job; a further 32% rated their performance as fair.

Confidence in Local Police



Three quarters of respondents expressed overall confidence in their local police in 2020-21. 75% agreed that 'Taking everything into account, I have confidence in the police in this area'. Of the six individual statements concerning specific aspects of their work, respondents were most likely to feel that their local police would treat them with respect if they had contact with them with 92% agreeing with the statement. In contrast, less than 39% of participants agreed that their local police have a visible presence in their area.

Northern Ireland Safe Community Telephone Survey (NISCTS)

The Northern Ireland Policing Plan Telephone Survey 2021-22 sought views on the confidence in the PSNI's ability to protect and serve. Two thirds of respondents were confident in the PSNI's ability to protect the people of NI.

Older respondents (74%) were more likely to say they were confident than younger respondents (65%). Just less than three quarters (72%) thought that the standard of policing had remained the same over the last year, while 13% of respondents believed the standard had fallen and 10% believed the standard had improved.

The majority of respondents had confidence in the PSNI's ability to keep their community safe, with three quarters (75%) saying they were effective in doing this, compared to 20% who thought they were ineffective at keeping their community safe. The majority (90%) of respondents said that they would be confident with contacting the PSNI, with almost half (49%) saying they would be 'very confident'.

In 2020-21, just over two-fifths (42%) of respondents of the NISCTS agreed that local police and other agencies seek people's views about the ASB and crime issues that matter and 50% agreed that these issues are being dealt with.

The Northern Ireland Policing Plan Telephone Survey 2021-22

- Satisfaction with the level of police patrols in the local area

Half of respondents expressed dissatisfaction with the level of police patrols in the area. Those living in the most deprived areas (26%) were significantly more likely to rate their satisfaction at the lowest level than those in the least deprived areas (19%).

- Engagement with local communities in NI

64% of respondents said they thought the PSNI is 'engaged' or 'very engaged' in their communities, while one quarter (25%) did not believe they are engaged.

- Support for local communities

Over two thirds (68%) rated the PSNI as being 'supportive' or 'very supportive' of local communities.

- Improving support and engagement in the local community

Two fifths (41%) of respondents said that increasing the presence and visibility of the police in the community would help improve their engagement and support for local communities while 26% would like to see more engagement with the local community. 17% wanted the PSNI to address problems in the local area, whilst 27% thought there was nothing further the police could do to improve support and engagement in their area.

Initiatives

- The PSNI has developed an Engagement Strategy which sets out the commitment to work with key stakeholders across five key pillars of attraction and recruitment, engagement, procedural fairness, effective neighbourhood policing and local accountability.
- Police from 31 January 2022 have been wearing a new modern uniform for the first time in 20 years which is a significant milestone. Dress and appearance are vitally important in increasing confidence and enhancing the professional image of the Police Service.
- An additional 400 officers have been assigned to Neighbourhood Police Teams (NPTs) across all Districts. This is supported by a rolling process to ensure that vacancies are filled and numbers are maintained. NPT presence was increased to 16 hours per day, seven days per week in local communities.
- All Nation Ministries (ANM) is a charity offering a range of activities and services for migrants, refugees and asylum seekers newly arrived in Northern Ireland. With issues of social cohesion, understanding and acceptance from the local community here, its overall aim and desire is to see the successful integration of these people woven into the multicultural fabric of Northern Ireland. To help support ANM and their cause, and to further improve police cross-community relations here, a Belfast-based Neighbourhood Policing Team set up small walking groups with the All

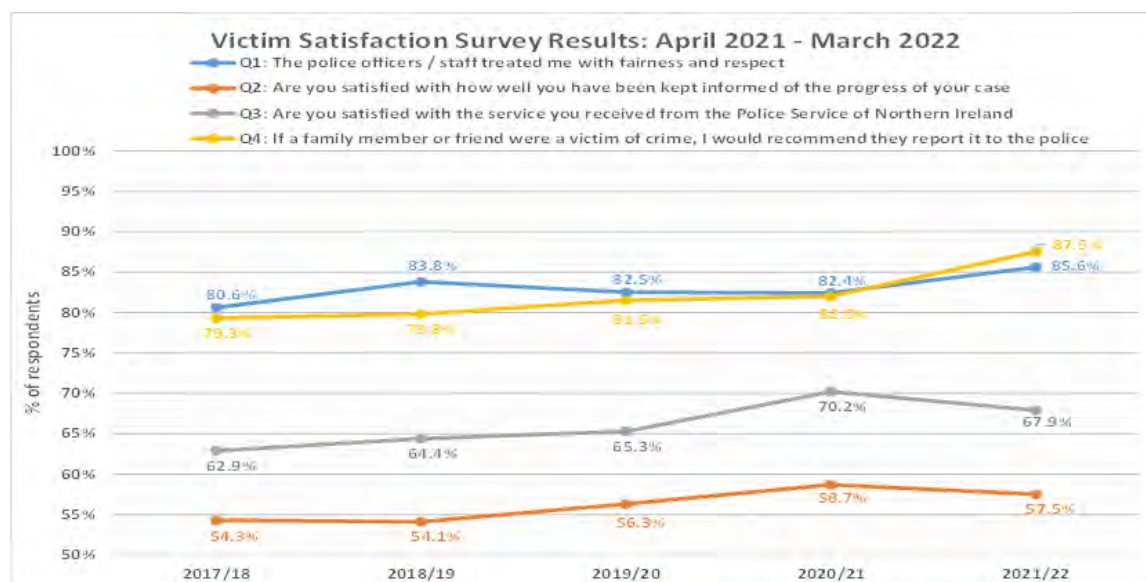
Nations members. Several families shared their fear of the police due to horrific encounters with them in their home countries: "This illustrates how vital it is that we show them we are here to help and to serve. This is amongst one of the greatest things we can do for them to make them feel more safe."

- Our social media channels are a vital tool in connecting with the community that we serve, appealing for information and keeping people safe. PSNI have launched a survey on their social media, which aims to help understand the views of the public and those who view and interact with PSNI social media accounts to help them learn and improve.
- In February 2022 PSNI launched our 'Record for Victims' campaign to improve the way we record crime, both accuracy and speed. Crime recording is not just about rules. It is about making sure victims receive the service they deserve. It is as important as victim care and making sure an investigation is thorough".

Outcome 2:	We have confidence in policing
Indicator 2.2:	The level of satisfaction with the service received
Measure 2.2.1:	Number of victims and service users who are satisfied with the service they have received.

Level of victim satisfaction

In the 2021-22 financial year 27,674 victims were invited to participate in the Victim Satisfaction Survey. There were 3,890 responses equating to a 14.1% response rate. This is a 2.4% point increase compared to the 2020-21 financial year.



85.6% of respondents either agreed or strongly agreed that they were treated with fairness and respect. This is the highest proportion since the survey began in 2016. Feedback on been kept informed on case progress (Q2) showed the lowest satisfaction level of all questions asked with the main criticism being the lack of follow up or delays in providing an update despite initial positive interactions.

Overall satisfaction with the service received (Q3) dipped to 67.9% from 70.2% in the previous financial year, yet is still higher than the previous three years. 87.5% of respondents advised that they would recommend reporting crime to the police if a family member or friend was a victim. This is an 8.5% point increase since 2016 and the highest positive response to date. The percentage of victims who respond increases with age and females are statistically more likely to respond than males. For example 9.8% of females aged 18-29 responded, which rises to 28.8% for the 60-69 age group, compared to 7.6% and 21.2% respectively for males. This is a positive indication that the satisfaction of victims is increasing year on year.

Adding the ability to type a free text response has allowed for a varied range of feedback to be sent, with some respondents naming officers individually who have assisted them positively to providing potential solutions to avoid the crime reoccurring. It has also provided the opportunity to identify themes and areas for improvement:

- Poor contact / No follow up
- Slow/Late Updates on case
- Not enough police officers on patrol/underfunded
- Not taken seriously/Treated unprofessionally
- Unsatisfied with the outcome

The Northern Ireland Policing Plan Telephone Survey 2021-22 - Satisfaction with contacting the PSNI

Just over two thirds (69%) of those who contacted the PSNI said that they were satisfied with their interaction, compared to more than one quarter (28%) who indicated low satisfaction (i.e. rating between 0-6 out of 10). Similar levels of satisfaction were observed between respondents from Protestant and Catholic backgrounds, but 39% of those who had been a victim of a crime gave a rating of 0-6, compared to 26% of those who had not been a victim.

Of the respondents who were the victim of a crime, 90% contacted the PSNI; of those 59% were satisfied with the PSNI's response to the crime they reported. 30% of these respondents gave a rating of between 0 and 3.

Satisfaction with the job the PSNI do in NI overall

Seventy-two percent of respondents indicated that they were satisfied with the job the PSNI do in NI as a whole, including 16% who said they were 'completely' satisfied. This compares to 25% who gave a score of 6 or less (out of 10). Respondents from a Protestant background were more likely to give a positive rating than those from a Catholic background. Other *differences* observed include: One third of respondents aged 65 or older gave a positive rating of 9 or 10, compared to 22% of those aged 17 to 24. Respondents living in the first quintile of deprivation (32%) were more likely to give a low rating of with the job the PSNI do in NI than those living in other areas. Respondents who had contacted the PSNI in the last two years were more likely to give a low satisfaction rating than those who had not had any contact.

Satisfaction with the job the PSNI do in the local area

Satisfaction with the PSNI's operations in the respondent's local area was similar to NI as a whole, with 67% saying they were satisfied including 27% who were very satisfied. 27% gave a low rating of the job in their local area (a score of 0-6 out of 10). Those living in the most deprived areas were more likely to give a low satisfaction rating

compared to those in the least deprived areas, while those who had contacted the police (28%) were more likely to give a score of 9 or 10 than those who had not made contact within the last two years (26%).

The PSNI's treatment of the public in NI

67% of respondents said that they were satisfied with how the PSNI treats members of the public across NI, with 29% satisfied. This is compared to 27% who gave a low satisfaction rating (0-6 out of 10). Respondents from a Protestant background were more likely to be very satisfied with the treatment from the police in NI than those from a Catholic background. Respondents living in the most deprived areas (31%) were significantly more likely to give a rating between 0-6 than those living in the least deprived areas (25%).

PSNI's treatment of the public in the local area

Similar views were also observed in terms of the respondents' local area, with 72% saying they were satisfied with the treatment from the PSNI. Respondents from a Protestant background were again more likely to give a rating of 9 or 10 compared to those from a Catholic background. Of note, those living in the most deprived areas (29%) were more likely to give a rating of 0-6 than those in the least deprived areas (16%).

Satisfaction with the level of police patrols in the local area

The level of police presence in their local area was the indicator respondents were most likely to express dissatisfaction with, as half (50%) gave a rating of 0-6. In contrast, 43% rated their satisfaction between 7 and 10. Those living in the most deprived areas (26%) were significantly more likely to rate their satisfaction at the lowest level between 0-3 than those in the least deprived areas (19%).

The PSNI 'Rate It' survey asks all users who make online contact with PSNI to rate the service they received. Users include those who made an application (firearm certificate, cancellation of firearm certificate, change of address, European pass, and general service requests), an online incident report, a one on one off or a referee verification. Findings identified that 84% of respondents found the service 'good' or 'very good'.

Contact Management have introduced an automated process that delivers a follow up email to each reporting person confirming key details of their report (incident number, Investigating Officer rank, name, email and service mobile number; and victim chart summary). Feedback has been positive.

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Outcome 2:	We have confidence in policing
Indicator 2.3:	The representativeness of the Police Service
Measure 2.3.1:	Improve representativeness of the service across ranks, grades and departments by gender and community and socio-economic background.

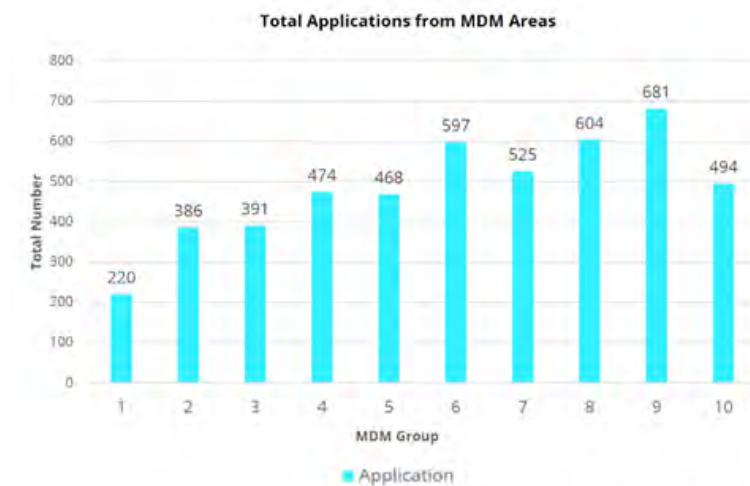
On 31 March 2022 there were 7,038 Police Officers and 2,610 Police Staff. Of this 2,178 officers and 1,489 staff were female with 2,262 and 525 officers and staff whose community background was identified as Roman Catholic. When comparing this with the formation of the PSNI in 2001 these percentages have increased from 13% female and 8% Catholic. However despite the increase in representation from the Catholic community this figure remains static rather than improving.

Rank/Grade	% Roman Catholic	% Female
Chief Officers		0%
Chief Superintendent	14%	22%
Superintendent		32%
Chief Inspector	28%	31%
Inspector	34%	30%
Sergeant	33%	31%
Constable	32%	31%
Student Officer	24%	43%
Police Officers	32%	31%
Grade 7 & above	17%	41%
Deputy Principal	22%	41%
Staff Officer	28%	55%
Executive Officer 1	19%	38%
Executive Officer 2	22%	62%
Admin Officer	18%	66%
Admin Assistant	20%	74%
Industrial	12%	3%
Police Staff	20%	57%

Department	Police Officers		Police Staff	
	% Roman Catholic	% Female	% Roman Catholic	% Female
Community Safety	35%	57%	21%	81%
Force Command	37%	55%	26%	74%
Corporate Services and Strategic Planning and Transformation	62%	15%	22%	36%
Crime	32%	34%	15%	71%
Legacy and Legal	45%	63%	14%	38%
Operational Support	36%	11%	23%	57%
People and Organisational Development	32%	25%	18%	63%
District Policing Command	36%	29%	25%	59%
<i>Belfast Area</i>	28%	28%	16%	42%
<i>Derry City & Strabane Area</i>	31%	30%	12%	48%
<i>North Area</i>	32%	28%	14%	58%
<i>South Area</i>	33%	31%	24%	74%
Service Overheads	27%	43%	17%	67%
Total	32%	31%	20%	57%

The percentage of applicants by socio-economic background in last campaign compared to the population

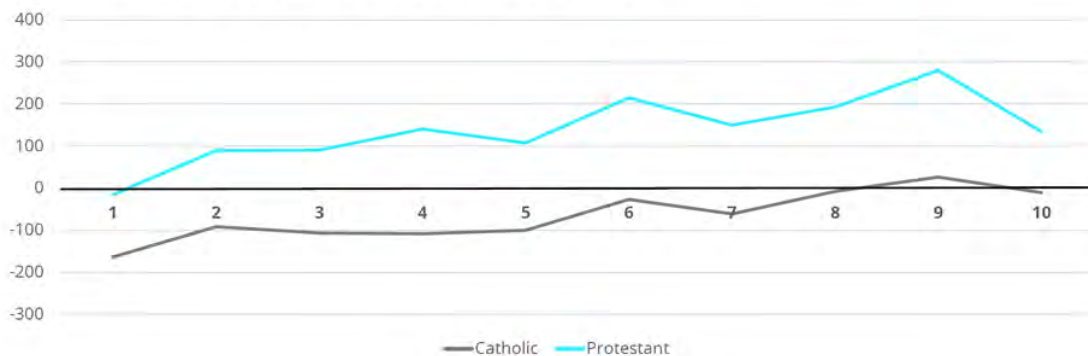
The postcodes of the applicants to the 2021 recruitment campaign have been mapped to their Super Output Area and respective Multi Deprivation Measure (MDM) ranking.



21% of applicants applied from the 30% most deprived areas in Northern Ireland (columns 1 – 3) and 37% of applicants applied from the 30% least deprived areas in Northern Ireland (columns 8 – 10).

When overlaid with the Multi Deprivation Measure Index, there were 362 less Catholic applications in the 30% most deprived areas in Northern Ireland compared to Protestant applications where there were 164 more than would be expected. When analysing the 30% least deprived areas, there were 607 more applications than would be expected from the Protestant Community and eight more applications from the Catholic community.

Comparison of applicants against 'what would be expected based on population alone'
(above the 0 line is more than expected, below the 0 line is less than expected)



The 2021 recruitment campaign received 5,311 applications with equality representation comparable to the 2020 campaign. Social media channels were particularly effective in reaching 601,739 users, with 29,062 engaging with the advertising and 1,206 candidates commencing their application directly via this medium. During the application phase, there were 55,443 visitors to the recruitment website, which resulted in an increase of 22% on the previous campaign. The Initial Selection Test stage was completed from 24 November to 8 December 2021 and had a

completion rate of 78.1%. 2,741 candidates passed the Initial Selection Test (27.2% Catholic and 38.2% Female) which is in line with the equality analysis of the 2020 campaign Initial Selection Test.

A wide range different advertising mediums were utilised to target applications, particularly from under-represented groups, including: video on demand; radio and audio, outdoor advertising, social media; digital advertising and press (newspapers, online and sporting publications). For this campaign, we introduced a number of online presentations and Question and Answer events via social media which were particularly effective in engaging with those not familiar with policing. We invested in much wider stakeholder engagement including AIG, political parties, NIPB, GOLI, GAA and our minority support associations. A range of successful engagement methods across all Districts included presentations, pop up stands at community events featuring leaflets and promotional materials and virtual sessions. The virtual sessions in particular were a very successful method of communicating with the local community by Districts. We also deployed one to one sessions for those who wished to explore further.

PSNI were announced as finalists in the ‘Advancing Diversity in the Workplace’ awards with Women in Business for the development of the Equality, Diversity & Inclusion information hub which is available to all officers and staff on the intranet. In October 2021 the PSNI earned a bronze employer award in the Stonewall Workplace Equality Index.

The Strategic Community Engagement Team (SCET) has been engaging closely in recent months with a number of communities in an effort to build trust and confidence in policing, including the PUL community, CNR community, black, Asian and other ethnically diverse communities, the LGBTQ+ community and others. The SCET Team also acts as the Service strategic lead for Hate Abuse and the Asylum Seeker and Refugee resettlement schemes, as well as playing a role in the development of the PSNI’s Strategy on Tackling Male Violence against Women and Girls.

We recognise the importance of supporting colleagues who are under-represented within the Police Service of Northern Ireland. We have recently established a Disability Support Network and the Catholic Police Guild. A policy on “Transitioning at Work” has recently been launched and is assisting individuals who are intending to, or are in the process of transitioning. This policy also provides support to line managers.

Working in conjunction with the NPCC and National Black Police Association, work on the PSNI’s Race Action Plan has been initiated, work is also underway to implement the commitments of the Race at Work Charter.

An agreed calendar of events in 2022 started in February 2022 marking LGBT+ history month, followed by Autism Awareness Month in April 2022. Guest speakers and interactive webinars were accompanied by officers and staff sharing their personal stories each week.

The Northern Ireland Policing Plan Telephone Survey 2021-22

62% of respondents of the survey thought the police were representative of the community they live in. Respondents from a Protestant background (71%) were more likely to think the police were representative of their community than those from a Catholic background (56%), as were those living in the least deprived areas (70%) when compared to those in the most deprived areas (52%).

POLICE SERVICE OF NORTHERN IRELAND
ANNUAL REPORT AND ACCOUNTS FOR YEAR ENDED 31 MARCH 2022

Outcome 2:	We have confidence in policing
Indicator 2.4:	Delivery of effective outcomes
Measure 2.4.1:	Levels of crime outcomes to identify and respond to areas of concern in outcomes statistics, with a particular focus on domestic abuse.

Level of crime outcomes

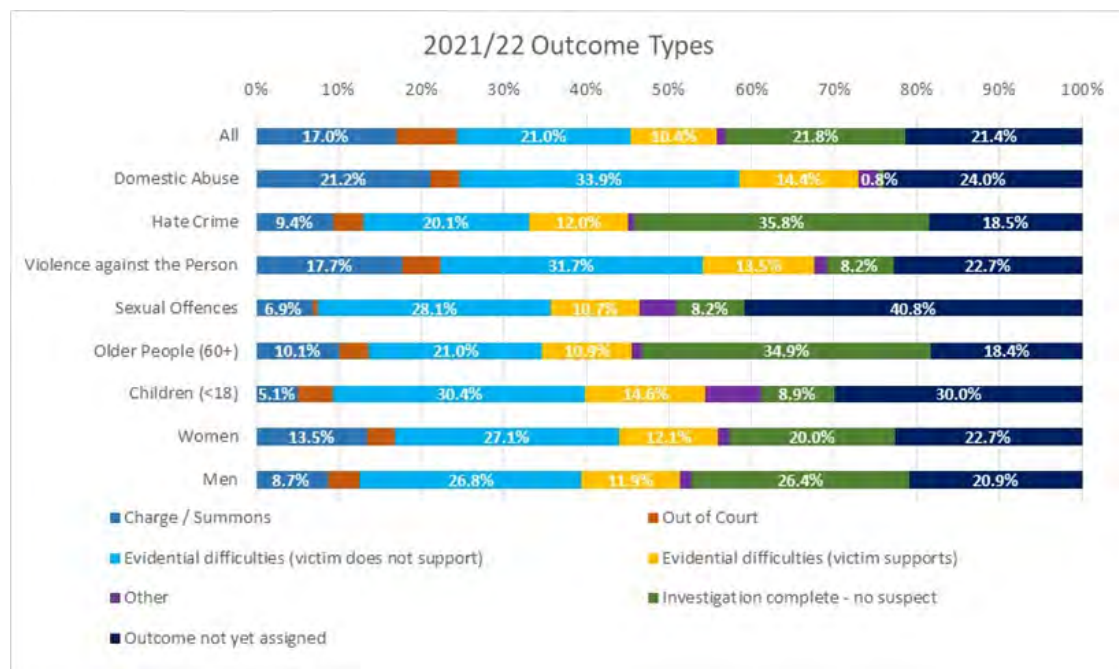
As of 31 March 2022, 78.6% of crimes recorded in 2021-22 had been assigned an outcome. The percentage of sanctioned detections increased compared to the five year baseline. The table below shows the percentage of outcomes assigned to crime recorded during 2021-22.

Outcome Group	5 year average	2020-21	2021-22
Charge/Summons	17.2%	18.7%	17.0%
Out of Court	6.6%	7.3%	7.3%
<i>Out of Court (Formal)</i>	<i>2.3%</i>	<i>1.6%</i>	<i>1.4%</i>
<i>Out of Court (Informal)</i>	<i>4.3%</i>	<i>5.6%</i>	<i>5.9%</i>
Sanction Detections (Charge/Summons & Out of Court)	23.8%	26.0%	24.3%
Evidential difficulties (victim does not support action)	17.8%	19.9%	21.0%
Evidential difficulties (victim supports action)	7.8%	11.0%	10.4%
Other	1.4%	1.2%	1.1%
Investigation complete - no suspect	31.9%	23.2%	21.8%
Total offences assigned an outcome	82.7%	81.3%	78.6%

The number of crimes assigned the outcome “Investigation Complete – no suspect” continues to decrease. However, there has also been a decrease in the percentage of offences assigned an outcome compared to previous years.

Outcomes vary across crime and victim types. The outcome types chart below highlights this variation in outcomes assigned in 2021-22, as at 31 March 2022. The proportion of domestic abuse related crimes which result in a charge or summons is higher than the levels for offences overall.

There is a substantial difference in the percentage of offences where a suspect is identified but the victim does not support further investigation for domestic abuse, violence against the person and sexual offences compared to all offences. A similar difference is seen in offences against children compared to all offences.



Just under 10% (9.4%) of hate crimes resulted in a charge or summons, an increase compared to the five year average. Two fifths (40.8%) of sexual offences have not had an outcome assigned; this is a small decrease compared to previous years. Over one third of crimes against older people are assigned the “Investigation complete – no suspect identified” outcome.

Responses to areas of concern

The Police Service is currently involved in two initiatives that are both referred to as ‘Remote Evidence Centres’ (RECs). One is the DOJ led REC that supports vulnerable witnesses and the other is the Police led innovation that allows police officers to present evidence remotely.

The DOJ Led Remote Evidence Centres differ in that they are used only for vulnerable witnesses (adult and juvenile) to give their evidence remotely to court hearings. The evidence is given direct to the court by video via NICTS Livelink system. Victim Support N.I. or NSPCC Young Witness Service and in some cases the PSNI investigating officer would be in attendance to offer support to the witness and assist with court processes. RECs do not offer any of the other services or investigative processes as per Barnhaus model. Some of the design of the RECs for example; creating a child friendly environment are influenced by knowledge of how the Barnhaus model operates.

A rape and serious sexual crime strategy has recently been completed by the PSNI and PPS with six strategic aims: improving file quality and ensuring quality decision making, supporting victims and reducing attrition rates, balancing the needs of investigation and prosecution with the right to privacy, supporting our people through learning and development to ensure they have the expertise and capacity to deliver justice, working openly and collaboratively and being accountable through stakeholder engagement to create a culture of effective joint-working and to ensure that our aims and their delivery are fit for purpose and contributing to a wider public education programme focusing on recognising and eliminating rape myths and encouraging victims to report sexual crime.

The introduction of the new ASSIST NI advocacy service provides assistance to those who have been victims of domestic and sexual crime (domestic and stranger setting). All sexual offences and high risk domestic cases are referred daily to ASSIST NI with a commitment to contact back within 48 hours of referral being received. The introduction of the advocacy services with ASSIST NI should help to keep victims involved in the process so they support a prosecution. To date they have had approximately a 57% uptake from those who have been referred to their service which is higher than forecast.

There are ongoing discussions between DOJ, PPS, Courts and PSNI to introduce a new “Domestic Abuse pilot court” within Belfast in Spring / Summer 2022. This will focus on assault related investigations where there is a not guilty anticipated plea and will extend to the Domestic Abuse Offence. This will seek to reduce the length of time it takes for domestic abuse cases to reach a criminal justice conclusion in an attempt to reduce victim attrition.

The Independent Review of Hate Crime Legislation in Northern Ireland directly addresses the issue of low criminal justice outcomes for hate crimes. At present there is no specific offence of “Hate crime” and there is a disconnect between what is recorded as a Hate Crime and what we are able to pursue through the criminal justice system as a hate motivated offence. This impacts on confidence levels in the overall criminal justice process and therefore we believe impacts on the number of reports being received. PSNI are involved in a number of DoJ working groups to consult on the recommendations from the Review and begin the process of framing the legislation.

The Sexting Referral Scheme is a partnership initiative between PSNI and the Youth Justice Agency. Referrals to the scheme are made by PSNI for young persons aged U18 who have been involved in relatively minor “sexting” type offence behaviour. This includes those subject to coercion, and who would benefit from education rather than a formal justice disposal. YJA provide voluntary one-off educational sessions for children and their parents/carers regarding the risks associated with this type of behaviour. As a result of COVID-19 pandemic, and the associated social isolation measures, the scheme was expanded in June to cover all of Northern Ireland. Feedback from participants and completion rates to date have been extremely encouraging.

Outcome 3:	We have engaged and supportive communities
Indicator 3.1:	Police in partnership with local communities, including PCSPs, identify and deliver local solutions to local problems
Measure 3.1.1:	In collaboration with the community deliver the commitments outlined in the Local Policing Review.

Local Policing Review Commitments

In 2018, the NIPB and PSNI completed a 10 week public consultation to engage with as many individuals and groups as possible in a wide-ranging consultation process. With over 5,000 responses, the Local Policing Review Consultation was one of the largest engagement processes undertaken in recent years. The findings of the Consultation then informed the Policing Plan 2020-25 and Local Policing Plans across

Northern Ireland moving forward. The recommendations made in the Consultation were categorised under six Headline Actions, with the progress in each detailed below:

- Visibility** - 10 actions / 7 closed, 70% complete
- Neighbourhood Policing** - 11 actions / 8 closed – 73% complete
- Vulnerability and Mental Health** - 6 actions / 4 closed – 66% complete
- 101 Call Handling** - 7 actions / 6 closed – 86% complete
- Collaboration and Multi-Agency Working** - 5 actions / 3 closed – 60% complete
- Competing Policing Demand** - 6 actions / 6 closed – 100% complete
- Overall** - 45 Actions / 34 Actions agreed for closure – 75% complete

Key Changes

In response to the Actions, there have been many positive changes to local policing including; 400 additional neighbourhood officers; 56% fleet liveried; creation of a Geographic Information Portal, allowing targeted patrolling and monitoring of visibility; over 600 Neighbourhood Policing Team officers have completed Open University training in Problem Solving; Support Hubs are in place across all Districts and over 3,500 officers have completed training in Mental Health and responding to acute behavioural disturbances.

Outcome 3:	We have engaged and supportive communities
Indicator 3.1:	Police in partnership with local communities, including PCSPs, identify and deliver local solutions to local problems
Measure 3.1.2:	Identify and report on the Neighbourhood Policing Team initiatives to address local problems and tackle local issues, including co-designed solutions, in line with Neighbourhood Policing Guidelines.

Neighbourhood Policing Initiatives

National Neighbourhood Policing Week 17 – 23 January

This week of focus aimed to raise awareness of neighbourhood policing through the use of social media to highlight the proactive work neighbourhood officers undertake to tackle crime, protect the vulnerable and build strong relationships with their local community. Our District Facebook Posts reached 2,551,230 social media users with 172,635 engagements, 8,762 likes and 1,509 comments. Our District Tweets had a total of 328,538 impressions with 11,642 engagements.

Neighbourhood Policing Teams (NPTs) across the Service worked in partnership in the lead up to the Halloween with a focus on education and proactive targeted activity to increase community safety. Reduced capacity for diversionary activities due to Covid 19 restrictions increased potential for ASB.

Enniskillen NPT - worked with The NI Housing Executive and NI Water to improve lighting and fencing to help to tackle ASB in a local area. Youths were regularly lighting fires, letting off fireworks close to the play park, and throwing eggs at houses. The area was dark and concealed by fencing which was adjacent to a water pumping station. ASB in the area has reduced and quality of life for residents has improved through collaborative working.

South Belfast NPT - worked in partnership with local bike retailers, the PCSP, local universities and schools in response to a rise in bicycle thefts in the area. Over several months the NPT increased their visibility and offered bike marking to reduce the risk of theft with this service provided in parks, schools, transport hubs and universities. The team also targeted activity based on analysis of the location of thefts to identify and arrest offenders.

Lisburn - a spike in crime and ASB occurred following a new social housing development opening in the city-centre. Working with Lisburn City Council, PCSP, Housing Providers & City Watch CCTV the local NPT launched a two strand initiative. Firstly a focus on improving relations with tenants and addressing underlying vulnerability issues. Secondly a focus on community safety through enhanced patrolling, drugs related searches, additional CCTV and repairs to street lighting. Over the following year, calls of ASB reduced and a number drugs searches were completed, with one such search recovering £15,000 of Class A drugs. Feedback from residents, local businesses and Council is positive.

Castleberg NPT - took a multi-agency approach to support a vulnerable 18 year female in the community who suffers from mental health issues and often becomes a missing person. A safety plan was co-designed with NPT, health professionals and social services. The aim was to support the family by offering advice when she struggles the most, outlining a preventative plan, red flags and a response plan for family members with key contacts out of hours. With more appropriate support, links and interventions in place, time spent in the Emergency Department with police has significantly reduced.

Outcome 3:	We have engaged and supportive communities
Indicator 3.1:	Police in partnership with local communities, including PCSPs, identify and deliver local solutions to local problems
Measure 3.1.3:	Assess and evaluate the impact of partnership working with local communities, including but not exclusively, in areas of high deprivation and areas that have been repeatedly victimised.

This measure has not been reported on by the PSNI during 2021-22 however the following points are taken from the Outcome 3 section of the Northern Ireland Policing Plan Telephone Survey 2021-22.

Engagement with Local Communities

Respondents were asked how engaged they thought the PSNI are with their local communities. 64% thought the PSNI are ‘engaged’ or ‘very engaged’ while 25% did not believe they are very engaged or not at all engaged. Over two thirds of respondents from a Protestant background thought that the PSNI are engaged in local communities, compared to 60% from Catholic backgrounds. Respondents in the most deprived areas (57%) were also less likely to say the PSNI are engaged compared to those in the least deprived areas (68%), although it should be noted that respondents in the most deprived areas were more likely to not know if the PSNI are engaged in local communities or not (14%, compared to 8% in the least deprived areas). Of those living in urban areas 62% believed the PSNI were engaged with the community compared to 67% in rural areas.

Support for Local Communities

Over two thirds of respondents to the survey rated the PSNI as being ‘supportive’ or ‘very supportive’ of local communities, compared to 21% who thought the PSNI is ‘not very’ or ‘not at all’ supportive. Three quarters of respondents from a Protestant background thought that the PSNI is supportive of local communities, compared to two thirds of those from Catholic backgrounds. Respondents living in the most deprived areas (25%) were more likely to say the PSNI is not supportive of local communities than those living in the least deprived areas (19%). Those who had been a victim of a crime (39%) were more likely to think the PSNI is not supportive, than those who had not been a victim (19%).

Improving Community Engagement and Support

Respondents to the survey were asked if there was anything the PSNI could do to improve their engagement and support for local communities. 41% said that increasing the presence and visibility of the police in the community would help, while 26% would like to see more engagement with the local community. A further 17% wanted the PSNI to address problems in the local area. 27% thought there was nothing further the police could do to improve support and engagement.

Police and Criminal Evidence (PACE) Order

Police and Criminal Evidence (PACE) Order statistics for Northern Ireland are collated and produced by statisticians seconded to the Police Service of Northern Ireland (PSNI) from the Northern Ireland and Statistics Research Agency (NISRA).

This section presents Police and Criminal Evidence Order (PACE) statistics for the Police Service of Northern Ireland for the period 1 April 2021 to 31 March 2022, as required by statute. Reported are statistics on

- i) the number of persons and vehicles stopped and searched under PACE by objective of search and the number of subsequent arrests.
- ii) the number of Article 6 (PACE) road checks authorised and the reason for these.
- iii) persons detained under PACE.

The 2021-22 statistics were published on 19 May 2022 and are available to view at the following link: [Police and Criminal Evidence Order Statistics 1 April 2021 to 31 March 2022 \(psni.police.uk\)](https://psni.police.uk)

The total cost of policing

The total Resource Departmental Expenditure Limit (DEL) budget allocation (excluding costs of the Police Pension Scheme and Annually Managed Expenditure (AME) impairments) available for 2021-22 was £853.8m (2020-21: £824.0m). The non-ring fenced DEL expenditure against this budget during the financial year was £798.4m (2020-21: £775.6m), with ring fenced charges for depreciation and impairments of £53.2m (2020-21: £48.0m) for the year. This created a total resource underspend for the year of £2.2m, less than 0.3% (2020-21: £0.4m, 0.1%).

The total AME 2021-22 budget allocation (including Pension Scheme, AME impairments, Release and Movements in Provisions) was £344.6m (2020-21: £342.3m), the AME expenditure against this budget during the year was £312.0m (2020-21: £314.7m).

This gives a total resource spend of £1,163.6m (2020-21: £1,138.3m). The costs of Pensions are reported separately through the PSNI Pension Scheme Accounts and do not form part of the Statement of Comprehensive Expenditure in these Financial Statements.

The Capital spend for the year net of capital income was £56.1m (2020-21: £52.6m) against a budget of £57.5m (2020-21: £53.5m). Details of Non-Current Asset movements are detailed in the notes to the financial statements.

Payment of suppliers

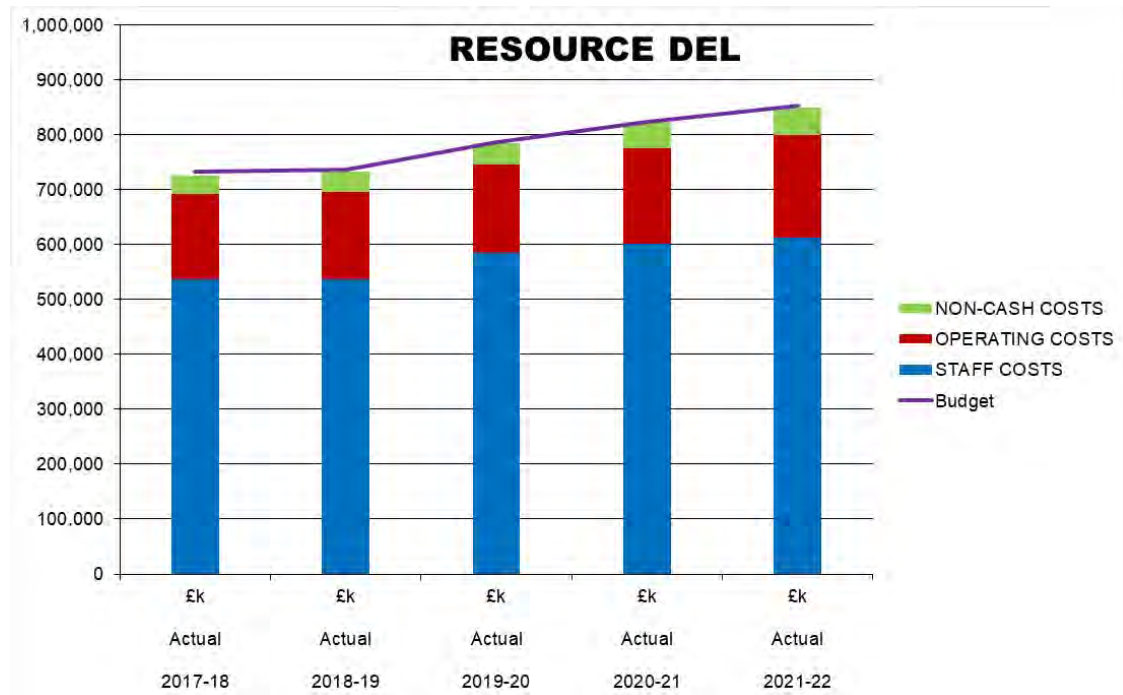
The PSNI's policy is to pay bills from all suppliers within 10 working days following receipt of a properly rendered invoice or in accordance with contractual conditions, whichever is the earlier.

During the 2021-22 financial year, average overall performance showed 94.7% (93.2% 2020-21) of all invoices were paid within 10 days. In the 2021-22 financial year 99.5% of invoices were paid within the government prompt payment target of 30 days (99.0% 2020-21).

Long Term Expenditure Trends

The charts below show details of PSNI Resource and Capital budget and expenditure patterns across the five financial years 2017-18 to 2021-22.

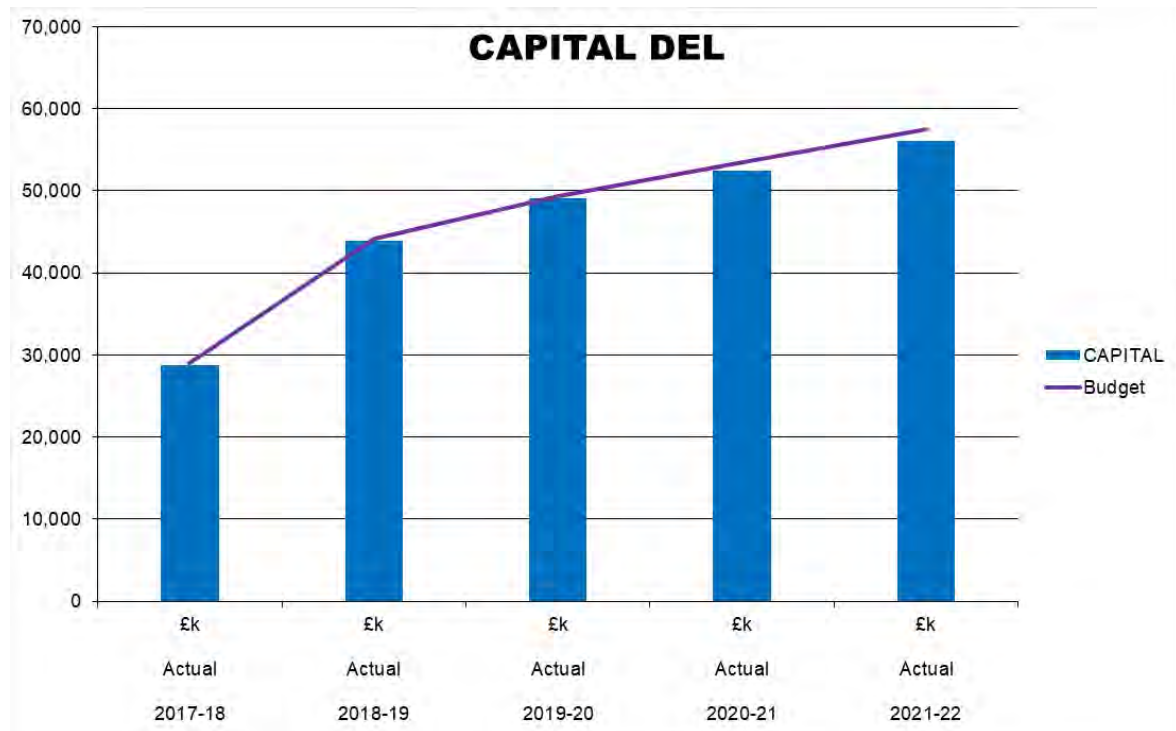
Chart 1: Resource Del Budget v Expenditure 2017-18 to 2021-22



The graphs clearly show that staff costs are the largest element of expenditure within the Police Service, followed by operating costs which includes expenditure to run and maintain the Estate, Fleet and IT systems.

In 2021-22 significant in year allocations were received to not only maintain officer and staff numbers, but to increase towards the commitment of 7,500 set out in New Decade, New Approach Agreement. Without the in-year allocations, achieving a break-even position at the end of 2021-22 would have been a significant challenge and require significant reductions to service delivery.

Chart 2: Capital Del Budget v Expenditure 2017-18 to 2021-22



PSNI’s capital budget has increased steadily over the past 5 years from just under £30m in 2017-18 to £56m in 2021-22. This much needed capital investment is required to deliver our strategies especially within Estates, ICS and Transport to ensure PSNI has a modern and fit for purpose estate and fleet of vehicles, and to digitise and transform our ways of working to ensure we deliver community-focused policing within Northern Ireland.

Further capital investment is required in future years especially to deliver a New Police College and headquarters to continue with our modernisation and transformation Strategies.

Financial Outlook

The Police Service is committed to shaping our business to deliver the outcomes set in the Policing Plan and to build a modernised policing service.

The Northern Ireland Executive published a draft budget for 2022-25 for consultation which proposed a mainly flat budget allocation for policing. However, this has now stalled, which creates uncertainty for the Service and makes financial planning challenging.

We have prepared a Resource Plan for the financial years 2022-23 to 2024-25 based on the previously published draft budget and the Policing Board have approved the first year of this plan, which will be implemented until greater clarity is provided.

The implementation of the plan will have real consequences on service delivery, resilience and modernisation, with stark choices as to how to prioritise demand and management risk in the coming years.

In addition, the annual budget settlements financed from a number of separate sources adds complexity and uncertainty. We continue to make the case that a multi-year, consolidated funding settlement is required to enable more effective planning.

Environmental matters

The Police Service of Northern Ireland is committed to ‘Keeping People Safe’ whilst delivering continuous environmental improvement. Our ‘Sustainability Strategy’ was launched during the year which incorporates our desire to expand sustainability consideration beyond the built estate into all areas of our operations. We aim to minimise the impact we are having on our environment by; greatly reducing emissions, reducing water consumption, reducing waste and moving waste up the waste hierarchy wherever possible, making smarter procurement choices that take into account finite resources and impact on our natural world.

For the first time we seek to more fully integrate the social impacts of our organisation into our sustainability activities. Since the publication of the Social Value Act in 2012, public bodies have defined how both their procurement activity and their core business activities can support the realisation of social value across the communities within which they operate. Through this strategy we seek to do more to identify and measure our social value to fully understand our influence and strengthen our impact. Establishing a better understanding will allow us to be clear on key areas of focus moving forward and be able to measure and report on our progress.

The economic impacts of sustainability have been considered as part of the sustainability strategy, as a publicly funded body ensuring the best use of all our resources is incumbent upon us. In many instances reducing our impact will have a positive effect financially – reducing consumption and waste, improving energy efficiency, reducing travel and using digital technology to host meetings all save money in the longer term.

Over the year, the total energy consumption of the Estate decreased by 3.3% with Energy Efficiency (kWh/m²) of the Estate also increasing by 3.3%. Carbon Dioxide levels are down by 6%, due to an increase proportion of natural gas and renewables in the UK electricity grid mix thus reducing the CO₂ conversion factor for electricity. Water has increased by 4% due to a number of underground leaks and the increase in meter replacements throughout the year.

Estate Targets

	2021-2022	2020-2021	% Change	Govt target
Total Utility Energy Consumption [Gigawatt hours (GWh)]	84.9 GWh	87.8 GWh	Down 3.3% on last year. Target % reduction for 2022/23 now 3.7% to achieve 60 GWh by 2030.	30% reduction on net consumption by 2030, 2016/17 Base year
Energy Efficiency [Kilowatt hours per square metre (kWh/m²)]	289 kWh/m ²	298 kWh/m ²	Down 3.3% on last year. GIA revised from the latest Asset Inspection Reports. Energy Efficiency down 20% on 99/00 base year.	n/a
Carbon Dioxide Emissions	18,338 tCO ₂	19,412 tCO ₂	Down 6% on last year. Down 50% on 99/00 base year.	n/a
Renewable Energy procured	100%	100%	Electricity procured with 100% green electricity.	n/a
Water Consumption	102,322 m ³	97,987 m ³	Water consumption increased by 4% due to a number of underground leakage within the Estate.	PSNI internal target set at 95,000 m ³ per year, Not Achieved

Partners

The Police Service of Northern Ireland is a member of the Department of Justice Sustainability Group and works with a range of governmental and non-governmental partners to enhance our sustainability and improve our initiatives including the Belfast City Council and Belfast Harbour.

Social and community issues

The tradition of generous charitable giving by officers and staff of the Police Service has continued, with £190k donated through Public Sector Payroll Giving in 2021-22. This giving to charitable causes is supplemented by numerous fund raising events throughout the Service during the year.

Human Rights

The Human Rights Act is fundamental in how we police. Key articles include Article 2, in which we have a duty to take reasonable steps to protect an individual's life and Article 8 in which we have a duty to take appropriate steps to ensure respect for private and family life. The Police Act also includes accountability mechanisms including the NIPB which has a statutory duty to monitor our performance in compliance with the Human Rights Act 1998.

Anti Corruption

PSNI has a dedicated Anti Corruption Unit. The purpose of this unit is to support the PSNI's commitment to honesty and integrity and to prevent dishonest, unethical and unprofessional behaviour by ensuring that the police officers and staff who serve our community on a daily basis reflect these values of honesty and integrity. PSNI also has an Anti-Fraud and Bribery, and a Whistle Blowing Policy to support the reporting and investigation of any instances of fraud, bribery or departures from the PSNI code. A Professional Standards Governance Board also provides oversight in this area.



Simon Byrne
Chief Constable
Police Service of Northern Ireland
29 June 2022

ACCOUNTABILITY REPORT

Chief Constable's Report

The purpose of the Chief Constable's Report is to explain the composition and organisation of the PSNI and how these arrangements have supported the achievement of its objectives during 2021-22.

Members of the Strategic Management Board (SMB)

Members of the SMB that served during the 2021-22 year were as follows:

Chief Constable

Simon Byrne

Deputy Chief Constable

Mark Hamilton

Chief Operating Officer

Pamela McCreedy

Assistant Chief Constable Justice

Alan Todd (previously Local Policing)

Assistant Chief Constable Crime

Mark McEwan

Assistant Chief Constable Operational Support

Chris Todd

T/Assistant Chief Constable Operational Support

John Roberts

Assistant Chief Constable Local Policing

Bobby Singleton (Previously Justice)

Assistant Chief Officer Corporate Services

Mark McNaughten

Assistant Chief Officer Strategic Planning and Transformation

Aldrina Magwood

T/Assistant Chief Officer People and Organisational Development

Will Young¹

Acting Assistant Chief Constable Justice

Melanie Jones²

Acting Assistant Chief Constable Operational Support

Sam Donaldson²

Non-Executive Members

Stephen Hodkinson

Fiona Keenan

Gerald Crossan

Ian Jordan

Further details including appointment dates are provided in the Remuneration and Staff Report section.

1. Member was on secondment in-year from BSO Leadership Centre.
2. Members undertook a period of acting Assistant Chief Constable during November and December 2021 while their substantive counterparts were undertaking training.

Corporate Governance

Corporate Governance within PSNI operated through a formal structure of Corporate Governance Committees and Delivery Groups. The PSNI currently has six key Governance Committees:

- Strategic Management Board
- Service Investment Board
- Service Performance Board
- People and Culture Board
- Service Transformation Board
- Audit and Risk Assurance Committee

The Strategic Management Board (SMB) sets the tone and direction of the organisation. SMB, chaired by the Chief Constable is the final decision making forum for the organisation.

The purpose of the Service Investment Board (SIB) is to provide the Chief Operating Officer with a forum to consider all major investments and use of resources. The Investment Board is forward focussed and scrutinises significant plans to start or vary major expenditure or projects, providing assurance about the overall strategic direction.

The purpose of the Service Performance Board (SPB) is to ensure the Deputy Chief Constable has ongoing confidence in the organisational delivery against the Policing Plan and around key performance priorities.

The People & Culture Board focuses on those strategic matters which relate to the employment of all colleagues in PSNI. It will provide oversight that the culture embedded in PSNI is aligned to its strategy, purpose, mission and values.

Service Transformation Board, seeks to challenge organisational structures and culture to create a more agile and sustainable organisation. Its purpose is to drive and support the changes required to deliver the Policing Plan and the projects outlined in the Service Modernisation Plan (Horizon 2025). The Transformation Board focuses on the prioritisation, monitoring and evaluation of the Plan as well as the sharing of lessons learned.

The role of the Audit and Risk Assurance Committee is to advise the Chief Constable on the adequacy of internal control arrangements including risk management, information assurance and governance. This committee consists of four Non-Executive Members, one as Chair, with members of the SMB, Internal and External Audit, the Policing Board and the Department of Justice in regular attendance.

Company directorships

Members of SMB held no company directorships or other significant interests which conflict with their management responsibilities.

Business Interests

PSNI provides guidance and direction regarding acceptable behaviour or activity by a member of the Police Service in a non-work capacity. There may be occasions when an officer or staff member wishes to pursue an additional business interest or secondary occupation. Reasons for this may be to pursue a hobby, to prepare for retirement, or to supplement income. Whatever the reason, the police service and the public have a right to expect that police officers are primarily focused on the needs of the public. Any officer who wishes to apply to register a business interest must submit a written application.

Service Instructions are published to;

- provide guidance as to what factors should be taken into consideration when considering business interest applications;
- provide guidance in relation to what business interests are likely to be incompatible with employment in the Police Service;
- to outline an applicant's responsibilities with regard to applications, record keeping and conduct; and
- to outline the application, decision-making and review processes.

A copy of the current service instruction can be accessed at [here](#).

Non-current assets

Details of the movement in non-current assets are set out in notes 5 and 6 to the Accounts. There are no significant differences between the market values and book values of land and buildings to be disclosed. Details of the PSNI Estate Strategy can be found at <https://www.nipolicingboard.org.uk/estate-strategy>

Research and development

PSNI has no activities in the defined field of research and development.

Charitable donations

PSNI made no charitable donations during the year.

Personal data related incidents

Up to the end of May 2022 a total of 121 incidents and 32 complaints were processed relating the 2021-22 financial year. PSNI self-referred 8 incidents for consideration to the Information Commissioner's Office ('ICO'), a decrease from the 13 notifiable incidents in last year's statement.

Pension liabilities

The pension liabilities of Police Officers are accounted for separately in the PSNI Police Pension Accounts. Pension benefits and liabilities for Police Staff are provided through the Principal Civil Service Pension Scheme (NI). See further details in the Remuneration and Staff Report on page 65.

Audit services

The Financial Statements for 2021-22 are audited by the Comptroller and Auditor General for Northern Ireland (C&AG), who heads the Northern Ireland Audit Office and is appointed by statute and reports to Northern Ireland Assembly. His certificate and report is produced at pages 87 to 91.

So far as the Accounting Officer is aware, there is no relevant audit information of which the entity's auditors are unaware and the Accounting Officer has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information. 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 the Financial Statements was £106,250 (2020-21: £103,000). This includes the audit fees in respect of the Main Police Account including the Police Fund and Police Property Fund £86,500 (2020-21: £84,000), and the Police Pension Scheme Accounts £19,750 (2020-21: £19,000).

The C&AG may also undertake other statutory activities that are not related to the audit of the body's Financial Statements such as Value for Money reports.

The Department of Justice will lay the accounts on behalf of the PSNI.

Chief Constable's Annual Report

A full certified copy of the Annual Report and Accounts will be available on the PSNI's website (www.psni.police.uk)

Police Pension Scheme Accounts

Financial Statements for the Police Pension Scheme Accounts are prepared separately and will also be available on the PSNI's website.

Statement of Responsibilities of the Chief Constable

Under Part 2, Sections 12(1), 12(2) and 12(3) of the Police (Northern Ireland) Act 2000, as amended by the Police (Northern Ireland) Act 2003 and Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010, the Chief Constable of the PSNI is required to prepare a statement of accounts on behalf of the Northern Ireland Policing Board, in the form and on the basis directed by the Department of Justice. The annual financial statements are prepared on an accruals basis and must give a true and fair view of the state of affairs of the PSNI and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Chief Constable of the PSNI is required to comply with the requirements of the Government Financial Reporting Manual in particular to:

- observe the Accounts Direction issued by Department of Justice, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed and disclosed and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis; and
- confirm that the Annual Report and Accounts as a whole 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 Accounting Officer for the Department of Justice appointed the Chief Constable of the PSNI as Accounting Officer for the PSNI. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the assets of the PSNI, are set out in Managing Public Money (NI).

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 PSNI auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

Scope of responsibility

I have been appointed as the Accounting Officer for the Police Service of Northern Ireland (PSNI), by the Accounting Officer of the Department of Justice (DOJ) to whom I am directly accountable. My responsibilities as PSNI Accounting Officer are contained in the Police (Northern Ireland) Act 2000, the Department of Finance (DoF) document Managing Public Money (NI) and the Management Statement and Financial Memorandum agreed with the DOJ.

As PSNI Accounting Officer I have responsibility for maintaining a sound system of internal control. The internal controls support the achievement of PSNI's policies, aims and objectives which are set by the Northern Ireland Policing Board (NIPB), while also safeguarding the public funds and assets for which I am personally responsible as Accounting Officer. This responsibility is undertaken in accordance with the requirements of the DoF document Managing Public Money (NI).

PSNI is committed to providing for staff an environment that is, as far as is reasonably practicable, safe and free from risk to health. Policing in Northern Ireland is both exceptional and unique. Therefore, what would be considered 'critical' in any other UK policing jurisdiction and the context against which all policing activity and relationships are delivered, including health and safety statutory compliance. This is reflected in the health and safety approach necessary when considering "suitable and sufficient" control measures and the associated safe systems of work in order to provide an effective frontline service delivery to the community whilst still complying with the statutory obligations on PSNI.

Health and Safety

The PSNI Executive Health & Safety Committee monitors the work of the PSNI Health & Safety Branch supporting frontline Policing, ensuring that timely professional advice is provided and that both proactive and reactive health and safety policies and procedures are developed, implemented, monitored and reviewed ensuring bureaucracy is kept to the minimum.

The PSNI Governance Framework

The governance structure of PSNI reflects our unique statutory position, balancing the need for appropriate controls and oversight, while preserving the operational independence of the role of Chief Constable. This balance is recognised in the Police (Northern Ireland) Act 2000 and the Management Statement and Financial Memorandum issued by the DOJ.

It is essential that PSNI is seen to uphold the highest standards in its own operations and, for this purpose, I am held to account on a regular basis by the NIPB. The NIPB is a statutory non departmental public body consisting of ten locally elected political representatives and nine independent members, to whom I have statutory responsibilities. The Northern Ireland Policing Board plays a key role in the accountability framework for policing in Northern Ireland.

I recognise that the governance structures for PSNI set out within the Police (Northern Ireland) Act 2000, incorporating the oversight functions of the NIPB and PSNI as two separate but linked organisations, are unique and not replicated for any other public sector body. Where the requirements of the Act and the Corporate Governance Code differ, PSNI will always seek to comply with the Act, which reflects the wishes of Parliament. I have assessed the PSNI governance arrangements against the Governance Code and found that NIPB and PSNI arrangements when taken together comply with the Code to the extent that it is relevant and meaningful.

Northern Ireland Policing Board (NIPB)

The NIPB is a non-departmental public body and separate from PSNI. It produces its own annual report and accounts, including a governance statement. The NIPB has a statutory role in “securing the maintenance of the Police in Northern Ireland, and shall secure that the Police, and the police support staff are efficient and effective”. Their governance structure in undertaking this role is contained in the NIPB governance statement and can be found at: www.nipolicingboard.org.uk.

The NIPB is required to meet at least eight times each year for the purposes of receiving and considering a report on policing from the Chief Constable. The NIPB also has a structure of committees that meet on a regular basis to consider specific areas of Policing and PSNI business areas. The NIPB has a statutory requirement to secure continuous improvement in the way the Chief Constable functions in regard to economy, efficiency and effectiveness, and to monitor the performance of the police, trends and patterns in relation to complaints against the police, trends and patterns in crimes, and recruitment to the police and police staff. Reporting against the annual Policing Plan continued throughout the period to ensure ongoing accountability.

This demonstrates the unique governance arrangements contained in the Police (Northern Ireland) Act 2000 that exist between PSNI and NIPB, and why the NIPB scrutinises the work of PSNI through its Board and Committee structure. There is a clear division of responsibility between the NIPB Chairperson and myself; the Chairperson is responsible for the leadership and effective working of the NIPB, and I am responsible as PSNI Accounting Officer for the implementation of PSNI strategy and making operational decisions relating to policing. The requirements in the Corporate Governance Code are provided for under these arrangements.

Leadership Team

As Chief Constable I am supported by the Service Executive Team (SET), which is the PSNI Senior Management Team, consisting of a Deputy Chief Constable, Chief Operating Officer and Assistant Chief Constables/Officers.

During the 2021-2022 financial year there were a number of changes within the SET which are fully outlined in the Chief Constable’s Report at page 46.

Governance Structure

The leadership team meets formally each month as the Strategic Management Board (SMB) to provide executive management and governance to the operations and delivery of the PSNI. The SMB consists of PSNI Service Executive Team plus the Non-Executive Chair of the Audit and Risk Assurance Committee (ARAC) supported by a Non-Executive Member on a rotation basis. SMB is supported in its work by a number of other governance boards.

The figure below outlines the current PSNI Governance Schematic:

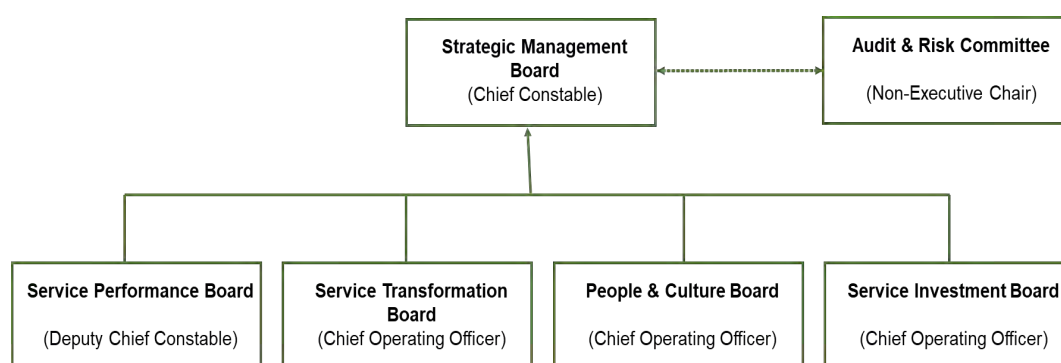


Chart 1: PSNI Strategic Governance Schematic

SMB undertook a self-effectiveness review in May 2022 assessing performance over the financial year 2021-22. SMB was perceived to be cohesive and provide appropriate challenge. Levels of satisfaction were generally high, with the management of risk considered particularly strong by respondents. The self-effectiveness review will be considered as part of the ongoing review of governance which aims to enhance existing arrangements.

The SMB provided strategic direction for PSNI over the period.

Attendance by the members during the year at SMB meetings is set out below:

Members for 2021-22	Number of SMB meetings eligible to attend	Number of SMB meetings attended
Simon Byrne	12	10
Mark Hamilton	12	8
Pamela McCreedy	12	10
Alan Todd	12	12
Mark McNaughten	12	12

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Members for 2021-22	Number of SMB meetings eligible to attend	Number of SMB meetings attended
Mark McEwan	12	4
Bobby Singleton	9	5
Jonathan Roberts	9	7
Will Young	7	7
Sam Donaldson	3	3
Melanie Jones	3	3
Aldrina Magwood	1	1
Chris Todd	1	1
Non -Executive Members		
Stephen Hodkinson (ARAC Chair)	12	11
Gerry Crossan (ARAC Member)	4	4
Ian Jordan (ARAC Member)	4	4
Fiona Keenan (ARAC Member)	4	4

Attendance at SMB is prioritised by members however due to operational responsibilities, attendance at national courses or other commitments, there are occasions when it is not possible for all members to be present. Details of those deputising are included for continuity.

ARAC consists entirely of independent members, chaired by an independent Chairperson with three other independent members, and is compliant as far as possible with the National Audit Office’s Audit Committee Self-Assessment checklist, and the “HM Treasury Audit Committee Handbook”.

ARAC met four times during 2021-22, providing me with assurance on issues of internal control, governance and risk. The Committee is informed from a number of sources, one being the Head of Internal Audit who issues an independent opinion on the adequacy and effectiveness of PSNI’s system of internal control.

Based on the work completed by Internal Audit, with the exception of those assignments which have received a “limited” assurance rating, a ‘Satisfactory’ level of assurance has been provided by Internal Audit in relation to governance risk management and control.

Appropriate action is taken by PSNI to address issues where a “limited” assurance level has been issued by Internal Audit, and where issues of a Priority 1 and / or a Priority 2 nature (using the prioritisation matrix for Internal Audit recommendation as classified by the DoF) have been raised. There was one Priority 1 issue raised by Internal Audit in 2021-22 in relation to mandatory training. Further detail on specific areas is provided in the “Significant Internal Control Issues” section of this report.

Risk and Control Framework

The SET and SMB assess how the achievement of our policies, aims and objectives might be affected by the risks we face, and the internal control framework is designed to mitigate those risks. The framework has been in place across 2021-22. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives, and it therefore provides reasonable rather than absolute assurance of effectiveness.

The internal control framework, which accords with DoF guidance seeks to reflect best practise, is an ongoing live process identifying and prioritising the risks to the achievement of organisational policies, aims and objectives. I have put in place arrangements to ensure that a proper evaluation of the balance of the cost of control and the risk encountered is part of the PSNI decision making process. The internal control systems ensure that PSNI’s assets and resources are utilised with regard to the overall value for money to public funds.

Within PSNI we manage our business with a view to the risks we face, using appropriate control systems. This process is embedded in how we undertake our responsibilities and includes clearly defined policies and processes, effective financial management and the identification and management of risks.

Risk is managed on an ongoing basis through the SMB and ARAC. The Corporate Risk Register is managed continually and all risks are reviewed to ensure that the ratings and content reflects the current situation. Five new risks were escalated to the Corporate Risk Register during the period. All the risks were reviewed in the reporting period and a number were rewritten. There are currently eight risks on the Corporate Risk Register, with each one managed by a member of the SET.

To ensure that we continue to respond to our changing environment, PSNI's strategic objectives are translated to our operations through working towards meeting the Northern Ireland Policing Plan, and by clearly defined accountabilities over the delivery of outputs and outcomes.

We continue to refine management information and business reporting to provide SMB and the NIPB with appropriate and timely management information to allow them to identify and respond to emerging risks.

Risk Management

Risk management is high on the business agenda and we manage risks in a structured manner. Consideration and mitigation of risk is crucial to the effectiveness of the system of internal control. The system of internal control is designed to maintain risk at a manageable level, based on risk appetite agreed by the SET to provide an acceptable level of assurance. Risk appetite will vary according to the perceived importance of the risks and their timing.

It is important that risks are managed at the appropriate level within the organisation. If a risk is considered sufficiently serious or wide ranging that it may impact on the wider organisation then it should be escalated with the next level of authority for consideration. Likewise risks can be for de-escalation when the residual risk rating is at the tolerable level.

Policies and instructions on PSNI service delivery and organisational management are developed, reviewed and communicated to staff through training and a variety of internal communications platforms. Adherence to service policies is expected of staff and process failures can lead to recommendations re content review, training and/or discipline.

All Chief Officers and Senior Managers together with ARAC have provided leadership to the risk management process throughout the reporting period. In addition the Corporate Risk Manager provides guidance and support across the organisation to enable all staff to manage risk.

PSNI has a risk management Service Instruction which describes the various roles and responsibilities of relevant positions within PSNI. The monitoring and reporting of risk management arrangements are included in the Service Instruction. Following on from the self-assessment audit of compliance against the Orange Book principles, we continue to make cultural changes and improvements to help ensure that effective risk management is integrated in the way we lead, direct, manage and operate our organisation. A new Policy and Service Instruction is expected to be published in early 2022-23 and will be fully cognisant of the principles and concepts outlined in the Orange Book.

Whilst risk management is embedded into the organisation, there is an issue with resilience resulting from the financial challenges. All Departments actively manage their individual risk registers and all have a common theme and link through to the PSNI vision and purpose of keeping people safe.

The Corporate Risk Register is managed by the Corporate Risk Manager and captures significant risks facing the organisation. The Risk Register is reviewed on a monthly basis by SMB which is responsible for approving changes. Changes to the register are ratified by SMB and reported to each ARAC meeting. The effectiveness of the risk management process is reported twice a year to SMB and ARAC.

Stewardship reporting is a key assurance control for the accountability, ownership and management of risks throughout PSNI. All Senior Officers and Staff provide a statement of risk management assurance twice per year confirming they have reviewed

the risks within their area of responsibility and assessed the management of the risks identified. This is part of a hierarchy of stewardship reporting from Heads of Departments and from ACC/ACOs through to the Stewardship Statement I provide to the Department of Justice at six monthly intervals.

Processes to manage operational risks incorporate those risks identified through the operation of the strategic tasking and coordinating process. Strategies for each priority are aligned with the actions necessary to manage the identified risk.

The ARAC, which consists of non-executive members, provides me with assurance that effective risk management, governance and control arrangements are in place. ARAC receives regular risk management updates, along with reports from internal and external audit. DOJ, NIPB and NIAO have standing invitations to attend the meetings of ARAC as observers, and also contribute to the business at the committee.

Details on the corporate risks faced by the PSNI during the year can be found in the Performance Report.

Anti-Corruption

It is important that the public has confidence in the integrity of their police service and I recognise that corruption threatens our ability to protect the public. The PSNI's Anti-Corruption Unit is set up to gather intelligence and monitor systems in order to detect corruption. It collaborates with partners and engages with staff to prevent the threat and proactively investigates officers and staff who are believed to be involved in wrong doing.

Sexual misconduct including abuse of position for sexual gain is one of the main anti-corruption priorities for the PSNI. A new team has been set up within the Professional Standards Department to review historical sexual and domestic misconduct cases involving police officers, in light of the tragic murder of Sara Everard. This will also support the PSNI's strategy on Tackling Male Violence Against Women and Girls (VAWG) which acknowledges that over the past five years 27 women and girls have been murdered in Northern Ireland. I aim to build trust and confidence in policing to tackle VAWG by protecting women and girls in public spaces, at home and online; by bringing offenders to justice and improving outcomes for victims; by accurately recording incidents and by engagement with a focus on prevention and early intervention.

Whistleblowing

The Police Service of Northern Ireland (PSNI) is committed to ensuring that individuals in their employment have a mechanism to report any suspected illegal or wrongful conduct without suffering any detrimental impact on them, their current or future employment opportunities. Concerns can be raised about any issue relating to suspected malpractice, risk to the organisation, abuse or any other form of suspected wrongdoing. Reports can be made openly, in confidence or anonymously. The PSNI Whistleblowing Service Instruction (SI3117) addresses the procedures and responsibilities of the organisation when protected disclosures are made by individuals

in their employment. The Service Instruction is being effectively and appropriately implemented by the organisation.

Statement of Information Risk

Together with the staff of PSNI, I have privileged access to data and information to support the discharge of the policing function and ensure that the work undertaken by PSNI is factual, accurate and complete.

The Service adopts the principles of the Cabinet Office's Security Policy Framework and complies with National Police Chiefs' Council policy and guidance on information assurance and the management of police information. The Home Office National Police Information Risk Management Team (NPIRMT) on 24 May 2021 received the PSNI's submission of a Governance and Information Risk Return (GIRR). This was reviewed and returned on 2 July 2021. Progress on improvements are submitted quarterly on a Risk Summary Statement (RRS). The function of NPIRMT has recently moved from the Home Office to the new Police Digital Services (PDS) and RSS returns are now being sent to the Information Assurance Team within PDS. We continue to comply with the Government Security Classification Policy (GSC) for marking information assets.

Annual comprehensive risk assessments of PSNI's two critical technical infrastructures – Barracuda Radio Network and Atlas Corporate Data Communications Network – are currently in progress. A major upgrade of the Barracuda Radio Network has been undertaken in 2021-22. Further additional security controls are currently being planned and being implemented under a major change project. The Network Defence Security Group is now embedded, featuring key stakeholders and business representatives, to oversee PSNI's response to the increasing 'cyber' threat. The Group's remit seeks to take action to address the five key incident management steps of 'Identify – Prevent – Detect – Respond – Recover.'

Assistant Chief Constable Operational Support Department fulfils the role of PSNI Senior Information Risk Owner (SIRO) and is supported by dedicated and suitably qualified, experienced Information Security and Records Management Units led by the PSNI Accreditor. Strategic Business Owners (SBOs) at Service Executive Team level, supported by a well-established network of Operational Business Owners (OBOs) at individual system level, oversee all of the information assets held by the Service.

At 24 January 2022, 82 PSNI operational information systems running on the corporate network infrastructure were accredited; 6 accreditations are currently under review; a further 2 accreditations were in progress; and, risk management activity for 12 major ICT projects in development were being supported.

Reports on the activities of the Information Security and Records Management Units, including the accreditation status of all the Service's corporate information systems, are presented to the Information Governance Delivery Group (IGDG) quarterly with incremental reports to the SIRO on a monthly basis.

The Service Policy on Information Management is supported by Service Instructions on Information Security, including 33 technical security standards, and Records

Management. The PSNI Risk Appetite Statement covering all our information assets was updated and approved by the Information Governance Delivery Group 27 May 2021. With the introduction of the new PSNI Record Review Retention and Disposal (RRD) Schedule in 2020, record reviewing process have been redesigned, reviewers trained and records are being reviewed in line with the new schedule.

A comprehensive programme of both information security and records management education and awareness training, featuring Service-wide communiques, focused on topics such as remote working with PSNI information assets; email security and the threat of ‘phishing’; and password guidance. In addition, articles on information security and records management have appeared prominently on our Intranet pages and we have produced an educational video in collaboration with the Police College. All of these initiatives will continue in the future. Our information security and records management-related Service Instructions and Standards are regularly reviewed to take account of changes to remote and blended working practices. Due to the increasing cyber threat we commenced risk assessments on new initiatives such as video conferencing, remote laptops and the corporate network to maintain adequate protections for our sensitive information.

The Vision Statement in the current ‘PSNI Information and Cyber Security Strategy 2020 and Beyond’ seeks to create a culture that is embedded across the Service which enables the effective use of information to support our strategic policing aims. It supports our overarching intention of ‘Keeping People Safe by Keeping Information Safe’ in addressing five key strategic themes:

- Enhancing proportionate and affordable risk management activities
- Continuing to embed a culture of personal responsibility and accountability
- Supporting digital innovation and transformation of services – ‘Innovation Empathy’
- Ensuring safe and secure collaboration across an evolving cyber threat landscape;
- Meeting National Policing obligations.

The PSNI Records Management Strategy, “From Uncertainty To Clarity ...The Service Vision for Records Management” aims to prioritise a comprehensive records management culture across the Service, establishing the effective and efficient use of records to support strategic policing aims:

- We will understand what records we hold, where those records are, how long we require to retain the records and how we will keep them secure.
- Ownership of all records will be clear across all business units and we will meet our legislative and regulatory obligations for records management.
- We will provide infrastructures both digital and estates capable of storing all required hard copy and electronic records for the periods specified within the Service retention and disposal schedule.
- We will effectively manage all records through their life cycle in an effective and efficient manner including regular review and embedding records management principles by design in new systems and processes.
- Records Management principles will be understood by all staff and officers and we will embed a culture of personal responsibility and accountability.
- Archived records will be preserved.

Performance Management

Pulse is the new Performance Management Framework for the organisation. It is a set of working practices to evaluate how well all of our services have been provided and to inform choices to ensure or improve future service provision. The framework is designed to blend a retrospective evaluation of practice with a prospective consideration of risk and resilience. The Pulse Framework is supported by a Performance Portal that was launched during November 2020. The new PULSE Performance Framework therefore is a key component of achieving our ambitions, by ensuring that we remain a police service that demonstrates that we are efficient, effective and legitimate to the communities that we are proud to serve.

Personal Data Related Incidents

As PSNI Accounting Officer, I have responsibility for ensuring the security of personal data and to respond if there has been a breach or potential breach of the Data Protection Act. An internal audit of GDPR compliance is scheduled for July 2022 and will focus on the management and monitoring of data breaches and data protection impact assessments.

Up to the end of May 2022 a total of 121 incidents (i.e. an annual reduction of 58) and 32 complaints (i.e. an annual reduction of 17) were processed within the year. PSNI self-referred 8 incidents for consideration to the Information Commissioner's Office ('ICO'), a slight increase from the 5 notifiable incidents in last year's statement. Of the 32 complaints which were made in relation to PSNI's processing of personal data several were received from recidivist complainants and are mainly related to dissatisfaction with data subjects regarding (a) the lawfulness of obtaining their personal data (b) requested materials being withheld or (c) erasures/amendments to personal data not being facilitated.

The DPO provides quarterly reports to ARAC including incident and complaint trends and performance in terms of DPIA and DP training completion. Within these reports, the DPO highlights 'emerging issues' for the committee's consideration including Operation Skieppe (i.e. an incident where PSNI shared personal details with US Authorities). The ICO was proactively involved in PSNI's Gold Strategy Plan for Ops Skieppe which has been implemented in full including informing all data subjects of the matter. A number of queries have been received and claims initiated.

The Data Protection Officer is of the opinion that most incidents and their associated risks are being well managed internally now reducing the number of incidents that develop into high risk cases which would be required to be notified to the ICO and that the number of complaints can be attributed to increased awareness amongst data subjects of their rights within the Data Protection Act 2018.

The DPO provides quarterly reports to ARAC including incident and complaint trends and performance in terms of DPIA and DP training completion.

Review of Effectiveness

As PSNI Accounting Officer I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by several mechanisms, namely, the work of the Service Executive Team within the organisation who have responsibility for the development and maintenance of the internal control framework, including bi-annual stewardship statements and the work undertaken by internal and external auditors and the Audit and Risk Committee during the reporting period.

Significant Internal Control Issues

New issues for 2021-22

There was one significant issue identified during 2021-22 by Internal Audit.

PSNI Training and Development (Mandatory Training)

Internal Audit performed a review of Mandatory Training during 2021-22 and issued a draft limited assurance report in May 2022 that contained one priority 1 and one priority 2 recommendations. Mandatory Training is currently a risk on the Corporate Risk Register and previously extended derogations in relation to staff having not completed mandatory training have now expired. A proposal outlining potential future actions delivered to the SMB in October 2021 remains outstanding and must be advanced to mitigate the risks referred to, which, if realised, could impact public confidence in the PSNI. Internal Audit will continue to monitor progress in this area.

Prior year issues now closed

There were two significant issues identified by Internal Audit during the prior financial year which have been revisited and assessed as having been addressed. As a result, previous limited assurances in these areas have moved to satisfactory. Consequently, the PSNI no longer deem these to be significant internal control issues however they have been detailed below for continuity with prior year's report and completeness.

PSNI – Records Management

Internal Audit carried out a review of Records Management in 2018-19 and provided limited assurance. They provided a limited assurance and made a priority 1 recommendation that was broken down into three parts. A number of concerns were raised requiring improvement, these issues were subsequently addressed at a strategic level, and the assurance raised to satisfactory. Internal Audit's focus in 2021-22 was to determine organisational progress towards implementation, at an operational level, of the Records Management Strategy. Internal Audit completed a follow up in 2021-22 and is satisfied that two of these parts have been implemented, with the remaining part partially implemented. On this basis, Internal Audit raised the assurance level to satisfactory. Further regular internal audit reviews will be conducted to ensure compliance and progression of this strategy.

PSNI Expenses (Police Officers on Duty)

Internal Audit issued a limited assurance report in November 2020 which contained one priority 1 and four priority 2 recommendations. The key issue arising was in relation to the authorisation and checking of claims. Internal Audit performed a follow up review during 2021-22 and testing confirmed that all of the recommendations have been fully implemented and the assurance level has been upgraded to satisfactory.

All Internal Audit findings have been placed on the PSNI's Overview system to be addressed and progressed towards discharge.

Northern Ireland Audit Office

The Northern Ireland Audit Office has undertaken a range of external audit work on the organisation and completed its annual financial audit on PSNI's financial statements. NIAO have raised no significant issues or priority one recommendations following this work.

Ministerial Directions

No ministerial directions were received during the period.

Other Sources of Assurance

There are a number of other sources from which I draw assurance on the system of internal control. These include the work of those independent external bodies which provide a challenge function to the work of PSNI including:

The Northern Ireland Policing Board
The Department of Justice
Northern Ireland Audit Office
Her Majesty's Treasury
The Criminal Justice Inspectorate of Northern Ireland
Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services
Investigatory Powers Commissioner's Office
Human Rights Commission

Any issues of control weaknesses, identified from reviews carried out by these independent bodies in 2021-22, have been considered and action taken with progress on actions outstanding monitored through the "Overview" system.

SMB continues to keep its internal control arrangements under review in response to internal and external developments. SMB is independently advised by ARAC which meets throughout the year, and reports through its annual report, and regular meetings between the independent Chair of ARAC and the Chief Operating Officer. ARAC has concluded that overall the PSNI has recognised and discharged its responsibilities in respect of Corporate Governance, Risk Management and Internal Control Frameworks in a satisfactory manner throughout 2021-22.

Internal Audit submits regular reports on the management of key business risks, and the effectiveness of the system of internal control, making recommendations for improvement where appropriate. This is formally reported to ARAC at each meeting.

Accounting Officer's Statement of Assurance

I have considered the assurances provided by PSNI Senior Officers and Staff, ARAC, Internal Audit, External Audit and external scrutiny bodies.

As PSNI 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.



**Simon Byrne
Chief Constable
Police Service of Northern Ireland
29 June 2022**

Remuneration and Staff Report

The Remuneration and Staff Report summarises the PSNI's policy on remuneration of Board Members, Non-Executive Members and staff; it also provides details of actual costs and contractual arrangements.

Remuneration policy

The Department of Justice (DoJ) commissions the Police Remuneration Review Body (PRRB) to advise Ministers on the pay and conditions of Police Officers up to and including Chief Constable rank and covers all such Officers within Northern Ireland and England and Wales.

The PRRB are an independent body made up of eight members who are drawn from a range of backgrounds, including employment consultancy, HR, Labour Market economics, the public and private sectors, and former Police Officers. The Review Body is supported by an independent secretariat within the Office of Manpower Economics (OME), a non-statutory body funded by the Department for Business, Energy and Industrial Strategy.

The Review Body receives formal written and oral evidence on Police Officers' pay from the Police Service, the DOJ, Northern Ireland Policing Board (NIPB), the Police Federation of Northern Ireland (PFNI), the Superintendent's Association of Northern Ireland (SANI) and the Chief Police Officers' Staff Association (CPOSA). The Police Service of Northern Ireland submitted its written evidence for 2022-23 to the PRRB on 11 March 2022. This included evidence on a range of topics including the Government's Public Sector Pay Policy, pay, allowances, terms and conditions, affordability, settlements and earnings in the wider economy, and recruitment, retention and morale considerations.

The Review Body then makes recommendations on Police Officers' pay and conditions to the Minister for consideration. The DOJ advises of any Ministerial approval in respect of the Review Body recommendations and the Police Service then initiates the Pay Remit approval process.

Police Staff pay follows the terms and conditions as set out in the Northern Ireland Civil Service Handbook. Pay increases follow the Department of Finance published circulars.

Chief Officer Remuneration

The remuneration of PSNI Chief Officers is set by the Northern Ireland Policing Board. In reaching its recommendations, the Policing Board has considered the following:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional/local variations in labour markets and their effects on the recruitment and retention of staff;

- Government policies for improving the public services including the requirement on departments and other public bodies to meet the output targets for the delivery of services;
- the funds available to the organisation;
- the Government's inflation target; and
- the recommendation of the Senior Salaries Review Body and the Minister for Justice Recommendation on pay increases, and Chief Officer pay scales.

The Policing Board takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations.

Service contracts

The Policing Board is responsible for the appointment and service contracts of Chief Officers.

Chief Constable, Deputy Chief Constable & Chief Operating Officer

Chief Constable Simon Byrne	Appointed 1 July 2019
Deputy Chief Constable Mark Hamilton	Appointed 10 February 2020
Chief Operating Officer Pamela McCreedy	Appointed 1 March 2021

Assistant Chief Constables & Assistant Chief Officers

The permanent appointment dates for Assistant Chief Constables and Assistant Chief Officers appointed by the Board are as follows:

Alan Todd	25 April 2016
Mark McEwan	1 December 2020
Mark McNaughten	16 December 2021
Bobby Singleton	14 February 2022
Aldrina Magwood	1 March 2022
Chris Todd	7 March 2022

Full titles and positions are as contained within the Remuneration Report. A new Assistant Chief Officer for People and Organisational Development is due to start in June 2022.

Unless otherwise stated, Police Staff Chief Officers hold appointments which are open ended or until they reach retirement age. Other current appointments to the Strategic Management Board are on a temporary basis.

Provision for compensation on early termination, for anything other than misconduct, is subject to the advice of the Department of Justice.

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Salary and pension entitlement: (Audited Information)

Single total figure of remuneration, including prior year comparatives where applicable.

	Salary 2021-22 £000's	Salary 2020-21 £000's	Benefit in Kind 2021-22 to Nearest £100	Benefit in Kind 2020- 21 to Nearest £100	Pension Benefits 2021-22 to Nearest £1,000	Pension Benefits 2020-21 to Nearest £1,000	Total 2021-22 £000's	Total 2020-21 £000's
Chief Constable Simon Byrne	225-230	215-220	-	-	-	-	225-230	215-220
Deputy Chief Constable Mark Hamilton	195-200	190-195	-	-	73	395	270-275	585-590
Chief Operating Officer Pamela McCreedy	175-180	10-15 (175-180)	-	-	66	4	240-245	15-20
Assistant Chief Constable Local Policing Alan Todd	135-140	135-140	-	-	15	88	150-155	225-230
Assistant Chief Constable Crime Operations Mark McEwan	135-140	155-160	-	-	28	9	160-165	165-170
T/Assistant Chief Constable Operational Support John Roberts	120-125	70-75 (115-120)	-	-	101	105	225-230	175-180
Assistant Chief Constable Justice Bobby Singleton	115-120	5-10 (115-120)	-	-	93	43	210-215	50-55
Assistant Chief Constable Operational Support Chris Todd <i>(from 7 - 31 March 2022)</i>	5-10 (125-130)	-	-	-	2	-	10-15	-
Assistant Chief Officer Corporate Services Mark McNaughten	130-135	125-130	-	-	38	69	165-170	195-200
Assistant Chief Officer Strategic Planning and Transformation Aldrina Magwood <i>(from 1 – 31 March 2022)</i>	10-15 (120-125)	-	-	-	4	-	10-15	-
T/Assistant Chief Officer People and Organisation Development Will Young ² <i>(from 23 August – 31 March 2022)</i>	70-75 (120-125)	-	-	-	-	-	70-75	-
Acting Assistant Chief Constable Justice Melanie Jones <i>(from 12 November – 12 December 2022)</i>	10-15 (120-125)	-	-	-	63	-	70-75	-
Acting Assistant Chief Constable Operational Support Sam Donaldson <i>(from 11 November – 12 December 2022)</i>	10-15 (120-125)	-	-	-	42	-	50-55	-

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	Salary 2021-22 £000's	Salary 2020-21 £000's	Benefit in Kind 2021- 22 to Nearest £100	Benefit in Kind 2020-21 to Nearest £100	* Pension Benefits 2021-22 ² to Nearest £1,000	* Pension Benefits 2020-21 ² to Nearest £1,000	Total 2021- 22 £000's	Total 2020- 21 £000's
Non-Executive Member Gerald Crossan ³	5-10	5-10	-	-	-	-	5-10	5-10
Non-Executive Member Fiona Keenan ³	5-10	5-10	-	-	-	-	5-10	5-10
Non-Executive Member Ian Jordan ³	10-15	5-10	-	-	-	-	10-15	5-10
Non-Executive Member Stephen Hodkinson ³	25-30	25-30	-	-	-	-	25-30	25-30

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

1. Full year equivalent remuneration is shown in brackets where the member has not been in post for the full reporting year. The period of membership where not in post for the full year is shown below the relevant member's name. Some members who were substantively appointed in year (page 64) were temporarily promoted prior to this and so in these instances, prior year full year equivalents have not been provided.
2. Member's Pension Benefits are nil as they are on secondment and are not active scheme members.
3. As a non-executive member it is not appropriate to include a full time equivalent figure, as the member is paid a per diem rate for attending Board meetings. Their salary is non-pensionable.

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‘Salary’ includes gross salary; performance pay; untaken leave allowance, overtime; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation and any ex gratia payments.

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.

Salary and pension entitlement: Pay Multiples (Audited information)

2021-22 Organisation Total	£000's	2020-21 Organisation Total	£000's
Remuneration of Highest Paid all Employees		Remuneration of Highest Paid all Employees	
Total Remuneration	225-230	Total Remuneration	215-220
Median Total Remuneration	45.83	Median Total Remuneration	45.89
Ratio	4.85	Ratio	4.74
Police		Police	
Remuneration of Highest Paid Police Officer		Remuneration of Highest Paid Police Officer	
Total Remuneration	225-230	Total Remuneration	215-220
Median Total Remuneration	48.79	Median Total Remuneration	49.01
Ratio	4.56	Ratio	4.44
Police Staff		Police Staff	
Remuneration of Highest Paid Police Staff		Remuneration of Highest Paid Police Staff	
Total Remuneration	175-180	Total Remuneration	175-180
Median Total Remuneration	26.78	Median Total Remuneration	28.34
Ratio	6.63	Ratio	6.26

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid Executives in their organisation and the median remuneration of the organisation’s workforce.

The banded remuneration of the highest paid Executives in the PSNI in the financial year 2021-22 was £225,000-£230,000 (2020-21: £215,000-£220,000) which represents a 4.1% increase on prior year (2020-21: -11.1%). This was 4.85 times (2020-21: 4.74) the median remuneration of the workforce, which was £45,831 (2020-21: £45,887) representing a 0.1% increase on prior year (2020-21: 2.4%). This is consistent with the annual pay and reward policies for the PSNI as a whole as determined by remuneration policy.

No employees in 2021-22 or 2020-21 received remuneration in excess of the highest paid Executive.

Remuneration ranged from £19,764 to £226,000 (2020-21: £18,000 to £217,000).

The Total remuneration includes gross salary; performance pay; untaken leave allowance, overtime; recruitment and retention allowances; private office allowances

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and any other allowance to the extent that it is subject to UK taxation and any ex gratia payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions. As PSNI has two distinct pay structures, one for police and one for police staff, the median and pay multiples for each of these two pay structures has also been provided above.

In addition, to comply with additional requirements of Government FReM for the 2021-22 financial year, the median salaries of the workforce, stipulated in line with the two distinct pay structures, are set out below. As this is the first year of disclosure of additional percentiles, prior year comparatives are not included.

Financial year	Officers	25 th percentile pay ratio	Median pay ratio	75 th percentile pay ratio
2021-22	Police	6:1 (£38,428)	5:1 (£48,788)	4:1 (£55,758)
	Police Staff	7:1 (£24,298)	7:1 (£26,778)	6:1 (£31,659)
	Total	7:1 (£30,786)	5:1 (£45,831)	4:1 (£52,963)
2020-21	Police	-	4:1	-
	Police Staff	-	6:1	-
	Total	-	5:1	-

Gender Pay Ratios

In line with the government's commitment to publish Gender pay ratios PSNI has set out below the gender pay medians and means for the 2021-22 year.

	Male	Female
	£000s	£000s
Median	47.6	34.7
Mean	45.9	38.4

The Percentage of officers and staff per pay quartile is also shown below: The pay quartiles are set based on the remuneration of highest paid employee. Male and female officers and staff are all paid using the same pay scales for each grade/rank.

Quartile £000s	Male	Female
0-56	66.5%	85.8%
57-113	33.1%	14.1%
114-170	0.3%	0.0%
171-226	0.2%	0.1%

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Pension Benefits (Audited Information)

Audited Information	Accrued pension at pension age as at 31 March 2022 and related lump sum £000's	Real increase in pension and related lump sum at 31 March 2022 ² £000's	CETV at 31 March 2022 £000's	CETV at 31 March 2021 ³ £000's	Real increase in CETV £000's
Simon Byrne	-	-	-	-	-
Mark Hamilton ¹	95-100	2.5-5	2,306	2,219	16
Pamela McCreedy	10-15	2.5-5	163	113	33
Alan Todd ¹	80-85	0-2.5	1,758	1,729	16
Mark McEwan	50-55	2.5-5	838	767	11
John Roberts	50-55	5-7.5	1,199	1,054	105
Bobby Singleton	35-40	5-7.5	455	367	48
Chris Todd	0-5	0-2.5	2	-	1
Mark McNaughten	50-55 plus a lump sum of 100-105	2.5-5 plus a lump sum of 0-2.5	704	667	(18)
Aldrina Magwood	0-5	0-2.5	3	-	2
Will Young ²	-	-	-	-	-
Melanie Jones	55-60	2.5-5	1,425	1,345	68
Sam Donaldson	50-55	2.5-5	1,276	1,215	44

Note:

1. PSNI Police Officers have the option of electing for a lump sum paid on retirement (up to 25% of their total accrued pension benefits). The figures shown are the gross pension figures assuming no lump sum payment.
2. Members' real increase are zero where they are not active scheme members.
3. Values restated due to change in accrual type.

These pension benefits are provided through two pension schemes depending on the employment status of the individual.

Northern Ireland Civil Service (NICS) Pension Scheme

Pension benefits are provided through the Northern Ireland Civil Service pension schemes which are administered by Civil Service Pensions (CSP). This scheme is applicable to Police Staff.

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. At that time, members who on 1 April 2012 were within 10 years of their normal pension age did not move to alpha (full protection) and those who were within 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).

In 2018, the Court of Appeal found that the 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, the discrimination identified by the Courts in the way that the 2015 pension reforms were introduced must be removed by the Department of Finance. It is expected that, in due course, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period. The different pension benefits relate to the alternative schemes e.g. legacy PCSPS(NI) 'Classic', 'Premium' or 'Nuvos' (legacy scheme) or alpha. Scheme regulations made in March 2022, closed the PCSPS(NI) to future accrual from 31 March 2022, and all remaining active PCSPS(NI) members (including partially retired members in active service) moved to 'alpha' from 1 April 2022. This completes Phase One to remedy the discrimination identified by the Courts. Any pension benefits built up in the legacy scheme prior to this date are unaffected and PCSPS(NI) benefits remain payable in accordance with the relevant scheme rules. Phase Two will see the implementation of the Deferred Choice Underpin. That is, giving eligible members a choice between legacy scheme and alpha scheme benefits for service between 1 April 2015 and 31 March 2022. At this stage, allowance has not yet been made within CETVs for this remedy. Further information on the remedy will be included in the NICS pension scheme accounts which are available at <https://www.financeni.gov.uk/publications/dof-resource-accounts>.

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%.

Currently new entrants joining can choose between membership of Alpha or joining a 'money purchase' stakeholder arrangement with a significant employer contribution (partnership pension account).

New entrants who joined on or after 30 July 2007 were eligible for membership of the 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%.

Staff in post prior to 30 July 2007 may 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.

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

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

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

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 2021 was 3.1% and HM Treasury has announced that public service pensions will be increased accordingly from April 2022.

Employee contribution rates for all members for the period covering 1 April 2022 – 31 March 2023 are as follows:

Annualised Rate of Pensionable Earnings (Salary Bands)	1 April 22 to 31 March 23 Contribution rate – All members
£0 - £24,449.99	4.6%
£24,450 - 56,399.99	5.45%
£56,400-£153,299.99	7.35%
£153,300 and above	8.05%

The Northern Ireland Civil Service main pension schemes are unfunded multi-employer defined benefit schemes but PSNI 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.

For 2021-22, employers' contributions of £21,681,796 were payable to the PCSPS (NI) (2020-21: £20,627,148) at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands. This change is primarily due to the reduction in the SCAPE discount rate (as announced at Budget 2018) to 2.4% per annum above CPI. The contribution rates are set to meet the costs of the benefits accruing during 2021-22 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer contributions are age-related and range from 8% to 14.75% (2020-21, 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 £0, 0.5% (2020-21 £0, 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. There were no contributions due to the partnership pension providers at the reporting date. There were no contributions prepaid at that date.

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. Scheme Pension age is 60 for members of Classic, Premium, and Classic Plus and 65 for members of Nuvos. The normal scheme pension age in alpha is linked to the member's State Pension Age but cannot be before age 65. Further details about the NICS pension schemes can be found at the website <https://www.finance-ni.gov.uk/civil-service-pensions-ni>.

No individuals retired early on ill health grounds during 2021-22, there were no additional accrued pension liabilities in the year (2020-21: nil).

POLICE PENSION SCHEMES

Pension benefits for PSNI officers, including Full Time Reserves, are provided through the PSNI Police Pension Scheme, the New Police Pension Scheme (NPPS) and from April 2015 the 2015 Police Pension Scheme.

Police Pension Scheme (PPS)

This is a statutory scheme that provides benefits on an “Average Pensionable Pay (APP)” basis at age 55 regardless of rank. It is a defined benefits final salary scheme. All officers are entitled to work to age 60 and can apply for 5 yearly extensions after age 60.

For the year to 31 March 2022, employers’ contributions of £6,378,305 have been paid at the rate of 35.0% of pensionable pay. For 2020-21, employers’ contributions of £11,504,583 were paid to the PSNI PPS. In addition employers’ contributions totalling £3,886,579 have been paid for the year to 31 March 2022 in respect of ill-health retirements (2020-21: £3,841,446). To qualify for an ordinary retirement pension, an officer has to complete 25 years’ service and attain 50 years of age. Benefits accrue at the rate of 1/60th of APP for each year of service up to 20 years, and 2/60th for each year thereafter, up to a maximum of 40/60th of APP. There is an option for a lump sum to be paid on retirement, if the officer elects to give up (commute) up to 25% of the pension. Actuarial tables are used to calculate the lump sum. Members pay contributions of either 14.25% or 15.05% of basic pay dependent on pensionable pay. Pensions increase in line with the Consumer Prices Index effective 1 April 2011 (previously Retail Prices Index). On death, pensions are payable to the surviving spouse or children, subject to provisions within the scheme.

On death in service that is not as a result of an injury on duty (IOD) the scheme pays a lump sum benefit of twice pensionable pay, and there are also pension benefits for the spouse and/or children of the deceased. On death as a result of IOD, or death within 12 months of retiring as a result of an injury, a lump sum benefit of 5 times pensionable pay is payable, subject to scheme conditions. Medical retirement is possible in the event of serious ill health. Officers with less than 2 years’ service receive a lump sum benefit (gratuity), and those with more than 2 years’ service receive an ill-health pension, depending on the number of years of actual pensionable service.

This Scheme is now closed to new recruits from the 6 April 2006.

New Police Pension Scheme (NPPS)

For the period to 31 March 2022, employers’ contributions of £500,698 have been paid at the rate of 35.0% of pensionable pay. For 2020-21, employers’ contributions of £628,646 were paid to the PSNI NPPS. In addition employers’ contributions totalling £nil have been paid for the year to 31 March 2022 in respect of ill-health retirements (2020-21: £92,646).

To qualify for an ordinary retirement pension, an officer must serve to age 55. Benefits accrue at the rate of 1/70th of APP for each year of service up to a maximum of 35/70th of APP.

In addition to the pension a defined lump sum of four times pension is payable. Members pay contributions of 11%, 12.05% or 12.75% of basic pay dependent on pensionable pay. Pensions increase in line with the Consumer Prices Index. On death, pensions are payable to the surviving spouse, civil partner, unmarried partner or children, subject to provisions within the scheme. On death in service, that is not as a result of an injury on duty (IOD), the scheme pays a lump sum benefit of three times pensionable pay, and there are also pension benefits for the spouse, civil partner, unmarried partner and/or children of the deceased.

On death as a result of IOD, or death within 12 months of retiring as a result of an injury, a lump sum benefit of 5 times pensionable pay is payable, subject to scheme conditions. There is a 2 tier medical retirement pension for officers with over 2 years' service. If an officer is permanently disabled for the ordinary duties of a member of PSNI a standard ill health pension is awarded. If an officer is disabled from the ordinary duties of a member of PSNI and permanently disabled for any regular employment an enhanced top-up ill health pension could be awarded.

This Scheme is now closed to new recruits from the 1 April 2015.

The 2015 Police Pension Scheme (Northern Ireland)

From 1 April 2015 a new Career Average Revalued Earnings pension scheme was introduced. Members of the 1988 and 2006 schemes with tapered protection transitioned to the 2015 scheme by 31 March 2022. From 1 April 2022 all remaining contributing members of the 1988 and 2006 schemes moved into the 2015 scheme.

For the period to 31 March 2022, employer's contributions of £84,657,141 have been paid at the rate of 35.0% of pensionable pay. For 2020-21, employers' contributions of £78,192,117 were paid to the PSNI 2015 Pension Scheme. In addition employers' contributions totalling £2,972,232 have been paid for the year to 31 March 2022 in respect of ill-health retirements (2020-21: £1,509,598).

Benefits accrue at 1/55.3 of annual pensionable pay and receive annual uprating of Consumer Price Index (CPI) plus 1.25%. Benefits are payable in full from age 60 or on an actuarially reduced basis from age 55. A lump sum on retirement is not automatic but an officer can opt to commute up to a maximum of 25% of gross pension into a lump sum.

Members pay one of three contributions ranging from 12.44% to 13.78% of basic pay dependent on pensionable pay. On death, pensions are payable to the surviving spouse, civil partner, unmarried partner or children, subject to provisions within the scheme. On death in service, that is not as a result of an injury on duty (IOD), the scheme pays a lump sum benefit of three times pensionable pay, and there are also pension benefits for the spouse, civil partner, unmarried partner and/or children of the deceased.

On death as a result of IOD, or death within 12 months of retiring as a result of an injury, a lump sum benefit of 5 times pensionable pay is payable, subject to scheme conditions. There is a 2 tier medical retirement pension for officers with over 2 years' service. If an officer is permanently disabled for the ordinary duties of a member of PSNI a standard ill health pension is awarded. If an officer is disabled from the ordinary

duties of a member of PSNI and permanently disabled for any regular employment an enhanced top-up ill health pension could be awarded.

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 or Police 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) (Amendment) Regulations 2015 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

REAL INCREASE IN CETV

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

EMPLOYER PENSION COSTS

Pension costs for employer contributions noted above are stated as the actual cash payments made in 2021-22 (total £98,394,954 including ill health contributions).

Employer pension costs disclosed within the Staff Numbers and Related Costs note of £120,704,000 are reported on an accrual basis.

SEVERANCE PAYMENTS

Severance Payments have been made from 1 January 2001 to officers leaving the PSNI under the Voluntary Severance or Full Time Reserve programmes for the PSNI. The Schemes were developed in line with the recommendations of the Independent Commission on Policing (Patten) and it was necessary to fulfil Government commitments, to permit officers to leave from the planned date of 1 January 2001. These schemes are now closed and no further payments will be made.

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Compensation for loss of Office (Audited Information)

No payments for loss of office were made during 2021-22.

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:

	2021-22	2021-22	2021-22	2020-21
	Permanently Employed Staff £000's	Others £000's	Staff Costs Total £000's	Staff Costs Total £000's
Wages & salaries	423,234	5,658	428,892	423,080
Social security costs	47,920	-	47,920	46,203
Pension Costs	<u>120,704</u>	<u>-</u>	<u>120,704</u>	<u>118,680</u>
Total Staff Costs	<u>591,858</u>	<u>5,658</u>	<u>597,516</u>	<u>587,963</u>
Less recoveries in respect of outward secondments	<u>(904)</u>	<u>-</u>	<u>(904)</u>	<u>(789)</u>
Total net costs	<u>590,954</u>	<u>5,658</u>	<u>596,612</u>	<u>587,174</u>

**Average numbers of people employed:
The average number of whole-time
equivalent persons employed during the year
was as follows:**

	2021-22	2021-22	2021-22	2020-21
	Permanent Staff	Others	Total	Total
Directly Employed	9,402	-	9,402	9,578
Other	-	90	90	100
Staff engaged in Capital Projects	-	-	-	-
Total	<u>9,402</u>	<u>90</u>	<u>9,492</u>	<u>9,678</u>

**Reporting of Compensation and Exit Packages for all Staff 2021-22
(Audited information)**

Details of all compensation and exit packages for Police Officers and Police Staff are outlined below:

There are none to report for the 2021-22 financial year (2020-21: £nil).

Assumptions:

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme (Northern Ireland), a statutory scheme made under the Superannuation (Northern Ireland) Order 1972. There were no costs incurred in 2020-21 by PSNI.

Where early retirement has been agreed, the additional costs are met by the PSNI.

Ill-health retirement costs are met by the pension scheme and not included in the above, these costs are set out on pages 74 and 75.

Representativeness and Inclusion (HR)

Representativeness is a key enabler of legitimacy and public confidence in policing. It is only natural that when people see themselves represented within the Police Service of Northern Ireland they are more likely to feel understood and identify with policing. This is one of the key objectives within the policing plan, and details of the current representativeness data can be found on page 30 of the performance report.

The Policing Plan outcome refers to gender, community and socio-economic background. The People Strategy focuses on diversity in its fullest sense, the extent to which we represent society, inclusive of all groups and types of people. Attracting individuals from a range of lived experiences and backgrounds is also imperative in order to deliver an effective policing service. To do this we will build upon the foundation of 'Barriers to Recruitment' research carried out for police officer recruitment.

However representativeness needs to be mirrored in police staff recruitment, promotion and selection, and development across all roles, grades and ranks in the organisation. In order to improve the representation of different groups, we will review and reform our HR practices at all stages of the employment lifecycle.

Our ambition is greater than being representative alone; it extends to being an inclusive organisation where everyone feels welcome, are treated with dignity and valued as their authentic selves, and are confident to share their perspectives and ideas. Through the established partnerships with our minority and diversity staff associations and through the 'Your Voice' forum we will continue to engage and learn from the experiences of all members of the organisation. The People Strategy sets out an ambition to be progressive and go further and faster to be truly representative and inclusive.

We will continuously explore opportunities to develop inclusion within the Police Service through corporate guidance, including the review/establishment of:

Managing Staff with Disabilities Guidance

The purpose of this guidance document is to detail the actions that are required to comply with the statutory duty to make reasonable adjustments. This helps line managers get a better understanding of how they can support their staff.

Dignity at Work

The suite of policies are currently under review.

Exit Interview process

A new pilot began in October 2021. The purpose of an exit interview is to understand the reasons why people decide to leave and to seek feedback to enable the Police Service of Northern Ireland to improve the experience for others.

Transitioning at Work

The policy was approved in November 2021 and aims to outline the support that is available to individuals who are intending to or currently undergoing a transition.

Equality, Diversity and Inclusion

The Equality, Diversity and Inclusion (EDI) pages launched on the PSNI's intranet in April 2021. The pages represent a collective space for the sharing of ideas, the collation of a knowledge base in the area of EDI and the advocacy for recognition and empowerment of those who identify with minority groups and/or individual protected characteristics. There are continually updates and engagement was measured via 'hits' to our EDI pages with figures from April 2021 (when the pages were launched) to January 2022 showing nearly 8,000 hits from 1,760 unique users.

The Stronger Together Community of Interest

The first 'Stronger Together' workshop was held on the 30th November 2021 to examine the establishment of Stronger Together Communities of Interest to further support the work of the Staff and Support Associations. We want the Associations to feel that they can have their voices heard and play a key role in the co-design, co-development and co-delivery of our service. Further workshops are planned for the near future.

Gender Neutral Facilities

A Gender Neutral Toilets and Changing Facilities working group was established in May 2021. The purpose of this working group is to look into the installation of Gender Neutral Facilities across the organisation. At present, a pilot of these facilities is currently being planned for PSNI Garnerville.

Disability Support Network

The Disability Support Network was launched in July 2021. This network represents the views of colleagues who are affected by disability, personally or by caring for a loved one, raising awareness, ensuring that colleagues have the opportunity to have their views and experiences heard and enabling organisational and cultural change.

Employee Engagement

The Police Service maintains regular communications and contact with managers and staff through meetings, team briefings, internal blogs, intranet, seminars, circulars, information bulletins and staff newsletters. Internal communications are critical in ensuring that Police Officers and Police Staff are well informed of ongoing developments and are provided with regular updates on the issues that are impacting their working lives.

There are also well established arrangements for formal consultation with recognised Trade Union representatives on all significant developments and issues affecting Police Officers and Police Staff.

The PSNI has launched a number of staff surveys including:-

- Occupational Health and Wellbeing (OHW), Mental Health Service (MHS), Movember Organisational Wellbeing Survey February 2022 – which is designed to support the OHW Mental Health Service to strengthen its understanding of mental wellbeing in the organisation and workforce whilst enabling a review of the clinical effectiveness of some of the above interventions in the long term.

- Hybrid Working Survey – launched in March 2022. The aim of this survey is to ascertain people’s experiences of the new ways of working that have been developed during the pandemic and use this to inform our future working practice.
- OHW MHS Workforce Wellbeing Survey March 2022 - To ensure that the PSNI can demonstrate impact, outcome and evidence base the utility of ongoing work on the wellbeing of staff, the OHW Mental Health Service has been working in partnership with Movember’s evaluation team (The University of Cambria) to generate a suite of measures to evaluate the individual and systemic impact of the programme.
- Our People, Your Service Survey – launched April 2022. This survey is designed to collate views and opinions to shape the PSNI People Strategy Action Plan to serve as a living commitment to value Our People, Your Service and provide a route map towards a thriving modern organisation.

Recruitment

The Police Service of Northern Ireland considers that attracting and appointing high calibre and diverse applicants is key to providing an effective and efficient policing service to the community.

Our most recent Student Officer recruitment campaign launched in November 2021 and it was pleasing to record that around 5,300 candidates applied for this process. Throughout 2021-22, approximately 400 candidates have commenced the Student Officer Development Programme with further appointments planned throughout 2022-23.

In addition, we have undertaken an ambitious programme of police staff recruitment and have appointed about 200 candidates across a range of senior, professional and administrative roles within our current workforce establishment quota and ensuring affordability within budgetary constraints.

Learning and Development

The Police Service of Northern Ireland is fully committed to supporting the learning and development of all our people to achieve the highest professional standards and to build their capacity and capability into the future. Learning and Development must support strategic priorities, be relevant to business need and aligned to organisational direction. Associated annual delivery plans ensure that resource investment and programme design and delivery aligns with organisational direction including the Northern Ireland Policing Plan 2020-2025 and Annual Performance Plan 2022-2023, PSNI Horizon 2025, People Strategy 2025 and other emerging strategic plans over the coming years.

The Police Service of Northern Ireland understands that investment in the continuous development of our people is key to creating an empowered, engaged and confident workforce that feels valued and supported. The learning and development interventions fall into three main areas:

- Mandatory and refresher training for all staff;
- Initial training for new and newly promoted police officers and police staff; and
- Leadership and organisational development – supporting and embedding organisational cultural change through leadership and management development, change management approaches, talent management interventions and assisting the introduction of new methodologies, technologies, processes and equipment.

The Police College Northern Ireland also delivers licensed College of Policing training products in a variety of areas including Crime and Tactical Training.

Staff Composition

A breakdown of PSNI employees as at 31 March 2022 by gender is shown below;

	Gender Breakdown as at 31 March 2022*	
	Female	Male
Senior Executive Team	2 (18.2%)	9 (81.8%)
Senior Managers	535 (38.2)%	866 (61.8%)
PSNI Officers/Staff	3,135 (37.9%)	5,129 (62.1%)
All Personnel	3,672 (37.9%)	6,044 (62.1%)

*Figures are headcount and assume:

- Senior Executive Team includes the ranks of Chief Constable, Deputy Chief Constable, Assistant Chief Constable, Chief Operating Officer and Assistant Chief Officer;
- Senior Managers includes ranks Chief Superintendent to Inspector and Grades from G5 to EO1;
- PSNI Officers/Staff includes ranks Sergeant, Constable and Student Officer and Grades EO2, AO, AA and Industrial;
- Excludes Part-Time Reserves.

Health and Safety

PSNI is committed to providing for staff an environment that is, as far as possible, safe and free from risk to health. Policing in Northern Ireland is both exceptional and unique. Therefore, what would be considered ‘critical’ in any other UK policing jurisdiction is both normal and ongoing business for the PSNI and the context against which all policing activity and relationships are delivered, including health and safety statutory compliance. This is reflected in the health and safety approach necessary when considering “suitable and sufficient” control measures and the associated safe systems of work in order to provide an effective frontline service delivery to the community whilst still complying with the statutory obligations on PSNI.

PSNI Health and Safety Branch support frontline Policing by ensuring that timely professional advice is provided and that both proactive and reactive health and safety policies and procedures are developed, implemented, monitored and reviewed ensuring bureaucracy is kept to the minimum.

Disabled persons

In considering the need to meet our obligations under the Disability Discrimination Act (DDA) 1995 in relation to people with disabilities, we will strive to eliminate unlawful discrimination and harassment of disabled persons which is related to their disability,

promote equality of opportunity for people with disabilities and we will make reasonable adjustments which may necessitate removing barriers not experienced by non-disabled people. In particular, we will strive to promote positive attitudes towards people with a disability and encourage the participation of people with disabilities in public life.

Sickness absence data

The reported average number of working days lost due to sickness for 2021-22 are shown below, including comparatives. The figures show an overall increase in days lost for police officers, and police staff. PSNI continues to robustly manage sick absence and has targets for reduction in line with Government policy.

	Average Working Days Lost 2021-22	Average Working Days Lost 2020-21
Police Officers	16.05	11.14
Police Staff	11.15	7.95

The general increase in absences for 2021-22 is primarily linked to the rise in COVID-19 related conditions and in the context of the Delta and Omicron variants, changing circumstances encountered and government guidelines as a result of the pandemic. Excluding COVID-19 related absences, there has in fact been a 19.2% decrease in sickness absences on an overall organisational basis in 2021-22 compared to 2020-21.

Staff Turnover

During the 2021-22 year PSNI had a combined turnover of 5.1%. The turnover for police staff was 5.4%, and for police officers 5.0%.

Consultancy

PSNI incurred £1k expenditure on consultancy during 2021-22 (2020-21: £27,750).

Off Payroll Engagements

Table 1: For all off-payroll engagements as at 31 March 2022, earning £245 per day or greater	
No. of existing engagements as of 31 March 2022	1
Of which...	-
No. that have existed for less than one year at time of reporting.	-
No. that have existed for between one and two years at time of reporting.	-
No. that have existed for between two and three years at time of reporting.	1
No. that have existed for between three and four years at time of reporting.	-
No. that have existed for four or more years at time of reporting.	-

POLICE SERVICE OF NORTHERN IRELAND
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Table 2: For all new off-payroll engagements, engaged at any point between 1 April 2021 and 31 March 2022, earning £245 per day or greater	
No. of new engagements, or those that reached six months in duration, between 1 April 2019 and 31 March 2020	-
Of which...	-
No. assessed as caught by IR35	-
No. assessed as not caught by IR35	-
No. engaged directly (via PSC contracted to department) and are on the payroll	-
No. of engagements reassessed for consistency / assurance purposes during the year.	-
No. of engagements that saw a change to IR35 status following the consistency review.	-

Table 3: Off-payroll engagements, engaged at any point between 1 April 2021 and 31 March 2022, for Board members, deemed to be senior officials with significant financial responsibility, and earning £245 per day or greater	
No. of off-payroll engagements during the financial year	-
Total number of engagements of individuals both on and off-payroll	17

Assembly Accountability and Audit Report

LOSSES (AUDITED INFORMATION)

	2021-22	2020-21
Total number of losses	1,241	1,242
Total value of losses (£000)	438	980

There were no individual losses of more than £250,000 in 2021-22.

SPECIAL PAYMENTS (AUDITED INFORMATION)

	2021-22	2020-21
Total number of special payments	391	213
Total value of special payments (£000)	4,918	2,274

Details of special payments over £250k:

There were 3 payments of damages made in excess of £250,000 in 2021-22 to individuals following mediation in respect of legacy civil litigation.

REMOTE CONTINGENT LIABILITIES (AUDITED INFORMATION)

PSNI has no remote contingent liabilities to note.



**Simon Byrne
Chief Constable
Police Service of Northern Ireland
29 June 2022**

The Certificate and Report of the Comptroller and Auditor General

Opinion on financial statements

I certify that I have audited the financial statements of the Police Service of Northern Ireland for the year ended 31 March 2022 under 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. 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 Police Service of Northern Ireland's affairs as at 31 March 2022 and of the Police Service of Northern Ireland'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 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010 and Department of Justice directions issued thereunder.

Opinion on regularity

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

Basis for opinions

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

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

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

Conclusions relating to going concern

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

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

The going concern basis of accounting for the Police Service of Northern Ireland is adopted in consideration of the requirements set out in the Government 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 and the Chief Constable as Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Northern Ireland Policing Board and the Chief Constable as 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 report I do not express any form of assurance conclusion thereon.

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

I have nothing to report in this regard.

Opinion on other matters

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

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Justice directions made under the Police (Northern Ireland) Act 2000 as amended by the Police (Northern Ireland) Act 2003 and the Northern Ireland Act 1998 (Devolution of Policing and Justice Functions) Order 2010; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Police Service of Northern Ireland and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

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

Responsibilities of the Northern Ireland Policing Boards and the Chief Constable as Accounting Officer for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Police (Northern Ireland) Act 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 Police Service of Northern Ireland through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included 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 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;
- making enquires of management and those charged with governance on the Police Service of Northern Ireland's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Police Service of Northern Ireland's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: expenditure recognition, posting of unusual journals and misappropriation of assets;
- 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;

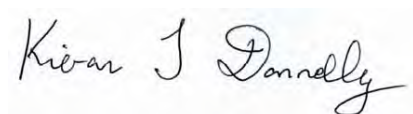
- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business; and
- applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing.

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

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

Report

I have no observations to make on these financial statements.



K J Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
1 Bradford Court
Galwally
BELFAST
BT8 6RB
4 July 2022

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure for the year ended 31 March 2022

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

	Note	2021-22 £000	2020-21 £000
Income:			
Revenue from contracts with customers	3	(3,255)	(3,273)
Other operating Income	3	<u>(8,446)</u>	<u>(7,038)</u>
Total Operating Income		<u>(11,701)</u>	<u>(10,311)</u>
Expenditure:			
Staff Costs	4	596,612	587,174
Depreciation, impairment charges and write offs	4	52,745	50,056
Provision Expense	4	44,525	42,121
Other Operating Expenses	4	<u>178,145</u>	<u>165,147</u>
Total operating expenditure		<u>872,027</u>	<u>844,498</u>
Net operating expenditure for the Year		<u>860,326</u>	<u>834,187</u>
Corporation Tax		<u>52</u>	<u>71</u>
Net expenditure for the Year		<u>860,378</u>	<u>834,258</u>
Other Comprehensive Net Expenditure			
Net (Gain)/Loss on Revaluation of Property, Plant & Equipment	5	(34,513)	(4,134)
Net (Gain) / Loss on Revaluation of Intangibles	6	32	(110)
Net Loss on Revaluation of Assets Held for Sale	7	-	220
Actuarial Loss	12	<u>176,110</u>	<u>21,970</u>
Comprehensive net expenditure for the year		<u>1,002,007</u>	<u>852,204</u>

The notes on pages 96 to 128 form part of this account.

Statement of Financial Position as at 31 March 2022

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

		2022	*Restated 2021
		£000	£000
	Note		
Non-current assets:			
Property, plant & equipment	5	729,770	692,102
Intangible assets	6	3,101	3,470
Trade and other receivables	9	<u>2,367</u>	<u>1,942</u>
Total non-current assets		<u>735,238</u>	<u>697,514</u>
Current assets:			
Assets classified as held for sale	7	3,180	3,050
Inventories	8	6,222	6,164
Trade and other receivables	9	33,928	26,994
Cash and cash equivalents	10	<u>3,748</u>	<u>4,546</u>
Total current assets		<u>47,078</u>	<u>40,754</u>
Total assets		<u>782,316</u>	<u>738,268</u>
Current liabilities:			
Trade and other payables	11	(111,595)	(102,309)
Provisions	12	<u>(54,309)</u>	<u>(58,945)</u>
Total current liabilities		<u>(165,904)</u>	<u>(161,254)</u>
Total assets less current liabilities		<u>616,411</u>	<u>577,014</u>
Non-current liabilities:			
Provisions	12	<u>(865,715)</u>	<u>(676,227)</u>
Total non-current liabilities		<u>(865,715)</u>	<u>(676,227)</u>
Total assets less total liabilities		<u>(249,304)</u>	<u>(99,213)</u>
Taxpayers' equity and other reserves:			
Revaluation Reserve		295,792	262,481
General Reserve		<u>(545,096)</u>	<u>(361,694)</u>
Total Equity		<u>(249,304)</u>	<u>(99,213)</u>

The notes on pages 96 to 128 form part of this account.

The financial statements on pages 92 to 128 were approved by the PSNI on 29 June 2022 and were signed on its behalf by:



Simon Byrne
PSNI Chief Constable
29 June 2022

**Statement of Cash flows
for the year ended 31 March 2022**

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

	Note	2021-22 £000	2020-21 £000
Cash flows from operating activities:			
Net Expenditure		(860,378)	(834,258)
Adjustments for non-cash transactions	4	95,836	92,177
(Increase)/Decrease in trade and other receivables	9	(7,359)	(1,009)
Increase/(Decrease) in trade and other payables	11	9,126	19,455
(Increase)/Decrease in Inventories	8	(58)	325
Use of Provisions	12	(35,783)	(33,119)
Movement relating to Capital Payables		<u>2,204</u>	<u>234</u>
Net cash outflow from operating activities		(796,412)	(756,195)
Cash flows from investing activities:			
Purchase of property, plant & equipment	5	(57,209)	(53,715)
Purchase of intangible assets	6	(30)	-
Proceeds on Assets Held for resale	7	330	40
Proceeds of disposal of plant, property & equipment		<u>451</u>	<u>482</u>
Net cash outflow from investing activities		(56,458)	(53,193)
Cash flows from financing activities:			
Grant from Sponsoring department		<u>851,912</u>	<u>806,857</u>
Net financing		851,912	806,857
Net (decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund			
		(958)	(2,531)
Receipts due to the Consolidated Fund which are outside the scope of the PSNI's activities	19	836	676
Payments of amounts due to the Consolidated Fund	19	(676)	(351)
Net (decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund			
		(798)	(2,206)
Cash and cash equivalents at the beginning of the period			
		4,546	6,752
Cash and cash equivalents at the end of period			
		3,748	4,546

The notes on pages 96 to 128 form part of this account.

**Statement of Changes in Taxpayers' Equity
for the year ended 31 March 2022**

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

	General Reserve £000	Revaluation Reserve £000	Taxpayers' Equity £000
* Restated			
Balance at 31 March 2020	<u>(314,243)</u>	<u>260,377</u>	<u>(53,866)</u>
Transfers between reserves	1,920	(1,920)	-
Actuarial Loss	(21,970)	-	(21,970)
Net expenditure for the year	(834,258)	-	(834,258)
Revaluation Gain	-	4,024	4,024
Grant from Sponsoring Entity	<u>806,857</u>	-	<u>806,857</u>
Balance at 31 March 2021	<u>(361,694)</u>	<u>262,481</u>	<u>(99,213)</u>
Transfers between reserves	1,174	(1,174)	-
Actuarial Loss	(176,110)	-	(176,110)
Net expenditure for the year	(860,378)	-	(860,378)
Revaluation Gain	-	34,485	34,485
Grant from Sponsoring Entity	<u>851,912</u>	-	<u>851,912</u>
Balance at 31 March 2022	<u>(545,096)</u>	<u>295,792</u>	<u>(249,304)</u>

The notes on pages 96 to 128 form part of this account.

Notes to the Accounts for the year ended 31 March 2022

1. STATEMENT OF ACCOUNTING POLICIES

These financial statements have been prepared in accordance with the 2021-22 Government Financial Reporting Manual (FReM) issued by the DOF. 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 for the PSNI and giving a true and fair view has been selected. The particular policies adopted by the PSNI 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, intangible assets and inventories. The main accounting policies adopted by the PSNI are summarised below.

1.2 Income

The PSNI has applied IFRS 15 to show revenue generated from contracts with customers. Revenue is measured based on the consideration specified in a contract with the customer or the legislated cost of an item. The PSNI recognises revenue when it transfers control over a product or service to a customer. The definition of a contract is expanded to include legislation and regulations which enable an entity to receive cash.

Nature of Goods and Services

The following is a description of the principal activities – separated by reportable segments – from which the PSNI generates its revenue.

Other Frontline Policing

Income is earned in respect of Firearms licences, where income is recognised on basis of provision of Firearms licence to hold, transfer, and amend a firearm. The costs of these items are set out in legislation.

Infrastructure Support Costs

Income earned from the Barracuda system is recognised when the service provides telecommunication services.

Income is earned from the provision of accident reports and associated items to third parties, and is recognised when the goods are provided.

Other Operating income is earned principally from Refunds & Contributions, Rental Income, and for the safety camera scheme. Income earned from the Home Office through the Assets Recovery Incentivisation Scheme (ARIS) and monies seized through the proceeds of crime act are also included.

PSNI also receives income from fixed penalties relating to speeding and red-light running detection activity. Following direction from HM Treasury the surplus of income over expenditure that has accrued in relation to these monies is shown as owing to the consolidated fund and disclosed separately within note 11 and note 19.

Income is stated on an Accruals basis, in accordance with FReM and is stated net of VAT. PSNI complies with the charging guidelines as laid down by the National Police Chiefs Council (NPCC).

1.3 Property, Plant and Equipment

Property, Plant and Equipment comprise Land, Buildings, IT and Communications, Plant and Equipment, Vehicles and Aircraft, and Assets in the Course of Construction.

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

On initial recognition assets are measured at cost including any costs required to bring them into working condition. Items classed as ‘Assets in the Course of Construction’ are recognised in the Statement of Financial Position, to the extent money has been or a liability has been recognised. In compliance with IAS 16 Property, Plant and Equipment, subsequent expenditure on an asset which does not meet the criteria of an enhancement or an improvement is treated as revenue. All Property, Plant and Equipment are reviewed annually for impairment and are carried at fair value. Fair value is usually determined from market-based evidence by appraisal undertaken by professional valuers. This appraisal is undertaken by Land & Property Services (LPS) on behalf of PSNI. LPS is an “External Valuer” as defined by the RICS Professional Valuation Standards. A rolling valuation is undertaken each year to ensure that the full Estate will be valued every five years.

The basis of valuation applied is governed by the RICS Valuation standards. Due to the nature of the PSNI property portfolio the following basis of valuation are applied. Operational Specialised assets, such as Police Stations, are valued at Depreciated Replacement Cost (DRC). Operational Non-Specialised Assets, such as Offices, are valued at market value based on existing use.

In accordance with IFRS, PSNI has secured an independent and professional valuation from Land & Property Services. They summarised each Land and Buildings asset into its constituent parts or components and they outlined their respective remaining lives. From this information, the PSNI calculated component depreciation in accordance with the requirements of IFRS. In compliance with IFRS disclosure requirements, separate disclosure is attributed to Dwellings (under Land & Buildings).

In respect of office sector as at the valuation date we continue to be faced with an unprecedented set of circumstances caused by Covid-19 and an absence of relevant/sufficient market evidence on which to base our judgements. Our valuations of office type properties valued using the comparative method including Lisnasharragh

and Garnerville are therefore reported as being subject to ‘material valuation uncertainty’ as set out in VPS 3 and VPGA 10 of the RICS Valuation – Global Standards. Consequently, in respect of these valuations less certainty – and a higher degree of caution – should be attached to the LPS valuation than would normally be the case.

The ‘material valuation uncertainty’ declaration, does not mean that the valuations cannot be relied upon. Rather, this explanatory note has been included to ensure transparency and to provide further insight as to the market context under which the valuation opinion was prepared. In recognition of the potential for market conditions to move rapidly in response to changes in the control or future spread of Covid-19 we highlight the importance of the valuation date.’

Non property assets are valued at fair value, using indices supplied by the Office for National Statistics.

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

1.4 Depreciation

Property, plant and equipment are depreciated at cost or re-valued amount at fixed rates on a straight line basis over the estimated useful lives of the assets. Assets in the course of construction are not depreciated until the asset is brought into use and transferred to the relevant asset group. Depreciation rates are as follows:

Buildings	up to 50 years
Plant and Equipment	5 to 40 years
Vehicles	4 to 10 years
IT and Communications	3 to 10 years
Aircraft	10 to 20 years
Intangible Assets	3 years or life of purchased licence

Buildings are depreciated using the componentisation method. Componentisation is the breakdown of buildings into the constituent parts. The constituent parts are then depreciated based on their individual value and estimated useful life. Land is not depreciated.

1.5 Intangible Assets

The PSNI has classified expenditure on software licences and general information software technology costing more than £5,000 as Intangible Assets. Software licences are included at cost and principally amortised over a 3 year period or the life of the Licence purchased which is estimated to be their useful economic life. Intangibles are revalued annually using indices provided by the Office for National Statistics.

1.6 Non-Current Assets Held for Sale

The PSNI has classified non-current assets as Held for Sale where their carrying amount will be recovered through sale rather than through continuing use. The condition is regarded as met only when the sale is highly probable and the asset is available for immediate sale in its present condition. Management must be committed to the sale and it should be expected to be completed or realised within one year from the date of classification.

Such assets classified as Held for Sale are measured at the lower of carrying amount and fair value, costs of sale for these assets have been provided for separately due to the specialised nature of the assets. These decommissioning costs are set out in note 12. Depreciation is not charged once an asset has been classified as Held for Sale, any downward revaluation or impairment of non-current assets Held for Sale is charged to the Statement of Comprehensive Expenditure.

1.7 Financial Instruments

A financial instrument is defined as any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. A financial instrument is recognised when, and only when the entity becomes party to the contractual provisions of the instrument. A previously recognised financial asset is derecognised when and only when the contractual rights to the cash flows from the asset expire, or the entity transfers the asset such that the transfer qualified for derecognition. A financial liability is derecognised when, and only when it is extinguished.

The PSNI annually assesses whether a financial asset or group of assets are impaired. Where there is independent evidence that an impairment loss below historical cost has occurred, the carrying amount is reduced with the loss being recognised in the Statement of Comprehensive Expenditure.

Financial instruments are initially recognised at fair value unless otherwise stated. Fair value is the amount at which an instrument could be exchanged in an arm's length transaction between informed and willing parties.

PSNI categorises the following balances to be financial instruments:

Trade and Other Receivables:

Financial Assets within trade and other receivables are initially recognised a fair value, which is usually the original invoiced amount and subsequently carried at amortised cost using the effective method less provisions for doubtful receivables. Provisions are made specifically where there is objective evidence of a dispute or inability to pay.

Cash and Cash Equivalents:

Cash and cash equivalents comprise cash in hand and current balances with banks which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

Trade and Other Payables:

Financial liabilities within trade and other payables are initially recognised at fair value, which is usually the original invoiced amount and subsequently carried at amortised cost using the effective interest method.

Risk Management:

The PSNI is not exposed to the same degree of financial risk faced by business entities. This is due to the organisation being essentially a non-trading entity and financed as a Non Departmental Public Body. It has no powers to borrow or invest in surplus funds and has limited year end flexibility. It is therefore exposed to little liquidity, currency or market risks. The PSNI does not hold any complex financial instruments and there is no impact on the financial risk of the organisation.

1.8 Pension Costs

Pension benefits are provided through the following defined benefit pension schemes. Police Staff are members of the Principal Civil Service Pension Scheme (NI), (PCSPS (NI)) which is an unfunded defined benefit scheme. The PCSPS (NI) produces its own resource accounts but PSNI is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2020 and details of this valuation are available in the PCSPS (NI) Resource Accounts.

Police officers are members of the PSNI Police Pension Scheme 1988 (the closed scheme), the New Police Pension Scheme, introduced from 6 April 2006, or from 1 April 2015 the Career Average Revalued Earnings or 'CARE' Scheme. PSNI contributes a percentage of pensionable earnings towards its employees superannuation, at the Accruing Superannuation Liability Charge (ASLC) rates, determined by the Government Actuary's Department and advised by HM Treasury.

A separate account is prepared showing details of the PSNI Police Pension Schemes.

1.9 Value Added Tax

Income and expenditure is shown exclusive of Value Added Tax, which in most cases is recoverable from HM Revenue and Customs, in accordance with the Value Added Tax Act 1994. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets.

1.10 Corporation Tax

The PSNI has had to register for corporation tax effective from April 2015. Corporation tax is calculated on any profits generated from the sale of assets, or through the use or rental of surplus properties. PSNI has no trading income.

1.11 Inventory

Inventory is stated at the lower of cost and net realisable value. Provision is made for obsolete, slow moving or defective items where appropriate.

1.12 Provisions

PSNI provide for legal or constructive obligations which are of uncertain timing or amount at the reporting date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk adjusted cash flows have been discounted as set out in HM Treasury PES (2021) 10. The following provisions (notes 1.13 to 1.16) are included in the PSNI Statement of Financial Position.

1.13 Provision for Compensation Claims

A provision for compensation claims are charged against net expenditure when it is assessed that a liability is likely to arise, based on average amounts paid in respect of each category of claim.

1.14 Provision for Injury Awards

Injury awards are valued under International Accounting Standard (IAS) 19 Employee Benefits by GAD. As such the provision is made for the costs of providing injury awards to Police Officers based on the current number of injury awards and also on estimated life expectancy of these pensioners. The provision also contains an estimate of possible future awards for current members. The liability is measured on an actuarial basis by the Government Actuary's Department (GAD).

1.15 Provision for Decommissioning Costs on Assets Held for Resale

Assets classified as Held for Sale are measured at the lower of carrying amount and fair value, costs of sale for these assets have been provided for separately due to the specialised nature of the assets. The provision will be utilised when actual costs are incurred on disposal.

1.16 Miscellaneous Provisions

PSNI Uniform Contract:

As part of an historic managed service contract, PSNI agreed to purchase any obsolete uniforms that are in possession of the contractor at the end of the contract. PSNI estimated the amount of uniforms which may need to be purchased back, based on usage levels. The organisation historically provided in full for this amount; the contract has now ended.

Early Retirement Costs:

PSNI has provided for the future obligations arising from staff being provided with Early Retirement under the Principal Civil Service Pension Scheme.

1.17 Contingent Liabilities

In addition to contingent liabilities disclosed in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, PSNI 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.

1.18 Leases

Finance Leases:

Leases of property, plant and equipment where PSNI holds substantially all the risks and rewards of ownership are classified as finance leases. PSNI did not hold any finance leases during 2021-22.

Operating Leases:

Leases where substantially all of the risks and rewards are held by the lessor are classified as operating leases. Rentals paid under operating leases are charged to the net expenditure account on a straight line basis over the term of the lease. In compliance with IAS 17 Leases, operating leases have been split between Land and Buildings and Other with all future commitments reported.

1.19 Employee Benefits and Staff Costs

In compliance with IAS 19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the costs of any untaken leave as at the reporting date. The cost of untaken leave has been determined from staff leave records. The PSNI has recognised, recorded and expensed all relevant staff costs as soon as it is obligated to honour them.

1.20 Critical Accounting Estimates and Key Judgements

The preparation of financial statements in conformity with IFRS requires the use of accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the PSNI'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 estimates and assumptions which have the most significant risk of causing a material adjustment to the carrying amounts are discussed below.

Depreciation of property, plant and equipment and Amortisation of intangible assets: Depreciation and amortisation is provided in the accounts so as to write-down the respective assets to their residual values over their expected useful lives and as such the selection of the estimated useful lives and the expected residual values of the assets requires the use of estimates and judgements. Details of the estimated useful lives are as shown in Note 1.4.

Impairment and Revaluation of property, plant and equipment:

Where there is an indication that the carrying value of items of property, plant and equipment may have been impaired through events or changes in circumstances, a review will be undertaken of the recoverable amount of that asset. Revaluations of Property and PSNI Aircraft are based on the assessment of independent experts, while all other assets are revalued using details of indices as published by the Office for National Statistics.

Injury on duty awards - life expectancy:

Provision is made for the costs of providing injury awards to Police Officers based on the current number of injury awards and also on estimated life expectancy of these pensioners. The liability is measured on an actuarial basis by GAD. Injury awards are valued under International Accounting Standard (IAS) 19 Employee Benefits by GAD.

Provisions for litigation claims and miscarriages of justice:

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.

1.21 Segmental Report

Under the requirements of IFRS 8 Operating Segments, PSNI must disclose information to enable users of the financial statements to evaluate the nature and financial effects of the business in which it engages and the economic environment in which it operates. 'Total Assets' are only required to be disclosed in reporting segments where total assets for segments are regularly reported to the chief operating decision maker. As total assets for segments are not regularly reported to the chief operating decision maker PSNI has adopted this amendment. The amendment does not have a material impact on PSNI's financial statements. Full details of the reporting segments are contained within Note 2.

1.22 Police Fund

The Police Fund is a separate scheme administered by the PSNI in conjunction with the RUC Benevolent Fund. It was established by regulations under section 28 of the Police Act (NI) 1970 which consist of PSNI grants and fines imposed on police officers as a result of disciplinary action. This together with investment income is applied by PSNI for the welfare of police officers and their dependants.

As from 1 April 2005, the Police Fund has been treated as a Mutual Trust and is liable for corporation tax on interest and loan investment income. Due to the limited income received by the Fund, HMRC have marked the Fund as dormant from February 2014, this status is still applicable and no corporation tax is due in the 2021-22 year. Note 20 provides details of the performance of this fund for the 2021-22 financial year.

1.23 Police Property Fund

The Police Property Fund is a separate fund, administered by PSNI and established by regulations under section 2 of the Police (Property) Act 1987. It comprises unclaimed receipts arising from criminal investigations by the PSNI, which the Policing Board donate to charities. The Police Property Fund does not hold a separate bank account, but rather utilises the banking arrangements of the PSNI. Note 21 provides details of the performance of this fund for the 2021-22 financial year.

1.24 Accounting standards, interpretations and amendments to published standards adopted in the year ended 31 March 2022

PSNI has reviewed the standards, interpretations and amendments to published standards that became effective during 2021-22 and which are relevant to its operations.

No changes are material to PSNI accounts.

1.25 Third Party Assets

Third party assets are assets for which the PSNI acts as a custodian or trustee, but in which neither the PSNI nor Government more generally has a direct beneficial interest in them. Third party assets are not public assets, and hence are not recorded in the primary financial statements. In the interests of general disclosure and transparency, details of PSNI third party assets are provided in note 23. These are not recognised within the primary financial statements as the PSNI does not own them.

1.26 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 2020 or later periods, but which the PSNI has not adopted early. Other than as outlined below, the PSNI considers that these standards are not relevant to its operations.

Standard	Description of revision	Comments
IFRS 16 - <i>Leases</i> (IAS 17 <i>Leases</i> replacement) (new)	<p>IFRS 16 has been developed by the IASB with the aim of improving the financial reporting of leasing activities in light of criticisms that the previous accounting model for leases failed to meet the needs of users of financial statements.</p> <p>IFRS 16 largely removes the distinction between operating and finance leases for lessees by introducing a single lessee accounting model that requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value which is aligned to asset capitalisation thresholds. This is a significant change in lessee accounting.</p>	<p>IFRS 16 <i>Leases</i> replaces IAS 17 <i>Leases</i> and is effective with EU adoption from 1 January 2019. In line with the requirements of the FReM, IFRS 16 will be implemented, as interpreted and adapted for the public sector, with effect from 1 April 2022 based on the following initial judgements:</p> <ul style="list-style-type: none"> - Identification of right-of-use assets; - Determination of the lease term; - Consideration of need to separate service and lease components; - Assessment of the lease liability.

Whilst the immediate transition to IFRS 16 will have no budgetary impact for existing leases as at the implementation date, it has necessitated a review of existing and future contracts to identify lease and non-lease (i.e. service) elements. PSNI have completed a review of current lease agreements to manage the transition to IFRS 16 and reported the assessed impact of the future known budgetary requirements to its sponsor department which is currently considered to be minimal for the 2022-23 financial year. PSNI continue to assess live and emerging new contracts to enable future assessment under IFRS 16 criteria and in accordance with HM Treasury IFRS 16 application guidance.

The scope of the change includes, but is not limited to PSNI future lease commitments that are currently presented under IAS 17 in note 14.

1.27 Prior Period Adjustment

A prior year adjustment was processed during the 2020-21 financial year relating to a correction of a historical error. A small number of PSNI buildings had been revalued downwards, and debit balances taken to the revaluation reserve, leading to some sites holding negative revaluation balances. An amendment was made to rectify the Revaluation reserve balances and has resulted in the disclosure of the Statement of Financial Position at the restated amount from the date of impact.

The following table summarises the historic impact on PSNI's financial statements.

Statement of Financial Position (Extract)

1 April 2019	As Reported	Adjustments	Restated
Taxpayers' equity and other reserves:			
Revaluation Reserve	233,078	9,747	242,825
General Reserve	<u>(237,532)</u>	<u>(9,747)</u>	<u>(247,279)</u>
Total Equity	<u>(4,454)</u>	<u>(-)</u>	<u>(4,454)</u>

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2. STATEMENT OF OPERATING COSTS BY SEGMENT FOR THE YEAR ENDED 31 MARCH 2022

Operating Segments 2021-22:					
	Local Policing	Other Frontline Policing	Infrastructure Support Costs	Other Costs	Total
	£000's	£000's	£000's	£000's	£000's
Gross expenditure	270,277	224,820	279,254	97,728	872,079
Income	(745)	(6,027)	(4,929)	-	(11,701)
Net Expenditure	<u>269,532</u>	<u>218,793</u>	<u>274,326</u>	<u>97,728</u>	<u>860,378</u>

Operating Segments 2020-21:					
	Local Policing	Other Frontline Policing	Infrastructure Support Costs	Other Costs	Total
	£000's	£000's	£000's	£000's	£000's
Gross expenditure	252,226	261,718	238,377	92,249	844,569
Income	(819)	(4,952)	(4,540)	-	(10,311)
Net Expenditure	<u>251,407</u>	<u>256,766</u>	<u>233,837</u>	<u>92,249</u>	<u>834,258</u>

In compliance with IFRS 8, a segmental report has been included. Segments are determined based on the internal reports used by management for decision making, and include the following;

Local Policing:

This segment combines the directly attributable costs of North, South and Belfast Areas. It delivers a significant portion of operational policing services within Northern Ireland and is comprised of the geographically diverse eleven Districts.

Other Front-line Policing:

This represents the directly attributable costs for both Crime, Operational Support departments and Justice Department. Crime includes Organised Crime, Serious Crime, Intelligence, Specialist Operations, Public Protection and Crime Support. Operational Support department provides a wide range of operational support to the PSNI in the delivery of front-line policing services including Statistics, Close Protection, Information Assurance and Records Management.

Infrastructure Support Costs:

This segment combines the costs of the main departments and branches which support District and other Front Line Policing services. They include Corporate Services, Human Resources, Legacy, Strategic Communications and Engagement, Strategic Planning and Transformation and other outsourced services.

Other Costs:

This segment includes Non-Cash costs, including Depreciation and Permanent Diminution and Movement in Provisions (Net pension costs are excluded).

There have been no material changes from prior years in respect of how PSNI identifies its segments.

Any information in respect of fees and charges is provided for information purposes only. There are no transactions undertaken between reportable segments and PSNI places no reliance on income from any major customers.

3. INCOME

	2021-22	2020-21
	£000	£000
Fees for firearms certificates & permits	1,324	1,390
Fees for accident reports	329	264
Communication Network Service Charge	<u>1,602</u>	<u>1,619</u>
Revenue from contracts with customers	<u>3,255</u>	<u>3,273</u>
Refunds & Contributions	4,050	3,206
NI Road Safety Partnership	1,717	1,511
Asset recovery/HQ Incentivisation scheme	755	823
EU Income	143	134
Bad Debt	27	42
Other	<u>1,754</u>	<u>1,322</u>
Other Operating Income	<u>8,446</u>	<u>7,038</u>
Total Income	<u>11,701</u>	<u>10,311</u>

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4. EXPENDITURE	2021-22	2020-21
	£000	£000
Wages and Salaries	427,988	422,291
Social Security Costs	47,920	46,203
Other Pension Costs	<u>120,704</u>	<u>118,680</u>
A breakdown of the above costs into permanent staff and others can be found in the Remuneration and Staff Report on page 78.	596,612	587,174
Other Expenditure	44,401	39,583
Contracted Out	17,963	16,428
Forensics services	10,553	9,867
Accommodation services	44,009	40,717
IT & communications	43,288	40,228
Transport	13,074	13,963
Travel, subsistence & relocation	3,551	2,939
Charges for operating leases: property	1,154	1,284
Charges for operating leases: photocopiers	8	14
Hospitality	38	21
Audit fees	<u>106</u>	<u>103</u>
	178,145	165,147
Non-cash items:		
Depreciation & Amortisation	51,355	42,504
Impairment	1,797	7,065
(Profit) / Loss on Disposal of Assets	<u>(407)</u>	<u>487</u>
	52,745	50,056
Cost of Borrowing on provisions	6,780	9,578
Increase in Provision	41,058	34,665
Provision not utilised	<u>(3,313)</u>	<u>(2,122)</u>
	44,525	42,121
Total	<u>872,027</u>	<u>844,498</u>

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5. PROPERTY, PLANT AND EQUIPMENT

2021-22	Land £000	Buildings £000	IT and Comms. £000	Plant and Equip £000	Vehicles and Aircraft £000	Assets in Course of Construction £000	Total £000
Cost or Valuation:							
At 1 April 2021	58,879	715,018	154,450	14,947	154,852	86,487	1,184,633
Additions	-	395	138	9	-	54,463	55,005
Disposals	-	-	(3,283)	(75)	(6,066)	-	(9,424)
Assets Held for Sale	(250)	-	-	-	-	-	(250)
Reclassifications	-	321	14,223	824	15,058	(29,970)	456
Indexation	648	41,920	4,547	949	4,665	-	52,729
Indexation to SoCNE	-	-	(135)	(3)	-	-	(138)
Impairments to SoCNE	(90)	-	-	-	(1,609)	-	(1,699)
Write off from AICC to SoCNE	-	-	-	-	-	-	-
At 31 March 2022	<u>59,187</u>	<u>757,654</u>	<u>169,939</u>	<u>16,651</u>	<u>166,900</u>	<u>110,980</u>	<u>1,281,311</u>
Depreciation:							
At 1 April 2021	-	290,816	108,938	11,986	80,791	-	492,531
Charged in Year	-	21,455	10,556	931	17,089	-	50,031
Disposals	-	-	(3,283)	(75)	(5,812)	-	(9,169)
Assets Held for Sale	-	-	-	-	-	-	-
Indexation	-	12,052	2,849	771	2,545	-	18,216
Indexation to SoCNE	-	-	(67)	(1)	-	-	(68)
Impairments to SoCNE	-	-	-	-	-	-	-
At 31 March 2022	<u>-</u>	<u>324,323</u>	<u>118,995</u>	<u>13,611</u>	<u>94,613</u>	<u>-</u>	<u>551,541</u>
Carrying amount							
At 31 March 2022	<u>59,187</u>	<u>433,332</u>	<u>50,945</u>	<u>3,040</u>	<u>72,287</u>	<u>110,980</u>	<u>729,770</u>
At 31 March 2021	<u>58,879</u>	<u>424,202</u>	<u>45,512</u>	<u>2,961</u>	<u>74,061</u>	<u>86,487</u>	<u>692,102</u>
Asset Financing:							
Owned	<u>59,187</u>	<u>433,332</u>	<u>50,945</u>	<u>3,040</u>	<u>72,287</u>	<u>110,980</u>	<u>729,770</u>
Carrying Amount At 31 March 2022	<u>59,187</u>	<u>433,332</u>	<u>50,945</u>	<u>3,040</u>	<u>72,287</u>	<u>110,980</u>	<u>729,770</u>

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5. PROPERTY, PLANT AND EQUIPMENT

2020-21	Land	Buildings	IT and Comms.	Plant and Equip	Vehicles and Aircraft	Assets in Course of Construction	Total
	£000	£000	£000	£000	£000	£000	£000
Cost or Valuation:							
At 1 April 2020	56,222	708,545	138,440	16,515	161,564	67,584	1,148,870
Additions	-	971	3,366	11	389	48,744	53,481
Disposals	-	-	(1,899)	(757)	(9,923)	(22)	(12,601)
Assets Held for Sale	-	-	-	-	-	-	-
Reclassifications	-	1,478	12,494	442	13,856	(29,809)	(1,539)
Indexation	2,762	4,659	2,111	(1,142)	(4,684)	-	3,706
Indexation to SoCNE	-	-	(62)	(47)	(936)	-	(1,045)
Impairments to SoCNE	(105)	(635)	-	(75)	(5,414)	-	(6,229)
Write off from AICC to SoCNE	-	-	-	-	-	(10)	(10)
At 31 March 2021	<u>58,879</u>	<u>715,018</u>	<u>154,450</u>	<u>14,947</u>	<u>154,852</u>	<u>86,487</u>	<u>1,184,633</u>
Depreciation:							
At 1 April 2020	-	272,247	98,675	12,769	79,834	-	463,525
Charged in Year	-	17,032	10,479	958	12,878	-	41,347
Disposals	-	-	(1,867)	(708)	(9,109)	-	(11,684)
Assets Held for Sale	-	-	-	-	-	-	-
Indexation	-	1,537	1,687	(1,023)	(2,630)	-	(429)
Indexation to SoCNE	-	-	(36)	(10)	(182)	-	(228)
Impairments to SoCNE	-	-	-	-	-	-	-
At 31 March 2021	<u>-</u>	<u>290,816</u>	<u>108,938</u>	<u>11,986</u>	<u>80,791</u>	<u>-</u>	<u>492,531</u>
Carrying amount							
At 31 March 2021	<u>58,879</u>	<u>424,202</u>	<u>45,512</u>	<u>2,961</u>	<u>74,061</u>	<u>86,487</u>	<u>692,102</u>
At 31 March 2020	<u>56,222</u>	<u>436,298</u>	<u>39,765</u>	<u>3,746</u>	<u>81,730</u>	<u>67,584</u>	<u>685,345</u>
Asset Financing:							
Owned	<u>58,879</u>	<u>424,202</u>	<u>45,512</u>	<u>2,961</u>	<u>74,061</u>	<u>86,487</u>	<u>692,102</u>
Carrying Amount At 31 March 2021	<u>58,879</u>	<u>424,202</u>	<u>45,512</u>	<u>2,961</u>	<u>74,061</u>	<u>86,487</u>	<u>692,102</u>

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6. INTANGIBLE ASSETS:

	Software Licences
	£000
Cost or valuation:	
At 1 April 2021	12,315
Additions	30
Disposals	(14)
Revaluation	(197)
Indexation	-
Impairments to SoCNE	(37)
Reclassifications	<u>980</u>
at 31 March 2022	<u>13,077</u>
Amortisation:	
At 1 April 2021	8,845
Charged in year	1,323
Disposals	(14)
Revaluation	(165)
Indexation	-
Impairments to SoCNE	(13)
Write Backs	-
at 31 March 2022	<u>9,976</u>
Carrying amount as at 31 March 2022	<u>3,101</u>

	Software Licences
	£000
Cost or valuation:	
At 1 April 2020	<u>11,274</u>
Additions	-
Disposals	(905)
Revaluation	-
Indexation	408
Impairments to SoCNE	-
Reclassifications	<u>1,538</u>
at 31 March 2021	<u>12,315</u>
Amortisation:	
At 1 April 2020	8,241
Charged in year	1,157
Disposals	(851)
Revaluation	-
Indexation	298
Impairments to SoCNE	-
Write Backs	-
at 31 March 2021	<u>8,845</u>
Carrying amount as at 31 March 2021	<u>3,470</u>

Software licences are included at cost and principally amortised over a 3 year period which is estimated to be their useful economic life.

7. ASSETS CLASSIFIED AS HELD FOR SALE

IFRS 5 requires that non-current assets classified as held for sale must be disclosed separately from other assets in the Statement of Financial Position. The value of these assets are determined as set out in note 1.6.

	Land & Buildings 2021-22 £000s	Land & Buildings 2020-21 £000s
Opening Balance 1 April	3,050	3,320
Transferred from land & buildings	250	-
Disposals	(120)	(40)
Impairment	-	(230)
Closing Balance 31 March	3,180	3,050

Disposal proceeds of £330k were received in 2021-22 (2020-21: £40k) in respect of assets disposed. A profit on sale of £210k (2020-21: £nil) was noted for the 2021-22 financial year.

The breakdown of assets currently classified as held for sale are:

Year Ended 31 March 2022	£000s	Year Ended 31 March 2021	£000s
Ballyclare	240	Ballyclare	240
Cushendall	70	Cushendall	70
Desertcreat	2,000	Desertcreat	2,000
Donegall Pass	450	Donegall Pass	450
York Road	170	Portadown	120
Castleberg	250	York Road	170
Total	3,180	Total	3,050

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	2021-22	2020-21
8. INVENTORIES	£000	£000
General stores	2,374	2,522
Transport Services stores	2,201	2,244
Heating oil	505	485
Petrol and diesel	<u>1,142</u>	<u>913</u>
Total	<u>6,222</u>	<u>6,164</u>

	2021-22	2020-21
9. TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS:	£000	£000
Amounts falling due within one year		
Prepayments and accrued income	10,510	5,355
Trade receivables	1,475	1,391
Contributions due from the PSNI Pension Scheme	11,990	11,782
HMRC VAT Receivable	9,402	7,718
Other receivables	<u>553</u>	<u>748</u>
Total	<u>33,928</u>	<u>26,994</u>
Amounts falling due after more than one year:		
Prepayments	<u>2,367</u>	<u>1,942</u>
Total	<u>2,367</u>	<u>1,942</u>

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10. CASH AND CASH EQUIVALENTS	Note	2021-22	2020-21
		£000	£000
Balance at 1 April		4,546	6,752
Net change in cash & cash equivalent balances		<u>(798)</u>	<u>(2,206)</u>
Balance at 31 March		<u>3,748</u>	<u>4,546</u>

All cash held in commercial bank accounts.

11. TRADE PAYABLES AND OTHER CURRENT LIABILITES		2021-22	2020-21
		£000	£000
Amounts falling due within one year			
Trade payables		5,737	13,634
Trade accruals and Deferred Income		53,746	41,410
Taxation & social security		17,081	13,250
Employee Benefit Accrual		12,626	13,676
Monies owed to the PSNI Pension Scheme		1,668	5,468
Payroll accrual		14,500	10,835
NI Consolidated Fund Extra Receipts	19	836	676
Other payables		<u>5,401</u>	<u>3,360</u>
Total		<u>111,595</u>	<u>102,309</u>

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12a. PROVISIONS FOR LIABILITIES AND CHARGES:

	Holiday Pay £000's	Compensation £000's	Injury Awards £000's	Decommissioning Costs £000's	Misc £000's	Total £000's
At 1 April 2021	61,857	43,338	629,608	345	25	735,172
Provided in the year	2,104	21,555	17,520	(122)	-	41,058
Provision not required written back	-	(3,302)	-	-	(11)	(3,313)
Utilised in the Year	-	(4,788)	(30,964)	(21)	(10)	(35,783)
Actuarial loss	-	-	176,110	-	-	176,110
Borrowing Costs	(392)	(618)	7,790	-	-	6,780
At 31 March 2022	<u>63,569</u>	<u>56,185</u>	<u>800,064</u>	<u>202</u>	<u>4</u>	<u>920,024</u>

	Holiday Pay £000's	Compensation £000's	Injury Awards £000's	Decommissioning Costs £000's	Misc £000's	Total £000's
At 1 April 2020	61,868	29,027	612,885	355	65	704,200
Provided in the year	891	19,183	14,580	-	11	34,665
Provision not required written back	-	(2,122)	-	-	-	(2,122)
Utilised in the Year	-	(2,340)	(30,717)	(10)	(52)	(33,119)
Actuarial Loss	-	-	21,970	-	-	21,970
Borrowing Costs	(902)	(410)	10,890	-	-	9,578
At 31 March 2021	<u>61,857</u>	<u>43,338</u>	<u>629,608</u>	<u>345</u>	<u>24</u>	<u>735,172</u>

The above provisions are profiled to show the estimated spend for future periods.

12b. ANALYSIS OF EXPECTED TIMING OF DISCOUNTED FLOWS:

	31 March 2022					
	Holiday Pay £000's	Compensation £000's	Injury Awards £000's	Decommissioning Costs £000's	Misc £000's	Total £000's
2021-22						
Not Later than one year	-	23,104	31,000	202	4	54,309
Later than one year and not later than 5 years	63,569	32,732	123,855	-	-	220,157
Later than 5 years	-	349	645,209	-	-	645,558
At 31 March 2022	<u>63,569</u>	<u>56,185</u>	<u>800,064</u>	<u>202</u>	<u>4</u>	<u>920,024</u>

	31 March 2021					
	Holiday Pay £000's	Compensation £000's	Injury Awards £000's	Decommissioning Costs £000's	Misc £000's	Total £000's
2020-21						
Not Later than one year	-	27,829	30,750	345	21	58,945
Later than one year and not later than 5 years	61,857	15,141	122,840	-	3	199,841
Later than 5 years	-	368	476,018	-	-	476,386
At 31 March 2021	<u>61,857</u>	<u>43,338</u>	<u>629,608</u>	<u>345</u>	<u>24</u>	<u>735,172</u>

Holiday Pay

Provision has been made for the ongoing holiday pay legal case within Injury claims. A number of cases have been lodged against the PSNI in respect of contractual overtime forming part of the calculation for holiday pay under article 7 of the Working Time Directive. This follows the decision in the case of Bear Scotland Limited and Others. A judgement was provided by the Employment Tribunal on this matter in November 2018 that officers and staff were entitled to an element of overtime to be included in their holiday pay where this was part of their 'normal pay'. On 17 June 2019, the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. The PSNI is currently exploring mediation with the respective claimants over possible settlement outcomes. Additionally, the appeal case is now listed before the Supreme Court scheduled for December 2022.

Compensation Claims

The compensation claim provision is analysed under five categories: injury claims, damage claims, legacy, legal fees and hearing loss (Injury & Legal). The following table shows the breakdown of the provision between these categories.

	Injury	Damage	Legacy	Legal	Hearing Loss – Injury	Hearing Loss – Legal	Total
	£000's	£000's	£000's	£000's	£000's	£000's	£000's
At 1 April 2021	5,755	216	10,839	23,401	1,562	1,565	43,338
Provided in the year	777	15	8,741	11,736	150	136	21,555
Provision not required written back	(1,287)	(31)	-	(1,353)	(105)	(526)	(3,302)
Utilised in the Year	(834)	(17)	(2,637)	(793)	(318)	(189)	(4,788)
Cost of Borrowing	(90)	(2)	(138)	(318)	(24)	(46)	(618)
At 31 March 2022	<u>4,321</u>	<u>181</u>	<u>16,805</u>	<u>32,673</u>	<u>1,265</u>	<u>940</u>	<u>56,185</u>

At 31 March 2022, there were 853 'live' injury or wrongful acts claims and 92 'live' damage to property claims. Associated legal fees are also provided for.

Claims have varying life spans with claims involving personal injury mostly concluded within six years of receipt and claims for damage to property usually being concluded within one or two years of receipt. In deriving the above figures, assumptions have been made relating to the number of outstanding claims likely to attract compensation, the average claim value for the different claim types and likely timing of settlement. The data assumes that past trends will persist with only marginal fluctuations and any deviations from this pattern may have a material impact on actual claims settled. The provision for years 1-5 has been discounted and uplifted for inflation at the HM Treasury combined rates as set out in PES (2021) 10.

Injury Awards

Relevant costs are recognised in the organisation's main financial statements. The pension liability relating to injury awards has been valued by the Government Actuary Department (GAD). A detailed valuation was carried out on the most recent data, being as at 31 March 2020, and has been rolled forward to 31 March 2022; the current Injury on Duty (IOD) provision reflects this position. Injury awards are valued under IAS 19 and as such include an element for active members. The split of the provision is shown below.

	Value at 31 March 2022 £000's	Value at 31 March 2021 £000's
Liability in respect of		
Active Members	154,850	158,640
Pensions in payment (injury awards)	<u>645,240</u>	<u>470,968</u>
Total liability	800,090	629,608

Liabilities for Injury awards are valued on an actuarial basis using the Projected Unit Credit Method. The assumptions proposed by the Government Actuary's Department and agreed with the PSNI in nominal terms are:

- A long term nominal discount rate of 1.55% pa
- A rate of long-term inflation and pensions increases of 2.90% pa

In 2019-20 the assumptions for incidence of injury award were updated based on data provided for the years 2015 to 2020, which was aggregated with the Northern Ireland Police Service injury award data for 2006 to 2015. The same assumptions have again been adopted for 2021-22:

- The Northern Ireland Police Service injury award active liability is set as equal to 3.5% of the accrued liabilities of the active members in respect of non-injury Northern Ireland Police Service benefits.
- The current service cost is set as equal to 6% of the current service cost in respect of main Northern Ireland Police Service benefits.

Expectation of life in years	Restated				
At 31 March	2022	2021	2020	2019	2018
Males (45 year old future pensioner at age 65)	23.8	23.7	23.6	24.6	24.5
Females (45 year old future pensioner at age 65)	25.4	25.3	25.2	26.2	26.1

The breakdown of the actuarial movement is set out below.

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History of Experience gains and losses	Value at 31 March 2022	Value at 31 March 2021
	£000	£000
Experience Loss/(Gain) on the scheme liabilities	136,630	(18,310)
Percentage of the liability at the end of year	17.1%	(2.9%)
Total actuarial Gain	176,110	21,970
Percentage of the liability at the end of year	22.0%	3.5%

Covid -19 implications

The current population mortality projections make no specific allowance for the impact of Covid -19 or any other pandemics. The starting rates of mortality improvement are based on projections of past trends in UK mortality and the effects of past pandemics will already be reflected in these trends. In general, the effects of pandemics on mortality rates are usually expected to be short term, with rates going back to what they would have been before the pandemic after a year or two, unless the pandemic remains over several years. It is therefore not unreasonable to retain the existing mortality assumptions. A death rate from Covid -19 in excess of that already allowed for in the mortality assumptions would emerge as an experience gain over the next year's accounts.

Decommissioning Costs

Provision is made for the removal of security items and decommission of sites prior to their movement to assets held for sale.

Miscellaneous:

A number of Miscellaneous provisions are included relating to the purchase of excess stock from PSNI Managed Service uniforms supplier and Early Retirement Costs.

	Uniform Stock	Early Retirement	Total
	£000's	£000's	£000's
At 1 April 2021	10	15	25
Utilised in the Year	1	(11)	(10)
Provision not required written back	(11)	-	(11)
Cost of Borrowing	-	-	-
Provided in the year	=	=	=
At 31 March 2022	<u>0</u>	<u>4</u>	<u>4</u>

13. CAPITAL COMMITMENTS

Contracted capital commitments at 31 March 2022 not otherwise included in these financial statements:

	2021-22	2020-21
	£000	£000
Property Plant & Equipment	250,476	23,439
Intangible Assets	<u>-</u>	<u>-</u>
Total	<u>250,476</u>	<u>23,439</u>

14. COMMITMENTS UNDER LEASES

Total future minimum lease payments under operating leases are given in the table below for each of the following periods.

	2021-22	2020-21
	£000	£000
Land:		
Not later than one year	110	120
Later than one year and not later than five	334	382
Later than five years	<u>779</u>	<u>856</u>
Total	<u>1,223</u>	<u>1,358</u>
Buildings:		
Not later than one year	305	332
Later than one year and not later than five	846	861
Later than five years	<u>434</u>	<u>48</u>
Total	<u>1,585</u>	<u>1,241</u>
Printers:		
Not later than one year	10	7
Later than one year and not later than five	<u>10</u>	<u>-</u>
Total	<u>20</u>	<u>7</u>

15. COMMITMENTS UNDER PRIVATE FINANCING INITIATIVES (PFI) CONTRACTS

The PSNI has no commitments to report under PFI contracts for the financial year 2021-22.

16. OTHER FINANCIAL COMMITMENTS

The PSNI has no other material financial commitments to report for financial year 2021-22. The main financial commitments currently facing the organisation are summarised above.

17. FINANCIAL INSTRUMENTS

In accordance with IAS 39 Financial Instruments, the PSNI has no financial instruments to report during the twelve months to 31 March 2022. As the cash requirements of PSNI are met through Grant in Aid provided by 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 PSNI's expected purchase and usage requirements and the NDPB is therefore exposed to little credit, liquidity or market risk.

18. CONTINGENT LIABILITIES (disclosed under IAS 37)

The PSNI has the following contingent liabilities:

Hearing Loss Cases

The PSNI is named Defendant in a number of claims from current and ex-police officers and police staff for occupational hearing loss. Claims up to May 2022 are reflected in the compensation provision (note 12). Claims have also been received from members/ex-members of the Northern Ireland Prison Service who received firearms training from the RUC/PSNI. However, the number of claims likely to be received in the future is uncertain and cannot be reliably estimated. Each case will be considered on its own merits and any settlement based on the severity of hearing loss.

Holiday Pay

Provision has been made for the ongoing holiday pay legal case within Injury claims. A number of cases have been lodged against the PSNI in respect of contractual overtime forming part of the calculation for holiday pay under article 7 of the Working Time Directive. This follows the decision in the case of Bear Scotland Limited and Others. A judgement was provided by the Employment Tribunal on this matter in November 2018 that officers and staff were entitled to an element of overtime to be included in their holiday pay where this was part of their 'normal pay'. On 17 June 2019, the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. There are still a number of areas that are required to be clarified to set out the level and series of any payments that officers and staff may be owed. A liability has been provided for in the 2021-22 accounts; however this estimate is based on one potential remedy and depending on the outcome of the latest appeal, a case is listed before the Supreme Court scheduled for December 2022, the remedy calculation and its application to officer and staff groups will need to be revisited in the light of further direction from the courts.

Legacy Litigation Cases

The PSNI is named as defendant in almost 1,000 litigation claims relating to legacy incidents. In this context legacy incidents are defined as those associated with sectarian conflict in Northern Ireland occurring between 1969 until approximately 2010.

Several legacy cases are at a sufficiently advanced stage where negotiations for early settlement have commenced with the plaintiffs, or where a reasonable estimate of liability can be made based on previous settlements. For these cases an amount has been included in the compensation provision (note 12). However, for the vast majority of cases litigation is still at a very early stage and no reliable estimate of liability or value can be made. PSNI Legal Services have made initial estimates that average compensation and legal fees combined could be in the region of £5m per year for the next 10 years.

19. Consolidated Fund Income

Consolidated Fund income shown in note 3 above does not include any amounts collected by the PSNI where it was acting as agent for the Consolidated Fund rather than as principal.

Within the PSNI trade and other payables there is an element that relates to funding held by PSNI relating to speeding and red-light running detection activity. These monies are managed by PSNI on behalf of the NI Road Safety Partnership (NIRSP) working group. This includes monies from fixed penalties and driver awareness courses. The surplus of this income over expenditure is due for payment to the NI Consolidated Fund as disclosed in note 1.2.

The amounts collected as agent for the Consolidated Fund (which are otherwise excluded from these financial statements) are set out below.

	31 March 2021 £000	Income received £000	Amounts paid over to the NI Consolidated Fund £000	31 March 2022 £000
Amounts held relating to Fine Income	339	464	(339)	464
Amounts held relating to Fee & Other income	<u>337</u>	<u>372</u>	<u>(337)</u>	<u>372</u>
Total	676	836	(676)	836

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20. POLICE FUND

**STATEMENT OF COMPREHENSIVE NET EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2022**

	2021-22	2020-21
	£000	£000
INCOME		
Income from Activities	-	-
Other Income	<u>-</u>	<u>-</u>
	<u>(-)</u>	<u>(-)</u>
EXPENDITURE		
Other Expenditure	1.0	4.4
NET EXPENDITURE	<u>(1.0)</u>	<u>(4.4)</u>

STATEMENT OF FINANCIAL POSITION 31 MARCH 2022

	2021-22	2020-21
	£000	£000
NON-CURRENT ASSETS		
Financial Assets	85.0	85.0
CURRENT ASSETS		
Trade and Other Receivables	52.8	53.8
Cash and Cash Equivalents	<u>38.5</u>	<u>38.5</u>
TOTAL CURRENT ASSETS	<u>91.3</u>	<u>92.3</u>
TOTAL ASSETS	<u>176.3</u>	<u>177.3</u>
CURRENT LIABILITIES		
Trade and Other Payables	-	-
Current Liabilities	<u>-</u>	<u>-</u>
ASSETS LESS LIABILITIES	<u>176.3</u>	<u>177.3</u>
TAX PAYERS' EQUITY:		
General Reserve	<u>176.3</u>	<u>177.3</u>
TOTAL	<u>176.3</u>	<u>177.3</u>

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POLICE FUND (CONTINUED)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2021-22	2020-21
	£000	£000
CASH FLOW FROM OPERATING ACTIVITIES		
Net Surplus after interest	(1.0)	(4.4)
Decrease in Trade and Other Receivables	1.0	4.4
Decrease in Trade Payables	—	—
NET CASH INFLOW FROM OPERATING ACTIVITIES	<u>—</u>	<u>—</u>
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds on disposal of shares	—	—
NET CASH INFLOW FROM INVESTING ACTIVITIES	<u>—</u>	<u>—</u>
NET FINANCING		
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>—</u>	<u>—</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	<u>38.5</u>	<u>38.5</u>
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>38.5</u>	<u>38.5</u>

POLICE FUND (CONTINUED)

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
FOR THE YEAR ENDED 31 MARCH 2022**

	General Reserve £000	Revaluation Reserve £000	Total Reserves £000
Balance at 31 March 2020	<u>181.7</u>	<u>-</u>	<u>181.7</u>
Changes in Taxpayers' Equity for 2020-21			
Net Operating Surplus	<u>(4.4)</u>	<u>-</u>	<u>(4.4)</u>
Balance at 31 March 2021	<u>177.3</u>	<u>-</u>	<u>177.3</u>
Changes in Taxpayers' Equity for 2021-22			
Net Operating Surplus	<u>(1.0)</u>	<u>-</u>	<u>(1.0)</u>
Balance at 31 March 2022	<u>176.4</u>	<u>-</u>	<u>176.4</u>

**POLICE SERVICE OF NORTHERN IRELAND
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21. POLICE PROPERTY FUND

**STATEMENT OF COMPREHENSIVE NET EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2022**

	2021-22 £000	2020-21 £000
INCOME		
Income From Activities	<u>(82.5)</u>	<u>(67.9)</u>
EXPENDITURE		
Other Expenditure	<u>158.3</u>	<u>11.1</u>
NET (INCOME) / EXPENDITURE	<u>75.8</u>	<u>(56.8)</u>

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022**

	2021-22 £000	2020-21 £000
CURRENT ASSETS		
Trade and Other Receivables	469.6	545.4
CURRENT LIABILITIES		
Trade and Other Payables	<u>-</u>	<u>-</u>
ASSETS LESS LIABILITIES	<u>469.6</u>	<u>545.4</u>
TAXPAYERS' EQUITY:		
General Reserve	<u>469.6</u>	<u>545.4</u>

**POLICE SERVICE OF NORTHERN IRELAND
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POLICE PROPERTY FUND (CONTINUED)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	2021-22 £000	2020-21 £000
CASH FLOW FROM OPERATING ACTIVITIES		
Net Surplus after interest	(75.8)	56.8
Increase in Trade and Other Receivables	75.8	(56.8)
Decrease in Trade Payables	—	—
NET CASH FLOW FROM OPERATING ACTIVITIES	<u>—</u>	<u>—</u>
NET FINANCING		
NET INCREASE IN CASH AND CASH EQUIVALENTS IN THE PERIOD		
	<u>—</u>	<u>—</u>

**STATEMENT OF CHANGES IN TAXPAYERS' EQUITY
FOR THE YEAR ENDED 31 MARCH 2022**

	Total Reserves £000
Balance at 31 March 2020	<u>488.6</u>
Changes in Taxpayers' Equity 2020-21	
Net Operating Surplus	<u>56.8</u>
Balance at 31 March 2021	<u>545.4</u>
Changes in Taxpayers' Equity 2021-22	
Net Operating Surplus	<u>(75.8)</u>
Balance at 31 March 2022	<u>469.6</u>

22. RELATED-PARTY TRANSACTIONS

PSNI is a body of constables as set out in the Police Act, funded through the Policing Board which during the reporting period was a Non Departmental Public Body of the DOJ.

The DOJ is regarded as a related party. During the year PSNI had a number of material transactions with the DOJ and with other government departments and central government bodies. Most of these transactions have been with: the Forensic Science NI; the NI Prison Service (both Executive Agencies of the DOJ); the Land & Property Services (executive agency of the DOF) and the Construction and Procurement Delivery Directorate (DOF).

No board member or other related party has undertaken any material transactions during the year with the PSNI.

23. THIRD-PARTY TRANSACTIONS

PSNI hold a number of bank accounts and sealed packages which contain evidence or proceeds of criminal activities. As these monies are not assets of the PSNI they are not included in these financial statements.

Following the outcome of investigations or court proceedings, the money is returned or paid to appropriate authorities.

	31 March 2022 £000	31 March 2021 £000
Bank Balances and Monetary Sealed Packages held	<u>7,323</u>	<u>6,245</u>

PSNI also holds sealed packages that are unable to be counted for evidential reasons. These amounts are not included in the figures above.

24. EVENTS OCCURRING AFTER THE REPORTING PERIOD

There are no adjusting events after the reporting period.

The Annual Report and Accounts were authorised by the Chief Constable to be issued on 4 July 2022.

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